

June 2015

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2 <i>Retirement plans.</i> Deadline for sponsors and administrators of retirement plans not covered by Title I of ERISA to file their Form 5500, Annual Return/Report of Employee Benefit Plan, or 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan, returns and qualify for penalty relief under the IRS's pilot program. The program was announced last year in Rev. Proc. 2014-32.	3 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates May 27-29.	4	5 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates May 30 - June 2	6
7	8	9	10 <i>Employees who work for tips :</i> Employees who received \$20 or more in tips during May must report them to their employer using Form 4070. <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 3-5.	11	12 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 6-9.	13
14	15 <i>Individuals :</i> Individuals, partnerships, passthrough entities and corporations make the second installment of 2015 estimated quarterly tax payments. <i>Individuals :</i> U.S. citizens or resident aliens living and working (or on military duty) outside the United States and Puerto Rico must file Form 1040 and pay any tax, interest and penalties due.	16	17 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 10-12.	18	19 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 13-16.	20
21	22	23	24 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 17-19.	25	26 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 20-23.	27
28	29	30 <i>Foreign Assets.</i> Report any financial interest in, or signature authority over, a foreign financial account that exceeded \$10,000 at any time during the 2014 calendar year on Form 114, Report of Foreign Bank and Financial Accounts (FBAR), (formerly Form TD F 90-22.1).	1-Jul <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 24-26.	2	3	4 National Holiday Independence Day
5	6 <i>Employers :</i> Semi-weekly depositors must deposit employment taxes for payroll dates June 27-30.	7	8	9	10	11
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