

DATE	DESCRIPTION	SOLE PROPRIETOR FORMS	PARTNERSHIP LIMITED LIABILITY CO. FORMS	CORPORATION FORMS	S CORPORATION FORMS
Jan. 15	Estimated Tax	1040ES			
Jan. 15	Estimated Tax - Individual who is a partner/member		1040 ES		
Jan. 15	Estimated Tax - Individual S Corporation Shareholder				1040 ES
Jan. 31	Social Security (FICA) Tax, Withholding of Income Tax (see IRS ruling for deposits - Pub. 334)	941, 941E, 942, 943	941, 941E, 942, 943	941, 94 IE, 942, 943	941, 941E, 942, 943
Jan. 31	Providing information on Social Security (FICA) tax, withholding of income tax	W2 to employee	W2 to employee	W2 to employee	W2 to employee
Jan. 31	Federal Unemployment (FUTA) tax	940 EZ or 940	940 EZ or 940	940 EZ or 940	940 EZ or 940
Jan. 31	Federal Unemployment (FUTA) tax - only if liability for unpaid taxes exceeds \$100	8109 to make deposit	8109 to make deposit	8109 to make deposit	8109 to make deposit
Jan. 31	Information returns to non-employees and transaction with other persons	1099 to recipients	1099 to recipients	1099 to recipients	1099 to recipients
Feb. 28	Information returns to non-employees and transaction with other persons	1099 to IRS	1099 to IRS	1099 to IRS	1099 to IRS
Feb. 28	Providing information on Social Security (FICA) tax, withholding of income tax	W2, W4 to Soc. Sec.	W2, W4 to Soc. Sec.	W2, W4 to Soc. Sec.	W2, W4 to Soc. Sec.
March 15	Income Tax			1120 or 1120A	1120S
April 15	Income Tax	Sch. C, Form 1040	Sch. C, Form 1040		
April 15	Income Tax - individual S Corporation Shareholder				Form 1040
April 15	Self-Employment Tax	Sch. C, Form 1040			
April 15	Self-Employment Tax - individual who is a partner/member		Sch. C, Form 1040		
April 15	Estimated Tax	1040ES		1120W	
April 15	Estimated Tax - individual who is a partner/member		1040ES		
April 15	Estimated Tax - individual S Corporation shareholder				1040ES
April 15	Annual Return of Income		1065		
April 30	Social Security (FICA) tax, withholding of income tax (see IRS ruling for deposits - Pub. 334)	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943
April 30	Federal Unemployment (FUTA) tax -- only if liability for unpaid taxes exceeds \$ 100	8109 to make deposits	8109 to make deposits	8109 to make deposits	8109 to make deposits
June 15	Estimated Tax	1040 ES		1120W	
June 15	Estimated Tax - individual who is a partner/member		1040ES		
June 15	Estimated Tax - individual S Corporation shareholder				1040ES
July 31	Social Security (FICA) Tax, Withholding of Income Tax (see IRS ruling for deposits - Pub. 334)	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943
July 31	Federal Unemployment (FUTA) tax - only if liability for unpaid taxes exceeds \$ 1 00	8109 to make deposits	8 109 to make deposits	8109 to make deposits	8109 to make deposits

Sept. 15	Estimated Tax	1040 ES	1120W	
Sept. 15	Estimated Tax - individual who is a partner/member	1040 ES		
Sept. 15	Estimated Tax - individual S Corporation shareholder			1040ES
Oct. 31	Social Security (FICA) Tax, Withholding of Income Tax (see IRS ruling for deposits -- Pub. 334	941, 941E, 942, 943	941,941E,942 943	941, 941E 942, 943
Oct. 31	Federal Unemployment (FUTA) tax - only if liability for unpaid taxes exceeds \$100	8109 to make deposits	81 09 to make deposits	8109 to make deposits
Dec. 15	Estimated Tax		1120W	

If your Tax Year is not through January 1 through December 31:

Sole Proprietor

- o Schedule C, Form 1040 is due the 15th day of the 4th month after the end of the tax year. Schedule SE is due the same day as Form 1040
- o Estimated Tax Form 10470ES is due the 15th day of the 4th, 6th, and 9th months of the tax year and the 15th day of the 1st month after the end of the tax year.

Partnership or Limited Liability Company

- o Income Tax due the 15th, day of the 4th month after the end of the tax year.
- o Self –employment Tax is due the same day as the income tax, Form 1040.
- o Estimated Tax Form 10470ES is due the 15th, day of the 4th, 6th, and 9th months of the tax year and the 15th day of the 1st month after the end of the tax year.

Corporation

- o Income Tax, Form 1120 or 1120A is due the 15th day of the 3rd month after the end of the tax year.
- o Estimated Tax Form 1120W is due the 15th day of the 4th, 6th, and 9th months of the tax year.

S Corporation

- o S Corporation Income Tax, Form 1120S, and individual S Corporation shareholder Income Tax Form 1040, are due the 15th day of the 4th month after the end of the tax year.
- o Estimated Tax of individual shareholder, Form 1040 ES, is due the 15th, day of the 4th, 6th, and 9th months of the tax year and the 15th day of the 1st month after the end of the tax year.

Note: A Limited Liability Company is treated as a Partnership for tax purposes

Source: Keeping the Books—by Linda Pinson and Jerry Jinnett, Upstart Publishing