

**Tax Planning Calendar (Important: For reference only. Please contact us for specifics regarding your situation)**

Month	Tax events and Due Dates	Month	Tax events and Due Dates
<b>Jan</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Individual fourth quarter estimate due (1040ES, 4<sup>th</sup> qtr. installment)</li> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 31<sup>st</sup> : 940 due for annual (some file this quarterly)</li> <li>- 31<sup>st</sup>: Monthly sales tax and/or food &amp; beverage taxes</li> <li>- 31<sup>st</sup>: 4<sup>th</sup> quarter (previous year's) 941 Quarterly reporting of payroll taxes (or quarterly payment if you're quarterly)</li> <li>- 31<sup>st</sup>: 4<sup>th</sup> quarter (previous year's) Quarterly State unemployment taxes (SUTA) due</li> <li>- 31<sup>st</sup>: W-2 mailed to IEES, 1099's mailed to contractors</li> </ul>	<b>Jul</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 15<sup>th</sup>: Employee benefit plan (5500) due.</li> <li>- 31<sup>st</sup>: Monthly sales tax and/or food &amp; beverage taxes due</li> <li>- 31<sup>st</sup>: 2d quarter's 941 reporting of payroll taxes (or quarterly payment due if you're quarterly)</li> <li>- 31<sup>st</sup>: 2d quarter's Quarterly State unemployment taxes (SUTA) due</li> </ul>
<b>Feb</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 28<sup>th</sup>: 1096 Federal Filing due</li> <li>- 28<sup>th</sup>: Monthly sales tax and/or food &amp; beverage taxes</li> <li>- 28<sup>th</sup> State income tax withholding</li> <li>- 28<sup>th</sup>: 1<sup>st</sup> initial minimal required distributions from IRA's for participants who turned 70 ½ in prior year.</li> </ul>	<b>Aug</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 31<sup>st</sup> : Monthly sales tax and/or food &amp; beverage taxes due</li> </ul>
<b>Mar</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 15<sup>th</sup>: Corporate Income Tax due</li> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 15<sup>th</sup>: Last day to file for an extension for business taxes.</li> <li>- 15<sup>th</sup>: Last day to file 2553 election for retroactive subchapter S status.</li> <li>- 31<sup>st</sup> : State and county withholding (WH-1) taxes due</li> <li>- 31<sup>st</sup>: Monthly sales tax and/or food &amp; beverage taxes</li> </ul>	<b>Sep</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Corp and S Corp return due, if extended</li> <li>- 15<sup>th</sup>: Individual 3<sup>rd</sup> quarter estimate due (1040ES installment)</li> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 30<sup>th</sup>: Monthly sales tax and/or food &amp; beverage taxes due</li> </ul>
<b>Apr</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup> : Individual annual income tax due</li> <li>- 15<sup>th</sup>: Last day to file for an extension of individual taxes.</li> <li>- 15<sup>th</sup>: Individual 1<sup>st</sup> quarter estimate due (1040ES installment)</li> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 15<sup>th</sup>: Partnership/LLC tax returns due.</li> <li>- 30<sup>th</sup>: 941 Quarterly reporting of payroll taxes (or quarterly payment due if you're quarterly)</li> <li>- 30<sup>th</sup>: 1<sup>st</sup> quarter's Quarterly State unemployment taxes (SUTA) due</li> <li>- 30<sup>th</sup>: Monthly sales tax and/or food &amp; beverage taxes</li> </ul>	<b>Oct</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 15<sup>th</sup>: Individual tax return due if an extension was filed.</li> <li>- 15<sup>th</sup>: Individual 3<sup>rd</sup> quarter estimate due (1040ES installment)</li> <li>- 31<sup>st</sup>: 3d quarter's quarterly reporting of payroll taxes (or quarterly payment due if you're quarterly)</li> <li>- 31<sup>st</sup>: 3d quarter's Quarterly State unemployment taxes (SUTA) due</li> <li>- 31<sup>st</sup>: Monthly sales tax and/or food &amp; beverage taxes due</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: 1<sup>st</sup> quarter's business tangible property tax due</li> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 31<sup>st</sup>: Monthly sales tax and/or food &amp; beverage taxes</li> </ul>	<b>Nov</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 30<sup>th</sup>: Monthly sales tax and/or food &amp; beverage taxes due</li> </ul>
<b>Jun</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 15<sup>th</sup>: Individual 2<sup>nd</sup> quarter estimate due (1040ES installment)</li> <li>- 15<sup>th</sup>: C Corp estimated 2<sup>nd</sup> quarter estimate due.</li> <li>- 30<sup>th</sup>: Monthly sales tax and/or food &amp; beverage taxes</li> </ul>	<b>Dec</b>	<ul style="list-style-type: none"> <li>- 15<sup>th</sup>: Monthly payroll tax / 941 (FICA, medicare, federal withholding)</li> <li>- 15<sup>th</sup>: Corp. 4<sup>th</sup> quarter estimates due.</li> <li>- 31<sup>st</sup>: Monthly sales tax and/or food &amp; beverage taxes due</li> </ul>