

Tax Calendar

January - March 2010

January

1/15/10

Individuals: Pay last installment of 2009 estimated tax with Form 1040-ES. Or file 2009 income-tax return and make full payment of any balance due by February 1, 2010.

February

02/01/10

Employers: Distribute copies of Form W-2 for 2009 to employees.

02/01/10

Businesses: Distribute Forms 1099 (or other information statements) to recipients of certain payments made in 2009. See us for more details

02/01/10

Employers: File Form 941, Employer's Quarterly Federal Tax Return; quarterly deposit due.

02/01/10

Employers: File Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for 2009.

March

03/01/10

Businesses: File 2009 Forms 1099 with the IRS. Electronic filers have until March 31 to file.

03/01/10

Employers: Paper filers must file 2009 Forms W-2 (together with transmittal Form W-3) with the Social Security Administration. Electronic filers have until March 31 to file.

03/15/10

Corporations: Calendar-year corporations file 2009 tax return (Form 1120 or 1120-A) and pay any tax due. S corporations file Form 1120S. For an automatic filing extension, file Form 7004 and deposit the estimated tax due.