



THE AFS TAX & PLANNING GROUP

Tax Calendar

JANUARY	
10th	Report tip income for December, if \$20 or more, to your employer (use Form 4070).
15th	Pay fourth quarter estimated tax payment for preceding year. If you miss this deadline, you may avoid a penalty by filing your final return for 2005 and paying the balance of your 2005 tax by January 31, 2006 (March 1, 2006 for farmers and fishermen).
31st	If you have employees (including household employees), provide them with Form W-2. If you are an employee, you should be receiving these forms. If you do not have yours by mid-February, contact your employer.
31st	Provide recipients with their copy of Form 1099 if you have paid interest, dividends or reportable miscellaneous income. If you are a recipient, you should be receiving these forms. If you do not have yours by mid-February contact the payer.
31st	If you did not pay owed estimated tax on January 15, file your personal income tax return and pay tax due to avoid penalties for underpaying estimated taxes.
31st	If you're an employer, report income tax withholding and FICA taxes for the last quarter of 2005 (use Form 941) and file annual return of federal unemployment taxes (use Form 940 or 940-EZ). If taxes are fully deposited on time, filings can be deferred to February 10.
FEBRUARY	
10th	Report tip income for January, if \$20 or more, to your employer (use Form 4070).
10th	File deferred Forms 940, 941 (See January 31)
15th	File Form W-4 to claim exemption from withholding.
28th	File any required Forms 1099 for interest, dividends and miscellaneous payments described under January 31 (electronic filers can defer filing W-2s to March 31).
28th	If you are an employer, file Forms W-2 (copies A) and transmittal Form W-3 with the Social Security Administration (electronic filers can defer filing to March 31).

MARCH	
1st	File your personal income tax return to avoid penalties for underpaying estimated taxes (if you are a farmer or fisherman).
10th	Report tip income for February, if \$20 or more, to your employer (use Form 4070).
15th	File calendar year corporate returns (use Form 1120, 1120-A or 1120S) or file for an automatic six-month extension (use Form 7004).
31st	Electronic filers file Forms W-2 and 1099.
APRIL	
10th	Report tip income for March, if \$20 or more, to your employer (use Form 4070).
15th	File your personal tax return (Form 1040, Form 1040A or 1040EZ) or file for an automatic six-month extension (use Form 4868).
15th	Household employers who paid wages of \$1,500 or more in 2005 file Schedule H (Form 1040).
15th	File income tax returns for calendar-year partnerships (use Form 1065) or request an automatic six-month extension (use Form 7004).
15th	File income tax returns for calendar year trusts and estates (use Form 1041) or file for an automatic six-month extension (use Form 7004).
15th	Pay the first estimated tax payment for individuals (use Form 1040-ES).
15th	Deposit the first estimated tax payment for calendar year corporations.
30th	If you're an employer, report income tax withholding and FICA taxes for the first quarter of 2006 (use Form 941). If taxes are fully deposited on time, filing Form 941 can be deferred to May 10.
MAY	
10th	Report tip income for April, if \$20 or more, to your employer (use Form 4070).
10th	File deferred Form 941 (see April 30)
15th	Due date for information returns of calendar year exempt organizations (Forms 990, 990-EZ, 990-PF and 990-T).
JUNE	
10th	Report tip income for May, if \$20 or more, to your employer (use Form 4070).
15th	File your individual tax return if you were living outside of the United States, or file for a four-month extension (use Form 4868).
15th	Pay the second estimated tax payment for individuals (use Form 1040-ES).
15th	Deposit the second estimated tax payment for calendar year corporations.

JULY	
10th	Report tip income for June, if \$20 or more, to your employer (use Form 4070).
31st	File 2005 information returns of calendar-year retirement plans such as Keogh plans (Form 5500, 5500EZ).
31st	If you're an employer, report income tax withholding and FICA taxes for the second quarter of 2006 (use Form 941). If taxes are fully deposited on time, filing Form 941 can be deferred to August 10.
AUGUST	
10th	Report tip income for July, if \$20 or more, to your employer (use Form 4070). File deferred Form 941 (see July 31).
SEPTEMBER	
10th	Report tip income for August, if \$20 or more, to your employer (use Form 4070).
15th	Pay the third estimated tax payment for individuals (use Form 1040-ES).
15th	Deposit the third estimated tax payment for calendar year corporations.
15th	File extended calendar-year corporation returns (use Form 1120, 1120-A or 1120S).
OCTOBER	
10th	Report tip income for September, if \$20 or more, to your employer (use Form 4070).
15th	File extended individual tax return (use Form 1040).
15th	File extended calendar-year partnership return (use Form 1065) or extended trust or estate income tax return (use Form 1041).
31st	If you're an employer, report income tax withholding and FICA taxes for the third quarter of 2006 (use Form 941). If taxes are fully deposited on time, filing Form 941 can be deferred to November 10.
NOVEMBER	
10th	Report tip income for October, if \$20 or more, to your employer (use Form 4070).
10th	File deferred Form 941 (see October 31)
DECEMBER	
10th	Report tip income for November, if \$20 or more, to your employer (use Form 4070).
15th	Pay the fourth estimated tax payment (for calendar-year corporations).