

## Jan. 15, 2010

**Fourth quarter estimated tax payment.** It's due on this date, but you may delay making this payment (using form 1040-ES) until Jan. 31 if you file your 2009 return (Form 1040) and pay any tax due by Feb. 1.

**Farmers and fishermen.** Make estimated 2009 payments in full using Form 1040-ES. If you do not pay your estimated tax by Jan. 15, you must file your 2009 return and pay any tax due by March 2, 2010, to avoid an estimated tax penalty

## Feb. 1

**W-2, 1098 and 1099 forms.** These forms should have arrived. Issuers are required to send them out by Jan. 31, which is a Sunday in 2010. So, the Internal Revenue Service has given them until Feb. 1. If you don't get them, contact the issuer.

**Tax information you send to others.** If you are required to issue Form W-2 or Form 1099 to anyone, such as an employee, a household employee or an independent contractor, mail the forms by this date.

**Tax return due.** If you missed your fourth quarter estimated tax deadline on Jan. 15, you can still avoid a penalty if you file your tax return by this date and pay any tax due.

## Feb. 16

**File new W-4 forms.** If you were exempt from income tax withholding for 2009, you must file a new Form W-4 by today to continue your exemption for 2010. Normally, the deadline is Feb. 15, but President's Day in 2010 is Feb. 15. So you get an extra day.

## March 1

**Farmers and fishermen.** If you did not make estimated tax payments for 2009, you can avoid penalties by filing your tax return and paying any tax due.

## March 15

**Corporations.** File a 2009 calendar-year income tax return (Form 1120 or 1120-A) and pay any tax due. You can apply for an automatic six-month extension with Form 7004. If you file for an extension, you must also make an estimated tax payment.

**S corporations.** File a 2009 calendar-year tax return (Form 1120S) and pay any tax due. Send each shareholder a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1. You can apply for an automatic six-month extension with Form 7004, but you must pay any tax due.

**S corporation election.** File Form 2553 to choose to be treated as an S corporation beginning with calendar year 2010. If Form 2553 is filed late, S treatment will begin with calendar year 2011.

**Electing large partnerships.** Provide each partner with a copy of Schedule K-1 (Form 1065-B). This due date is effective for the first March 15 following the close of the partnership's tax year and applies even if the partnership seeks an extension of time.

## April 15

**Tax return due.** Your 2009 income tax return is due, unless you file for an extension until Oct. 15.

**File for extension.** If you want an automatic extension of time to file your 2009 tax return, file Form 4868. Filing the form gives you until Oct. 15 to file your return. To avoid a penalty, however, be sure to pay any tax that is due on April 15.

**Individual Retirement Accounts or Roth IRAs.** This is the deadline for making contributions to IRAs or Roth IRAs for tax year 2009.

**Estimated tax payment.** Your first-quarter estimated tax payment for 2010 is due.

**State tax returns.** If you are required to file a state tax return, it is probably due, but check with your state to be certain. Many states automatically extend the filing time for those who have filed for a federal extension.

**Household employers.** If you paid cash wages of \$1,700 or more in 2009 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes by April 15.

## June 15

**Filing deadline.** If you're a U.S. citizen or resident alien living and working (or on military duty) outside the U.S. and Puerto Rico, file Form 1040 and pay any tax, interest and penalties due. You can file for an extension until Oct. 15.

**Estimated taxes due.** Your second-quarter estimated tax payment (using Form 1040-ES) for 2010 is due.

## Sept. 15

**Estimated tax due.** Your third-quarter estimated tax payment (using Form 1040-ES) for 2010 is due.

## Oct. 15

**Income tax return due.** Your 2009 income tax return is due if you filed an extension request using Form 4868.