



2009 Tax Calendar

To help make sure you don't miss any important 2009 deadlines, we've provided this summary of when various tax-related forms, payments and other actions are due. Please review it and let us know if you have any questions about the deadlines or would like assistance in meeting them.

<u>Date</u>	<u>Deadline for</u>
January 12	Individuals: Reporting December 2008 tip income, \$20 or more, to employers (Form 4070).
January 15	Individuals: Paying final installment of 2008 estimated taxes if not paying income tax through withholding (Form 1040-ES).
February 2	Businesses: Providing Form 1099 to recipients of any 2008 interest, dividend or reportable miscellaneous income payments. Employers: Providing 2008 Form W-2 to employees and reporting income tax withholding and FICA taxes for fourth quarter 2008 (Form 941) and filing annual return of federal unemployment taxes (Form 940 or 940-EZ) and paying any tax due.
February 10	Individuals: Reporting January tip income, \$20 or more, to employers (Form 4070).
February 16	Individuals: Filing new Form W-4 to continue exemption for another year if claimed exemption from federal income tax withholding in 2008.
March 2	Employers: Filing Form W-2 (Copies A) and transmittal Form W-3 with Social Security Administration. (Electronic filers can defer filing to March 31.) Businesses: Filing Form 1099 for interest, dividends and miscellaneous payments made during 2008. (Electronic filers can defer filing to March 31.)
March 10	Individuals: Reporting February tip income, \$20 or more, to employers (Form 4070).
March 16	Calendar-year Corporations: Filing 2008 income tax return (Form 1120 or 1120-S) or filing automatic six-month extension (Form 7004), and paying any tax due.

- March 31 **Employers:** Electronically filing Forms 1098, 1099 and W-2G.
- April 10 **Individuals:** Reporting March tip income, \$20 or more, to employers (Form 4070).
- April 15 **Individuals:** Filing 2008 income tax return (Form 1040, Form 1040A or Form 1040EZ) or filing automatic six-month extension (Form 4868), and paying any tax due.
- Individuals:** Paying first installment of 2009 estimated taxes if not paying income tax through withholding (Form 1040-ES).
- Individuals:** Final date to make 2008 contributions to an IRA (even if extension was filed).
- Individuals:** Filing 2008 gift tax return (Form 709) or filing automatic six-month extension (Form 8892), and paying any gift tax due. Form 8892 is not required if both Form 4868 is filed to extend the Form 1040 AND no gift tax is due.
- Household employers:** Filing Schedule H (Form 1040) if wages paid equal \$1,600 or more.
- Calendar-year partnerships:** Filing income tax return for 2008 (Forms 1065, 1065-B) or requesting automatic five-month extension (Form 7004).
- Trusts and estates:** Filing income tax return for 2008 calendar year (Form 1041) or filing automatic five-month extension (Form 7004), and paying any income tax due.
- Calendar-year corporations:** Paying first installment of 2009 estimated income taxes.
- April 30 **Employers:** Reporting income tax withholding and FICA taxes for first quarter 2009 (Form 941), and paying any tax due.
- May 11 **Individuals:** Reporting April tip income, \$20 or more, to employers (Form 4070).
- May 15 **Exempt organizations:** Filing 2008 calendar year information returns (Forms 990, 990-EZ, 990-PF and 990-T), and paying any tax due or filing automatic three or six-month extension (Form 8868), and paying any tax due.
- June 10 **Individuals:** Reporting May tip income, \$20 or more, to employers (Form 4070).
- June 15 **Individuals:** Filing individual income tax return (Form 1040) or filing four-month extension (Form 4868) if you live outside the United States, and paying any tax and interest due.
- Individuals:** Paying second installment of 2009 estimated taxes if not paying income tax through withholding (Form 1040-ES).

- Calendar-year corporations:** Paying second installment of 2009 estimated income taxes.
- July 10 **Individuals:** Reporting June tip income, \$20 or more, to employers (Form 4070).
- July 31 **Employers:** Filing calendar-year retirement plan report (Forms 5500, 5500EZ) or requesting an extension.
- Employers:** Reporting income tax withholding and FICA taxes for second quarter 2009 (Form 941), and paying any tax due.
- August 10 **Individuals:** Reporting July tip income, \$20 or more, to employers (Form 4070).
- September 10
- Individuals:** Reporting August tip income, \$20 or more, to employers (Form 4070).
- September 15
- Individuals:** Paying third installment of 2009 estimated taxes if not paying income tax through withholding (Form 1040-ES).
- Calendar-year corporations:** Paying third installment of 2009 estimated income taxes.
- Calendar-year corporations:** Filing 2008 income tax return (Forms 1120, 1120S) and paying any tax, interest and penalties due if automatic six-month extension was filed.
- Calendar-year corporations:** Making contributions for 2008 to certain employer-sponsored retirement plans if automatic six-month extension was filed.
- Calendar-year partnerships:** Filing income tax return for 2008 (Forms 1065, 1065-B) if automatic five-month extension was filed.
- Trusts and estates:** Filing income tax return for 2008 calendar year (Form 1041) and paying any tax, interest and penalties due if automatic five-month extension was filed.
- October 1 **Employers:** Establishing a SIMPLE for 2009, except in certain circumstances when it must have been created effective Jan. 1.
- October 12 **Individuals:** Reporting September tip income, \$20 or more, to employers (Form 4070).
- October 15 **Individuals:** Filing 2008 income tax return (Form 1040, 1040A or 1040EZ) and paying any tax, interest and penalties due if automatic six-month extension was filed.

Individuals: Final date to make contributions for 2008 to certain retirement plans if automatic six-month extension was filed.

Individuals: Filing 2008 gift tax return (Form 709) and paying any tax, interest and penalties due if automatic six-month extension was filed.

November 2 **Employers:** Reporting income tax withholding and FICA taxes for the third quarter 2009 (Form 941), and paying any tax due.

November 10

Individuals: Reporting October tip income, \$20 or more, to employers (Form 4070).

December 10

Individuals: Reporting November tip income, \$20 or more, to employers (Form 4070).

December 15

Calendar-year corporations: Paying fourth installment of 2009 estimated income taxes.

December 31

Employers: Establishing a retirement plan (other than a SIMPLE or a SEP plan).