

The following is a compilation of various deadlines for filing returns with the IRS and making various payments.

December 31, 2013

- Last day to make any tax moves for the year 2013. Last day to set up a solo 401(k) for self-employed persons.
- Marital status on this date determines your marital status for the whole year.

January 15, 2014

Deadline to pay your fourth quarter estimated tax payment for the year 2013*. However, you can skip this estimated payment without penalty if you file your return and pay your balance in full by January 31, 2014.

* <http://www.irs.gov/put/irs-pdf/p505.pdf>

January 30, 2014

IRS begins accepting tax returns for processing. Some types of tax returns, however, will need to wait until late February to mid-March.

January 31, 2014

• Deadline for Employers to mail out Form W-2* and for Businesses to furnish Form 1099 statements reporting, among other things, non-employee compensation, bank interest, dividends, and distributions from a retirement plan.

* <http://www.irs.gov/pub/irs-pdf/fw2.pdf>

• Deadline for self-employed individuals to file and to pay their tax and avoid a penalty for not making your 4th quarter estimated tax payment.

February 15, 2014

• Deadline for employees who claim exemption from withholding to file a new Form W-4* with their employers.

* <http://www.irs.gov/pub/irs-pdf/fw4.pdf>

• Deadline for financial institutions to mail out Form 1099-B, relating to sales of stock, bonds or mutual funds through a brokerage account, and Form 1099-S, relating to real estate transactions.

March 1, 2014

Deadline for **farmers and fishermen** who have a balance due on their taxes to file their individual tax return and pay the balance due without incurring any late payment penalties. For more details, see the [Farmer's Tax Guide](#) (Publication 225, especially [Chapter 15](#)).

March 15, 2014

• Deadline for **corporate tax returns** (Forms 1120, 1120A, and 1120S), or to request automatic 6-month extension of time to file (Form 7004).

• Final deadline to file an amended corporate tax return (Form 1120X) for tax year 2010 and still claim a tax refund.

April 15, 2014

- Deadline to file **individual tax returns** (Form 1040, 1040A, or 1040EZ) or to request an Automatic Extension* (Form 4868) for the year 2013. An extension provides an extra six months to file your return. Payment of the tax is still due by April 15th. You can submit payment for tax along with the extension form. *<http://www.irs.gov/uac/Form-1040X,-Amended-U.S.-Individual-Income-Tax-Return>
- Last day to make a contribution to traditional IRA, Roth IRA, Health Savings Account, SEP-IRA or solo 401(k) for the 2013 tax year. (However, if you get an extension, you will have until October 15th to fund a SEP-IRA or solo 401(k).)
- 1st quarter estimated tax payment due for the 2014 tax year.
- Final deadline to file an original tax return (Form 1040) for tax year **2010** and still claim a tax refund.
- Final deadline to file amended tax return* (Form 1040X) for tax year 2010 and still claim a tax refund. (Be sure to mail the amended return well before April 15th to make sure your tax refund will be processed in a timely manner. And be sure to obtain proof of mailing, such as a certified mail receipt.) *<http://www.irs.gov/uac/Form-1040X,-Amended-U.S.-Individual-Income-Tax-Return>
- Deadline to file **estate income tax or trust income tax returns** (Form 1041) or to request an automatic 5-month extension of time to file (Form 7004).
- Deadline to file **partnership tax returns** (Form 1065) or to request an automatic 5-month extension of time to file (Form 7004).
- Final deadline for estates, trusts, or partnerships to file an amended tax return and still claim a tax refund for the year **2010**.

May 15, 2014

Deadline for **non-profit organizations** to file information returns (Form 990), or request an extension (Form 8868).

June 17, 2014

- 2nd quarter estimated tax payment due for the 2014 tax year.
- Deadline for **US citizens living abroad** to file individual tax returns and to pay any tax due. You can request an additional 4-month extension (Form 4868). (You can request an automatic extension by April 15th instead if you want to.) We provide useful information for claiming the [Foreign Earned Income Exclusion](#) and the [Foreign Tax Credit](#), two tax breaks essential for Americans working abroad.

June 30, 2014

Deadline to file TD F 90-22.1 Report of Foreign Bank Accounts* for the year 2013. This report is required if you have over \$10,000 (in aggregate) held in foreign bank accounts. *<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Report-of-Foreign-Bank-and-Financial-Accounts-FBAR>

September 16, 2014

- 3rd quarter estimated tax payment due for the 2014 tax year.
- Final deadline to file **corporate tax returns** if an extension was requested. (Forms 1120, 1120A, 1120S).
- Final deadline to file **trust income tax returns** (Form 1041) if an extension was requested.
- Final deadline to file **partnership tax returns** (Form 1065) if an extension was requested.

October 1, 2014

Final deadline for self-employed persons or small employers to establish a SIMPLE-IRA for the year 2013.

October 15, 2014

•Final deadline to file **individual tax returns** (with extension). (Forms 1040, 1040A, 1040EZ.)

•Last day the IRS will accept an electronically filed tax return for the year 2013. If filing after October 15th, you'll need to mail in your tax return for processing.

•Final deadline to fund a SEP-IRA or solo 401(k) for tax year 2013 if you requested an automatic extension of time to file.

November 2014

Contact your tax professional at Graham & Graham, PC to start planning any year-end tax moves.

<http://grahamcpa.com/Contact.Us.htm>

December 1, 2014

If you are covered by an HSA-compatible health insurance policy as of December 1st, you'll be eligible to contribute the full amount to a Health Savings Account* for the year. *<http://www.irs.gov/publications/p969/index.html>

December 31, 2014

Last day to make any tax moves for the year 2014. Last day to set up a solo 401(k) for self-employed persons.

Marital status on this date determines your marital status for the whole year.

Graham & Graham, P.C.

Certified Public Accountants
Business Advisors and Management Consultants