2010 Tax Return Filing Calendar

JANUARY

S	M	T	W	T	F	S
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10	11	12	13	14	**15**	16
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31						

FEBRUARY

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MARCH

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APRIL

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MAY

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JUNE

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JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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FIRST QUARTER

- **Jan. 15th** — **Estimated Taxes :** Final installment of 2009 estimated tax by individuals and trusts & calendar-year estates
- **Feb. 1st** — **Employers' Taxes:** File Return **Withholding:** Employees' statements for amounts withheld in 2009 furnished by employers **Individuals:** Individuals file return & pay tax for estimated tax owed, but not paid on Jan. 15 **Trusts & Estates:** File return & pay tax if estimated tax is owed **Information Returns:** Annual statements furnished to recipients
- **Feb. 15th** — **Individuals:** Last day to file Form W-4 by employees
- **March 1st** — **Information Returns:** Annual 1099 series returns must be filed **Withholding:** Form W-2 "A" copies for 2009 must be filed with Social Security Administration **Individuals:** Farmers & fishermen file return & pay tax for estimated tax owed, but not paid on Jan. 15
- **March 15th** — **Corporations:** 2009 income tax returns due; Last day to file for extension; Last day to file amended tax return for 2006 **Withholding:** File returns for foreign withholding
- **March 31st** — **Information Returns (Electronic Filing):** Electronic Form 1098 or Form 1099 due **Withholding (Electronic Filing):** Electronic W-2 due to SSA; Electronic Form W2-G due to IRS

SECOND QUARTER

- **April 15th** — **Individuals:** 2009 income tax and self-employment tax returns due; Last day to file for extension; Last day to file amended tax return for 2006 **Estimated Tax:** First installment of 2010 estimated tax **Trusts & Estates:** 2009 fiduciary income tax return due; Last day to file for extension; Last day to file amended tax return for 2006 **Partnerships:** 2009 income tax return due; Last day to file for extension; Last day to file amended tax return for 2006 **Information Returns:** Annual information return for trusts
- **April 30th** — **Employers' Taxes:** Employers file return to report withholding for first quarter 2010
- **May 17th** — **Exempt Organizations:** Annual information return by organizations exempt or claiming exemptions from tax
- **May 31st** — **Information Returns:** Annual statement to IRS regarding 2009 account balances for IRA or SEP
- **June 15th** — **Individuals:** Nonresident alien individuals subject to withholding file 2009 income tax return **Estimated Tax:** Second installment of 2010 estimated tax **Corporations:** Foreign corporations with no office or place of business in U.S. file 2009 income tax return

THIRD QUARTER

- **August 2nd** — **Employers' Taxes:** Employers file return to report withholding for second quarter
- **Sept. 15th** — **Estimated Tax:** Third installment of 2010 estimated tax **Corporations:** Last day to file 2009 income tax return that obtained an extension **Exempt Organizations:** Exempt farmers' cooperatives file 2009 income tax return

FOURTH QUARTER

- **Oct. 15th** — **Estates & Trusts:** Last day to file 2009 income tax return that obtained an extension **Partnerships:** Last day to file 2009 income tax return that obtained an extension **Individuals:** Last day to file 2009 income tax return that obtained an extension
- **Oct. 31st** — **Employers' Taxes:** Employers file return to report withholding for third quarter
- **Dec. 15th** — **Estimated Tax:** Final installment of 2010 estimated tax by corporations

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