

2016 Reporting Calendar - Filing Deadlines

	Individual	Corporations and S Corporations	IRS Links to Forms and Instructions
JANUARY	<p>Form 1040-ES Estimated Taxes <u>Form 1040-ES - Installment 1 (2015)</u> 1/15/16 Estimated tax payments for 1099/ Self Employed individuals due on the 15th day of the 4th, 6th and 9th months of tax year and on the 15th day of the 1st month after tax year ends</p> <p>ACA Open Enrollment 11/1/15 through 1/31/16</p>	<p>Form-1120W Estimated Taxes Form 1040-ES <u>Form-1120W/ 1040-ES - Installment 1</u> 1/15/17 Estimated tax payments are due on the 15th day of the 4th, 6th and 9th months of tax year and on the 15th day of the 1st month after tax year ends</p>	<p>https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Estimated-Taxes</p> <p>https://www.irs.gov/uac/About-Form-1120W</p>
FEBRUARY		<p>Form 1095-B Due to employees by February 1, 2016 2/1/16</p> <p>Form 1095-C</p> <p>Form 1094-B Due to employees by February 29, 2016 2/29/16</p> <p>Form 1095-B</p> <p>Form 1094-C</p> <p>Form 1095-C</p> <p><i>If you file electronically, these forms are due March 31, 2016</i></p>	<p>https://www.irs.gov/uac/About-Form-1095-B</p> <p>https://www.irs.gov/uac/About-Form-1095-C</p> <p>https://www.irs.gov/uac/About-Form-1094-B</p> <p>https://www.irs.gov/uac/About-Form-1095-B</p> <p>https://www.irs.gov/uac/About-Form-1094-C</p> <p>https://www.irs.gov/uac/About-Form-1095-C</p>
MARCH		<p>Form 1120 3/15/16</p> <p>Form 1120S S corporations must provide a Schedule K-1 to each shareholder (Form 1120S) or substitute Schedule K-1 3/15/16</p> <p>Form 7004 Can't make the deadline, file an extension</p> <p>Electronic Forms 1094 and 1095s 3/31/16</p>	<p>https://www.irs.gov/uac/About-Form-1120</p> <p>https://www.irs.gov/uac/About-Form-1120S</p> <p>Returns">https://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/e-filing-Form-7004-Application-for-Automatic-Extension-to-File-Certain-Business-Income-Tax-Information-and-Other>Returns</p>
APRIL	<p><u>Form 1040-ES - Installment 1 (2016)</u> 4/15/16</p> <p>Form 1040 due on April 18th (April 19 for taxpayers in Maine and Massachusetts)Emancipation Day will be celebrated on April 15th as a federal holiday and the IRS will be closed for business. 4/15/16</p> <p>Form 4868 File extension of time for Form 1040</p> <p>State Income Tax</p> <p>States not listed below 4/18/16</p> <p>Hawaii 4/20/16</p> <p>Delaware 4/30/16</p> <p>Iowa 4/30/16</p> <p>Virginia 5/1/16</p> <p>Louisiana 5/15/16</p> <p>No income tax states - AK, FL, NV, SD, TX, WA, and WY NEVER DUE</p>	<p>Form 1040-ES <u>Form 1040-ES - Installment 1 (2016)</u> 4/15/16</p> <p>Form-1120W <u>Form 1120W - Installment 1 (2016)</u></p>	<p>https://www.irs.gov/uac/About-Form-1040</p> <p>https://www.irs.gov/uac/About-Form-4868</p>
MAY		<p>Form 1040-ES <u>Form 1040-ES - Installment 2 (2016)</u> 5/15/16</p> <p>Form-1120W <u>Form 1120W - Installment 2 (2016)</u></p>	
SEPTEMBER	<p>Form 1040-ES <u>Form 1040-ES - Installment 3 (2016)</u> 9/15/16</p>	<p>Form 1040-ES <u>Form 1040-ES - Installment 3 (2016)</u> 9/15/16</p> <p>Form-1120W <u>Form 1120W - Installment 3 (2016)</u></p>	
Jan-17	<p>Form 1040-ES <u>Form 1040-ES - Installment 4 (2016)</u> 1/15/17</p>	<p>Form 1040-ES <u>Form 1040-ES - Installment 4 (2016)</u> 1/15/17</p> <p>Form-1120W <u>Form 1120W - Installment 4 (2016)</u></p>	
Special Dates	<p>ACA Open Enrollment November 1, 2016 through January 31, 2017</p>	<p>Special Dates <u>Election by a Small Business Corporation - Form 2553</u> A corporation or other entity eligible to be treated as a corporation file this form to make an election under section 1362(a) to be an S corporation. 2 mos. 15</p>	<p>https://www.irs.gov/uac/Form-2553-Election-by-a-Small-Business-Corporation</p> <p>The fax number for filing Form 2553 with the IRS center in Cincinnati has changed. The new number is 855-270-4081</p>