

2016 Tax Due Dates

March 2016

March 10

Employees who work for tips. - If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070.

March 15

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in February.

Employers – Non-payroll withholding. If the monthly deposit rule applies, deposit the tax for payments in February.

Corporations - File a 2015 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

S Corporations - File a 2015 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

Electing large partnerships - Provide each partner with a copy of Schedule K-1 (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership. The due date applies even if the partnership requests an extension of time to file the Form 1065-B by filing Form 7004.

S corporation election - File Form 2553, Election by a Small Business Corporation, to choose to be treated as an S corporation beginning with calendar year 2016. If Form 2553 is filed late, S treatment will begin with calendar year 2016.

March 31

Electronic Filing of Forms - File Forms 1097, 1098, 1099, 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically.

Otherwise, see February 29. The due date for giving the recipient these forms generally remains February 1.

Electronic Filing of Forms W-2 and W-2G - File copies of all the Forms W-2 (Wage and Tax Statement) and W-2G (Certain Gambling Winnings) you issued for 2015. This due date applies only if you electronically file. Otherwise, see February 29. The due date for giving the recipient these forms remains February 1.

Electronic Filing of Forms 8027 - File copies of all the Forms 8027 you issued for 2015. This due date applies only if you electronically file. Otherwise, see February 29.

April 2016

April 11

Employees - who work for tips. If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.

April 18

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in March.

Employers – No-payroll withholding. If the monthly deposit rule applies, deposit the tax for payments in March.

Individuals - File an income tax return for 2015 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or you can get an extension by phone if you pay part or all of your estimate of income tax due with a credit card. Then file Form 1040, 1040A, or 1040EZ by October 17.

Household Employers - If you paid cash wages of \$1,900 or more in 2015 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2014 or 2015 to household employees.

Partnerships - File a 2015 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc., or a substitute Schedule K-1. If you want an automatic 5-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065 by September 15.

Individuals - If you are not paying your 2016 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2016 estimated tax. Use Form 1040-ES.

Electing Large Partnerships - File a 2015 calendar year return (Form 1065-B). If you want an automatic 6-month extension of time to file the return, file Form 7004. Then file Form 1065-B by October 17. See March 15 for the due date for furnishing the Schedules K-1 to the partners.

Corporations - Deposit the first installment of estimated income tax for 2016. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

May 2016

May 2

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2016. Deposit any un-deposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until May 10 to file the return.

Employers - Federal unemployment tax. Deposit the tax owed through March if more than \$500.

May 10

Employees - who work for tips. If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2016. This due date applies only if you deposited the tax for the quarter in full and on time.

May 16

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in April.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in April.

June 2016

June 10

Employees - who work for tips. If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.

June 15

Individuals - If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see April 18. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then file Form 1040 by October 17.

However, if you are a participant in a combat zone you may be able to further extend the filing deadline.

Individuals - Make a payment of your 2016 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2016.

Corporations - Deposit the second installment of estimated income tax for 2016. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in May.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in May.

July 2016

July 11

Employees - who work for tips. If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.

July 15

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in June.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in June.

August 2016

August 1

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2016. Deposit any un-deposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

Employers - Federal unemployment tax. Deposit the tax owed through June if more than \$500.

Employers - If you maintain an employee benefit plan, such as a pension, profit sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2015. 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.

Certain Small Employers - Deposit any un-deposited tax if your tax liability is \$2,500 or more for 2016 but less than \$2,500 for the second quarter.

August 10

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Employees - who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2016. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.

August 15

Employer - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in July.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in July.

September 2016

September 12

Employees - who work for tips. If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.

September 15

Individuals - Make a payment of your 2016 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2016.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in August.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in August.

Corporations - File a 2015 calendar year income tax return (Form 1120) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see March 15.

S Corporations - File a 2015 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see March 15. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

Partnerships - File a 2015 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension. Otherwise see

April 18. Provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1.

Corporations - Deposit the third installment of estimated income tax for 2016. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

October 2016

October 11

Employees - who work for tips. If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.

October 17

Individuals - If you have an automatic 6-month extension to file your income tax return for 2015, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in September.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in September.

Electing Large Partnerships - File a 2015 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See March 15 for the due date for furnishing or substituting the Schedules K-1 to the partners.

October 31

Employers - Social Security, Medicare, and withheld income tax. File form 941 for the third quarter of 2016. Deposit any un-deposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

Certain Small Employers - Deposit any deposited tax if your tax liability is \$2,500 or more for 2016 but less than \$2,500 for the third quarter.

Employers - Federal Unemployment Tax. Deposit the tax owed through September if more than \$500.

November 2016

November 10

Employees - who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2016. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.

November 15

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in October.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in October.

December 2016

December 10

Employees - who work for tips. If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

December 15

Corporations - Deposit the fourth installment of estimated income tax for 2015. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in November.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in November.