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RIA Federal Tax Handbook

¶ 1000 Tax Calendar—2012 Due Dates.

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¶ 1000. Tax Calendar—2012 Due Dates.

Here are the principal 2012 tax due dates. The effect of Saturdays, Sundays, and federal (but not State) holidays has been taken into account.

January 17, 2012. Individuals.

Make a payment of your estimated tax for 2011, if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES or pay by credit card or by EFTPS. This is the final installment date for 2011 estimated tax. However, you don't have to make this payment if you file your 2011 return (Form 1040) and pay any tax due by Jan. 31, 2012.

January 17, 2012. Farmers and fishermen.

Pay your estimated tax for 2011 using Form 1040-ES or pay by credit card or by EFTPS. You can then file your 2011 income tax return (Form 1040) by Apr. 17. If you don't pay at this time, your 2011 return will be due Mar. 1, 2012.

January 31, 2012. All employers.

Give your employees their copies of Form W-2 for 2011.

January 31, 2012. All businesses.

Give an annual information statement to recipients of certain payments you made during 2011. (You can use a copy of the appropriate Form 1099.)

January 31, 2012. Individuals.

File your income tax return (Form 1040) for 2011 if you didn't pay your last installment of estimated tax by Jan. 17. Filing your return now prevents any penalty for late payment of the last installment.

February 15, 2012. Individuals.

If you claimed exemption from income tax withholding for 2011 on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

February 15, 2012. All businesses.

Give an annual information statement to recipients of certain payments (e.g., proceeds from broker and barter transactions) you made during 2011. (You can use a copy of the appropriate Form 1099.)

February 28, 2012. All businesses.

File an information return (Form 1099) with IRS for certain payments you made during 2011. There are different versions of Form 1099

for different types of payments. Use a separate Form 1096 to summarize and transmit each separate version. For a 30-day extension of time to file, use Form 8809. The due date for electronic filers is Apr. 2, 2012.

February 28, 2012. All employers.

File Form W-3 along with Copy A of all the Form W-2s you issued for 2011. The due date for electronic filers is Apr. 2, 2012.

February 28, 2012. Large food and beverage establishment employers.

File Form 8027 to report tip income and allocated tips. Use Form 8027-T to summarize and transmit Form 8027 if you have more than one establishment. The due date for electronic filers is Apr. 2, 2012.

March 1, 2012. Farmers and fishermen.

File your 2011 income tax return (Form 1040) and pay any tax due. However, you have until Apr. 17, if you paid your 2011 estimated tax by Jan. 17, 2012.

March 15, 2012. C corporations and S corporations.

File a 2011 calendar year income tax return (Form 1120 or Form 1120S) and pay any tax still due. If you want an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe.

March 15, 2012. S elections.

File Form 2553 to choose to be treated as an S corporation, beginning with calendar year 2012. If Form 2553 is filed late, S treatment will begin with calendar year 2013 (unless IRS determines there was reasonable cause for failure to file on time).

March 15, 2012. Electing large partnerships.

Provide each partner with a copy of Schedule K-1 of Form 1065-B.

April 2, 2012. Electronic filers of information returns.

File information returns listed under Feb. 28 (e.g., Form 1099s, Form W-2s, etc.), which is the due date for non-electronic filers.

April 17, 2012. Individuals.

File an income tax return for 2011 (Form 1040, Form 1040A, or Form 1040EZ), and pay any tax due. Taxpayers who can't make payments should request (on Form 9465) an agreement to pay in installments. If you want an automatic 6-month extension to file, file Form 4868 and estimate your tax or pay by credit card. Then file Form 1040 or Form 1040A by Oct. 15.

If you paid cash wages of \$1,700 or more in 2011 to a household employee you must file Schedule H with your income tax return (Form 1040) and report any employment taxes and withheld income taxes for those employees.

Contributions to an IRA for 2011 must be made by this date.

If you aren't paying your 2012 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2012 estimated tax by this date. Use Form 1040-ES or pay by credit card or by EFTPS.

April 17, 2012. Partnerships.

File a 2011 calendar year return (Form 1065) and provide each partner with a copy of Schedule K-1. If you want an automatic 5-month extension to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065 by Sept. 17.

April 17, 2012. Electing large partnerships.

File a 2011 calendar year return (Form 1065-B). If you want an automatic 6-month extension to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065-B by Oct. 15.

April 17, 2012. Corporations.

Deposit the first installment of estimated income tax for 2012.

June 15, 2012. Individuals.

If you are a U.S. citizen or resident alien living and working (or on military duty) outside the U.S. and Puerto Rico, file your 2011 Form 1040 and pay any tax, interest and penalties due. Otherwise, see April 17, above. However, if you are a participant in a combat zone you may be able to further extend the filing deadline.

Make the second installment payment of your 2012 estimated tax, if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES or pay by credit card or by EFTPS.

June 15, 2012. Corporations.

Deposit the second installment of estimated income tax for 2012.

July 31, 2012. All employers.

If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or Form 5500-EZ for calendar year 2011. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

September 17, 2012. Individuals.

Make the third installment payment of your 2012 estimated tax, if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES or pay by credit card or by EFTPS.

September 17, 2012. C corporations and S corporations.

File a 2011 calendar year income tax return (Form 1120 or Form 1120S) and pay any tax due if you were given an automatic 6-month extension.

September 17, 2012. Corporations.

Deposit the third installment of estimated income tax for 2012.

September 17, 2012. Partnerships.

File a 2011 calendar year return (Form 1065) if you were given an automatic 5-month extension.

October 15, 2012. Individuals.

If you have an automatic 6-month extension to file your income tax return for 2011, file Form 1040 and pay any tax, interest, and penalties due.

October 15, 2012. Electing large partnerships.

File a 2011 calendar year return (Form 1065-B) if you were given an automatic 6-month extension.

During November, 2012. Income tax withholding.

Request employees whose withholding exemptions will be different in 2013 to fill out a new Form W-4.

December 17, 2012. Corporations.

Deposit the fourth installment of estimated income tax for 2012.