

April 2015

- April 10** **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 15** **Individuals** - File an income tax return for 2014 (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 15.
- Household Employers** - If you paid cash wages of \$1,900 or more in 2014 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 2013 or 2014 to household employees.
- Individuals** - If you are not paying your 2015 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2015 estimated tax. Use Form 1040-ES.
- Partnerships** - File a 2014 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.
- Electing Large Partnerships** - File a 2014 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 15. See March 16 for the due date for furnishing the Schedules K-1 to the partners.
- Corporations** - Deposit the first installment of estimated income tax for 2015. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.
- April 30** **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the first

quarter of 2015. Deposit any undeposited 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 11 to file the return.

May 2015

May 11 **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.

May 15 **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 2015

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 15. 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 15.

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 2015 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 2015.

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

July 2015

- July 10** **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.
- July 31** **Employers** - Social Security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2015. Deposit any undeposited 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 2014. 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 undeposited tax if your tax liability is \$2,500 or more for 2015 but less than \$2,500 for the second quarter.

August 2015

- August 10** **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 2015. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.
- August 17** **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 2015

September 10 **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 2015 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 2015.

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 2014 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 16.

S Corporations - File a 2014 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 16. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

Partnerships - File a 2014 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension. Otherwise see April 15. 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 2015. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

October 2015

October 13 **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 15 **Individuals** - If you have an automatic 6-month extension to file your income tax return for 2014, 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 2014 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See March 16 for the due date for furnishing or substituting the Schedules K-1 to the partners.

November 2015

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 2015. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.

November 16 **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 2015

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.

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