

Anchin Alert

Anchin, Block & Anchin LLP
Accountants and Advisors



2015 TAX CALENDAR

This summary of when various tax-related forms, payments and other actions are due will help taxpayers make sure they don't miss any important 2015 tax deadlines.

To help you make sure you don't miss any important 2015 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.

Date	Deadline For
January 12	Individuals: Reporting December 2014 tip income, \$20 or more, to employers (Form 4070).
January 15	Individuals: Paying final installment of 2014 estimated taxes if not paying income tax through withholding (Form 1040-ES).
February 2	Individuals: Filing an income tax return (Form 1040) and paying tax due, to avoid penalties for underpaying the Jan. 15 installment of estimated taxes. Businesses: Providing Form 1099 to recipients of any 2014 interest, dividend or reportable miscellaneous income payments (except in certain circumstances that have a later deadline). Employers: Providing 2014 Form W-2 to employees; reporting income tax withholding and FICA taxes for fourth quarter 2014 (Form 941); and filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.
February 10	Individuals: Reporting January tip income, \$20 or more, to employers (Form 4070). Employers: Reporting income tax withholding and FICA taxes for fourth quarter 2014 (Form 941) and filing an annual return of federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.
February 17	Individuals: Filing a new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2014.
March 2	Businesses: Filing Form 1099 and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2014. Employers: Filing Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration. (Electronic filers can defer filing to March 31.)
March 10	Individuals: Reporting February tip income, \$20 or more, to employers (Form 4070).
March 16	Calendar-year corporations: Filing a 2014 income tax return (Form 1120 or Form 1120S) or filing for an automatic six-month extension (Form 7004), and paying any tax due.
March 31	Employers: Electronically filing Form 1098, Form 1099 and Form W-2G.
April 10	Individuals: Reporting March tip income, \$20 or more, to employers (Form 4070).

April 15	<p>Individuals: Filing a 2014 income tax return (Form 1040, Form 1040A or Form 1040EZ) or filing for an automatic six-month extension (Form 4868), and paying any tax due.</p> <p>Individuals: Paying the first installment of 2015 estimated taxes if not paying income tax through withholding (Form 1040-ES).</p> <p>Individuals: Making 2014 contributions to a traditional IRA or Roth IRA (even if a 2014 income tax return extension is filed).</p> <p>Individuals: Making 2014 contributions to a SEP (unless a 2014 income tax return extension is filed).</p> <p>Individuals: Filing a 2014 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892), and paying any gift tax due; or filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.</p> <p>Household employers: Filing Schedule H (Form 1040) if wages paid equal \$1,900 or more in 2014.</p> <p>Calendar-year partnerships: Filing an income tax return for 2014 (Form 1065 or Form 1065-B) or requesting an automatic five-month (in the case of a 1065) or six-month (in the case of a 1065-B) extension (Form 7004).</p> <p>Trusts and estates: Filing an income tax return for the 2014 calendar year (Form 1041) or filing for an automatic five-month extension (Form 7004), and paying any income tax due.</p> <p>Calendar-year corporations: Paying the first installment of 2015 estimated income taxes.</p>
April 30	<p>Employers: Reporting income tax withholding and FICA taxes for first quarter 2015 (Form 941), and paying any tax due.</p>
May 11	<p>Individuals: Reporting April tip income, \$20 or more, to employers (Form 4070).</p> <p>Employers: Reporting income tax withholding and FICA taxes for first quarter 2015 (Form 941), if you deposited on time and in full all of the associated taxes due.</p>
May 15	<p>Exempt organizations: Filing a 2014 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic three-month extension (Form 8868) and paying any tax due.</p> <p>Small exempt organizations (with gross receipts normally of \$50,000 or less): Filing e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.</p>
June 10	<p>Individuals: Reporting May tip income, \$20 or more, to employers (Form 4070).</p>
June 15	<p>Individuals: Filing an individual income tax return (Form 1040) or filing for a four-month extension (Form 4868) if you live outside the United States, and paying any tax and interest due.</p> <p>Individuals: Paying the second installment of 2015 estimated taxes if not paying income tax through withholding (Form 1040-ES).</p> <p>Calendar-year corporations: Paying the second installment of 2015 estimated income taxes.</p>
July 10	<p>Individuals: Reporting June tip income, \$20 or more, to employers (Form 4070).</p>
July 31	<p>Employers: Filing a calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.</p> <p>Employers: Reporting income tax withholding and FICA taxes for second quarter 2015 (Form 941), and paying any tax due.</p>
August 10	<p>Individuals: Reporting July tip income, \$20 or more, to employers (Form 4070).</p> <p>Employers: Reporting income tax withholding and FICA taxes for second quarter 2015 (Form 941), if you deposited on time and in full all of the associated taxes due.</p>

August 17	Exempt organizations: Filing a 2014 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an additional three-month extension (Form 8868) if an automatic three-month extension was previously filed.
September 10	Individuals: Reporting August tip income, \$20 or more, to employers (Form 4070).
September 15	Individuals: Paying the third installment of 2015 estimated taxes if not paying income tax through withholding (Form 1040-ES). Calendar-year corporations: Paying the third installment of 2015 estimated income taxes. Calendar-year corporations: Filing a 2014 income tax return (Form 1120 or Form 1120S) and paying any tax, interest and penalties due, if an automatic six-month extension was filed. Calendar-year corporations: Making contributions for 2014 to certain employer-sponsored retirement plans if an automatic six-month extension was filed. Calendar-year partnerships: Filing an income tax return for 2014 (Form 1065) if an automatic five-month extension was filed. Trusts and estates: Filing an income tax return for the 2014 calendar year (Form 1041) if an automatic five-month extension was filed.
October 1	Employers: Establishing a SIMPLE for 2015, except in certain circumstances.
October 13	Individuals: Reporting September tip income, \$20 or more, to employers (Form 4070).
October 15	Individuals: Filing a 2014 income tax return (Form 1040, Form 1040A or Form 1040EZ) and paying any tax, interest and penalties due, if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States). Individuals: Making contributions for 2014 to certain retirement plans or establishing a SEP for 2014, if an automatic six-month extension was filed. Individuals: Filing a 2014 gift tax return (Form 709) and paying any tax, interest and penalties due, if an automatic six-month extension was filed. Calendar-year partnerships: Filing an income tax return for 2014 (Form 1065-B) if an automatic six-month extension was filed.
October 31	Employers: Reporting income tax withholding and FICA taxes for third quarter 2015 (Form 941) and paying any tax due.
November 10	Individuals: Reporting October tip income, \$20 or more, to employers (Form 4070). Employers: Reporting income tax withholding and FICA taxes for third quarter 2015 (Form 941), if you deposited on time and in full all of the associated taxes due.
November 16	Exempt-organizations: Filing a 2014 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) if an additional three-month extension was previously filed.
December 10	Individuals: Reporting November tip income, \$20 or more, to employers (Form 4070).
December 15	Calendar-year corporations: Paying the fourth installment of 2015 estimated income taxes.
December 31	Employers: Establishing a retirement plan for 2015 (generally other than a SIMPLE or a SEP).

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