

JANUARY

1/17/2012

Individuals & Trusts: Fourth installment of 2011 estimated taxes due. File Form 1040-ES or 1041-ES for Federal and MI-1040ES or MI-1041ES for Michigan.

APRIL

4/2/2012

Individuals: Last day for individuals who reached age 70 1/2 in 2011 to take 2011 required minimum distributions (RMD) from tax-favored retirement plans and avoid penalty.

4/17/2012

Individuals: Tax year 2011 income tax return due. File an automatic six-month extension using Form 4868, if necessary. All tax due must be paid by this date to avoid penalties and interest.

4/17/2012

Trusts: Tax year 2011 income tax returns due. File Form 7004 for an automatic five-month extension, if necessary. All tax due must be paid by this date to avoid penalties and interest.

4/17/2012

Individuals & Trusts: First installment of 2012 estimated tax due. File Form 1040-ES or 1041-ES for Federal and MI-1040ES or MI-1041ES for Michigan.

4/17/2012

Individuals: Final day to make 2011 contributions to a traditional or Roth IRA.

4/17/2012

Individuals: Final day to make 2011 contributions to a SEP, unless income tax return extension is filed.

4/17/2012

Individuals: Tax year 2011 gift tax return due. File Form 8892 for an automatic six-month extension, if Form 4868, noted above, has not been filed.

JUNE

6/15/2012

Individuals & Trusts: Second installment of 2012 estimated tax due. File Form 1040-ES or 1041-ES for Federal and MI-1040ES or MI-1041ES for Michigan.

JULY

7/2/2012

Individuals: Federal FBAR filing due for taxpayers who own or have authority over a foreign financial account. File Form TDF 90-22.1.

SEPTEMBER

9/17/2012

Individuals & Trusts: Third installment of 2012 estimated tax due. File Form 1040-ES or 1041-ES for Federal and MI-1040ES or MI-1041ES for Michigan.

9/17/2012

Trusts: 2011 Form 1041 tax returns due if an automatic five-month extension was obtained

OCTOBER

10/15/2012

Individuals: Tax year 2011 federal income tax returns due if an automatic six-month filing extension was obtained.

10/15/2012

Individuals: Tax year 2011 gift tax returns due if an automatic six-month filing extension was obtained.

10/15/2012

Individuals: Make contributions for 2011 SEP if automatic six-month filing extension was obtained.

DECEMBER

12/31/2012

Individuals: Last day to take 2012 required minimum distributions (RMD) from tax-favored retirement plans and avoid penalty. The due date is extended to April 1, 2013 if an individual reached age 70 1/2 in 2012.