

## 2011 TAX CALENDAR

To help make sure you don't miss any important 2011 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.

<i>Date</i>	<i>Deadline for</i>
January 10	<b>Individuals:</b> Reporting December 2010 tip income, \$20 or more, to employers (Form 4070).
January 18	<b>Individuals:</b> Paying final installment of 2010 estimated taxes if not paying income tax through withholding (Form 1040-ES).
January 31	<p><b>Individuals:</b> Filing income tax return (Form 1040) and paying tax due, to avoid penalties for underpaying Jan. 18 installment of estimated taxes.</p> <p><b>Businesses:</b> Providing Form 1099 to recipients of any 2010 interest, dividend or reportable miscellaneous income payments (except in certain circumstances that have a later deadline).</p> <p><b>Employers:</b> Providing 2010 Form W-2 to employees; reporting income tax withholding and FICA taxes for fourth quarter 2010 (Form 941); and filing annual return of federal unemployment taxes (Form 940) and paying any tax due.</p>
February 10	<p><b>Individuals:</b> Reporting January tip income, \$20 or more, to employers (Form 4070).</p> <p><b>Employers:</b> Reporting income tax withholding and FICA taxes for fourth quarter 2010 (Form 941) and filing annual return of federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.</p>
February 15	<b>Individuals:</b> Filing new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2010.
February 28	<p><b>Employers:</b> Filing Form W-2 (Copy A) and transmittal Form W-3 with Social Security Administration. (Electronic filers can defer filing to March 31.)</p> <p><b>Businesses:</b> Filing Form 1099 and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2010.</p>
March 10	<b>Individuals:</b> Reporting February tip income, \$20 or more, to employers (Form 4070).

March 15	<b>Fiscal-year corporations:</b> Filing 2010 income tax return (Form 1120 or 1120-A) or filing automatic six-month extension (Form 7004), and paying any tax due.
March 31	<b>Employers:</b> Electronically filing Forms 1098, 1099 and W-2G.
April 11	<b>Individuals:</b> Reporting March tip income, \$20 or more, to employers (Form 4070).
The April 15 deadlines have been extended to April 18 this year because of a District of Columbia holiday.	
April 18	<p><b>Individuals:</b> Filing 2010 income tax return (Form 1040, Form 1040A or Form 1040EZ) or filing automatic six-month extension (Form 4868), and paying any tax due.</p> <p><b>Individuals:</b> Paying first installment of 2011 estimated taxes if not paying income tax through withholding (Form 1040-ES).</p> <p><b>Individuals:</b> Making 2010 contributions to a traditional IRA or Roth IRA (even if 2010 income tax return extension is filed).</p> <p><b>Individuals:</b> Making 2010 contributions to a SEP (unless income tax return extension is filed).</p> <p><b>Individuals:</b> Filing 2010 gift tax return (Form 709) or filing automatic six-month extension (Form 8892), and paying any gift tax due.</p> <p><b>Household employers:</b> Filing Schedule H (Form 1040) if wages paid equal \$1,700 or more.</p> <p><b>Calendar-year partnerships:</b> Filing income tax return for 2010 (Forms 1065, 1065-B) or requesting automatic five-month extension (Form 7004).</p> <p><b>Trusts and estates:</b> Filing income tax return for 2010 calendar year (Form 1041) or filing automatic five-month extension (Form 7004), and paying any income tax due.</p> <p><b>Calendar-year corporations:</b> Paying first installment of 2011 estimated income taxes.</p>
May 2	<b>Employers:</b> Reporting income tax withholding and FICA taxes for first quarter 2011 (Form 941), and paying any tax due.
May 10	<p><b>Individuals:</b> Reporting April tip income, \$20 or more, to employers (Form 4070).</p> <p><b>Employers:</b> Reporting income tax withholding and FICA taxes for first quarter 2011 (Form 941), if you deposited on time and in full all of the associated taxes due.</p>

May 16	<b>Exempt organizations:</b> Filing 2010 calendar-year information returns (Forms 990, 990-EZ, or 990-PF), and paying any tax due.
June 10	<b>Individuals:</b> Reporting May tip income, \$20 or more, to employers (Form 4070).
June 15	<b>Individuals:</b> 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. <b>Individuals:</b> Paying second installment of 2011 estimated taxes if not paying income tax through withholding (Form 1040-ES). <b>Calendar-year corporations:</b> Paying second installment of 2011 estimated income taxes.
July 11	<b>Individuals:</b> Reporting June tip income, \$20 or more, to employers (Form 4070).
August 1	<b>Employers:</b> Filing calendar-year retirement plan report (Forms 5500, 5500-EZ) or requesting an extension. <b>Employers:</b> Reporting income tax withholding and FICA taxes for second quarter 2011 (Form 941), and paying any tax due.
August 10	<b>Individuals:</b> Reporting July tip income, \$20 or more, to employers (Form 4070). <b>Employers:</b> Reporting income tax withholding and FICA taxes for second quarter 2011 (Form 941), if you deposited on time and in full all of the associated taxes due.
September 12	<b>Individuals:</b> Reporting August tip income, \$20 or more, to employers (Form 4070).
September 15	<b>Individuals:</b> Paying third installment of 2011 estimated taxes if not paying income tax through withholding (Form 1040-ES). <b>Calendar-year corporations:</b> Paying third installment of 2011 estimated income taxes. <b>Calendar-year corporations:</b> Filing 2010 income tax return (Forms 1120, 1120S) and paying any tax, interest and penalties due if automatic six-month extension was filed. <b>Calendar-year corporations:</b> Making contributions for 2010 to certain employer-sponsored retirement plans if automatic six-month extension was filed. <b>Calendar-year partnerships:</b> Filing income tax return for 2010 (Forms 1065, 1065-B) if automatic five-month extension was filed.

	<b>Trusts and estates:</b> Filing income tax return for 2010 calendar year (Form 1041) and paying any tax, interest and penalties due if automatic five-month extension was filed.
September 19	<b>Estates:</b> Filing estate tax return for estates of those dying after Dec. 31, 2009, and before Dec. 17, 2010.
October 3	<b>Employers:</b> Establishing a SIMPLE for 2011, except in certain circumstances when it must have been created effective Jan. 1.
October 11	<b>Individuals:</b> Reporting September tip income, \$20 or more, to employers (Form 4070).
October 17	<b>Individuals:</b> Filing 2010 income tax return (Form 1040, 1040A or 1040EZ) and paying any tax, interest and penalties due if automatic six-month extension was filed. <b>Individuals:</b> Making contributions for 2010 to certain retirement plans or establishing a SEP for 2010, if automatic six-month extension was filed. <b>Individuals:</b> Filing 2010 gift tax return (Form 709) and paying any tax, interest and penalties due if automatic six-month extension was filed.
November 10	<b>Individuals:</b> Reporting October tip income, \$20 or more, to employers (Form 4070). <b>Employers:</b> Reporting income tax withholding and FICA taxes for third quarter 2011 (Form 941), if you deposited on time and in full all of the associated taxes due.
December 12	<b>Individuals:</b> Reporting November tip income, \$20 or more, to employers (Form 4070).
December 15	<b>Calendar-year corporations:</b> Paying fourth installment of 2011 estimated income taxes.
December 31	<b>Employers:</b> Establishing a retirement plan (other than a SIMPLE or a SEP).