

First Quarter

January 10

Employees who work for tips and received \$20 or more in tips during December must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

January 17

Make a payment of your estimated tax for the last quarter of 2011 if you did not pay enough income tax through withholding (see page 306). Use Form 1040-ES. You don't have to make this payment if you file your 2011 tax return (Form 1040) and pay any tax due by January 31, 2012.

Farmers and fisherman must pay estimated tax for 2011 using Form 1040-ES. If you don't pay your estimated tax by this date, you must file your 2011 return and pay any tax due by February 28, 2012 to avoid an estimated tax penalty.

January 31

File your income tax return (Form 1040) for 2011 if you didn't pay your last installment of estimated tax by January 17. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment.

All employers: Give copies B, C, and 2 of Form W-2 for 2011 to each employee, including household employees.

All businesses: Give annual information statements to recipients of payments you made during 2011, on the appropriate version of Form 1099 or other information return. Payments that must be included are:

- compensation for independent contractors
- dividends and other corporate distributions
- interest
- amounts paid in real estate transactions
- rent
- royalties
- amounts paid in broker and barter exchange transactions
- payments of Indian gaming profits to tribal members
- payments to attorneys
- profit-sharing distributions
- retirement plan distributions
- original issue discount
- prizes and awards
- medical and health care payments
- debt cancellation
- cash payments over \$10,000

February 10

Employees who work for tips and received \$20 or more in tips during January must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

February 28

Businesses must file information returns (Form 1099) with the IRS for certain payments you made during 2011, as described under January 31. Use a separate Form 1096 to summarize and transmit the forms for each type of payment.

If you file Forms 1098, 1099 or W-2G electronically (not by magnetic media), your due date for filing them will be extended to April 2, 2012.

Employers must file copy A of all W-2 forms and one W-3 transmittal form with the Social Security Administration. If you file electronically, your due date is extended to April 2.

Farmers and fishermen must file their 2011 income tax return (Form 1040) to avoid an underpayment penalty if they owe estimated tax. However, they have until April 15 to file if they paid their 2011 estimated tax by January 17, 2012.

March 12

Employees who work for tips and received \$20 or more in tips during February must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

April 2

If you file Forms 1098, 1099, W-2 or W-2G electronically, this is the due date for filing them with the IRS. The due date for giving the payment recipient a copy of the form was January 31.

Second Quarter

April 10

Employees who work for tips and received \$20 or more in tips during March must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

April 17

File an income tax return for 2011 (Form 1040EZ, 1040A, or 1040) and pay any tax due. If you want an automatic six-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. Then file your tax form by October 15, 2012.

If you paid cash wages of \$1,700 or more in 2010 to a household worker, file Schedule H (Form 1040) with your income tax return and report any employment taxes. Report any federal unemployment FUTA tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2011 or 2012 to household employees. Also report any income tax you withheld for your household employees.

Pay the first quarterly installment of 2012 estimated tax, using Form 1040-ES or one of the electronic payment options.

May 10

Employees who work for tips and received \$20 or more in tips during April must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

June 10

Employees who work for tips and received \$20 or more in tips during May must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

June 15

Make your second quarterly installment of 2012 estimated income tax, using Form 1040-ES or one of the electronic payment options.

If you are a U.S. citizen or resident alien living, working, or on military duty outside the U.S. or Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. If you need more time, file for a four-month extension using Form 4868.

Third Quarter

July 10

Employees who work for tips and received \$20 or more in tips during June must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

August 10

Employees who work for tips and received \$20 or more in tips during July must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

September 10

Employees who work for tips and received \$20 or more in tips during August must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

September 17

Pay your third quarterly installment of 2012 estimated tax, using Form 1040-ES or one of the electronic payment options.

Fourth Quarter

October 10

Employees who work for tips and received \$20 or more in tips during September must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

October 15

File a 2011 income tax return and pay any tax, interest and penalties due if you were given an automatic six-month extension (or four-month extension for U.S. citizens or resident aliens living, working or on active military duty outside the United States).

November 12

Employees who work for tips and received \$20 or more in tips during October must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

December 10

Employees who work for tips and received \$20 or more in tips during November must report them to their employers. Form 4070, Employee's Report of Tips to Employer, can be used.

Fiscal Year Taxpayers

If you are using a fiscal year as your tax accounting period, Form 1040 is due on the 15th day of the fourth month after the end of your tax year. Estimated tax payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the first month after the end of your tax year.

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