

Tax Calendar 2012

JANUARY 16TH

- The last payments of 2011 federal, state, and local individual declarations of estimated income tax are due, if not paid in December 2011

JANUARY 31ST

- File employer's federal withholding tax return (form 941) for the last quarter of 2011
- File employer's federal unemployment return (form 940) for 2011
- File employer's state and local withholding returns for wages paid in the 4th quarter of 2011
- File employer's state unemployment return for wages paid in the 4th quarter of 2011
- Furnish employees with copies of form W-2 for wages paid and taxes withheld in 2011
- Furnish form 1099 to recipients of dividends, interest, non-employee compensation, and other miscellaneous payments made in 2011
- Furnish retired employees with copies of form 1099-R

FEBRUARY 28TH

- File form W-3 and copy A of all W-2 forms with the Social Security Administration
- File transmittal form 1096 and copies of all 1099 forms with the Internal Revenue Service Center in Memphis, TN (PA & surrounding states)
- File transmittal forms for state and local withholding and annual reconciliation forms to the appropriate agencies along with copies of all W-2 forms

MARCH 15TH

- Calendar year C and S corporations file a 2011 federal income tax return (form 1120,

1120-A or 1120-S) and pay any tax still due or file for an automatic 6-month extension with form 7004 and deposit an estimated tax payment

- Calendar year corporations pay first installment of 2012 state estimated tax
- Corporations who wish to be treated as an S-corporation for calendar year 2012 must file form 2553
- Employers must file local EIT for employees

APRIL 16TH

- Individuals file 2010 federal, state, and local earned income tax returns or request a 6-month extension
- Individuals pay first installment of 2012 federal, state, and local declarations of estimated tax
- Calendar year corporations pay first installment of 2012 federal estimated tax
- File calendar year state corporate income tax returns for 2011 or request a 6-month extension
- File calendar year partnership income tax returns for 2011 or request a 6-month extension
- File calendar year federal and state fiduciary income tax returns for 2011 or request a 6-month extension
- File calendar year gift tax returns for 2011
- Fiduciaries pay first installment of 2012 (calendar year), federal estimated income tax

APRIL 30TH

- File employer's federal withholding tax return (form 941) for the first quarter of 2012
- File employer's state and local withholding returns for wages paid in the first quarter of 2012

(April 30th continued)

- File employer's state unemployment return for wages paid in the first quarter of 2012

MAY 15TH

- File 2011 calendar year federal and state annual information returns for exempt organizations and private foundations (form 990) or file for 6 month extension

JUNE 15TH

- Pay second installment of 2012 federal, state, and local individual and calendar year corporate estimated tax
- Pay second installment of 2012 calendar year fiduciary estimated income tax

JULY 31ST

- File employer's federal withholding tax return (form 941) for the second quarter of 2012
- File employer's state and local withholding returns for wages paid in the second quarter of 2012
- File employer's state unemployment return for wages paid in the second quarter of 2012
- Corporations, nonprofits, and partnerships with calendar year benefit plans must file annual returns (form 5500)

SEPTEMBER 17TH

- Pay third installment of 2012 federal, state, and local individual and calendar year corporate estimated tax
- Pay third installment of 2012 calendar year fiduciary estimated income tax
- Calendar year C and S corporations and partnerships file a 2011 federal income tax return (form 1120, 1120-A, or 1120-S) if you were granted an extension

OCTOBER 15TH

- File 2011 federal, state, and local individual income tax returns if you were granted an extension
- Calendar year C and S corporations file a 2011 PA income tax return if you were granted an extension

OCTOBER 31ST

- File employer's federal withholding tax return (form 941) for the third quarter of 2012
- File employer's state and local withholding returns for wages paid in the third quarter of 2012
- File employer's state unemployment return for wages paid in the third quarter of 2012

DECEMBER 17¹²

- Pay fourth installment of 2012 federal and state corporate estimated tax

DECEMBER 31ST

- The fourth installment of 2012 state and local estimated individual tax **may** be paid now so the deduction can be taken on the 2012 federal income tax return

VARIABLE

- Federal and state corporate estimated taxes for fiscal year corporations are due on the 15th day of the 3rd (PA only), 4th (federal only), 6th, 9th, and 12th months of the fiscal year
- Fiscal year partnership and fiduciary income tax returns are due on the 15th day of the 4th month following the end of the fiscal year
- Fiscal year federal and state corporate income tax returns are due on the 15th day of the 3rd month following the end of the fiscal year. PA returns are due on the 15th day of the 4th month
- Fiscal year corporations/partnerships with employee benefit plans must file an annual return/report of employee benefit plans on the last day of the 7th month following the close of the plan year
- Fiscal year exempt organizations and private foundations annual information returns are due on the 15th day of the 5th month following the end of the fiscal year.

**For questions regarding the Tax Calendar 2012, please contact
Bee, Bergvall & Co. at 215-343-2727.**