

## IRS Timeline

- January 17, 2012 - Final installment of your 2011 estimated tax. Use Form 1040-ES
- January 31, 2012 - Furnish forms 1098, 1099, W-2 to recipients for payments made in 2011  
File forms 940, 941, 943, 944 and/or 945 in you did not deposit all taxes when due
- February 15, 2012 –File a new Form W-4 if you claimed exemptions from income tax withholding in 2011
- February 28, 2012 -File information returns, including 1098, 1099, W-2G, W-3 with copy A and all Forms W-2 issued for 2011.
- March 15, 2012 - **Corporations:** File form 1120 for 2011 calendar year and pay any tax due.  
**S Corporations:** File form 1120S for 2011 calendar year and pay any tax due. Furnish a Copy of Sch. K-1 to each shareholder.  
**Electing large Partnerships:** Furnish Sch. K1 (form 1065 –B) to each partner.
- March 31, 2012 – Electronically file forma W-2, W-2G, 1098, 1099 and 8027.
- April 15, 2012 - The IRS has approved Tuesday, April 17 as the deadline for filing of 2011 returns.
- April 18, 2012 - **Individuals:** File 2010 Form 1040, 1040A, or 1040EZ. For automatic 6-month extension file Form 4868 and deposit estimated payment.  
Pay the first installment of 2012 estimated tax.  
**Partnerships:** File 2010 Form 1065 and furnish a copy of Sch. K-1 to each partner.  
**Electing Large Partnerships:** File 2010 Form 1065 calendar year return.  
**Corporations:** Deposit first installment of your estimated tax for 2012.
- June 15, 2012 - Pay the second installment of estimated tax for 2012
- Sept. 17, 2012 - Pay the third installment of the estimated tax for 2012  
Partnerships and Corporate now due for 2012
- Oct. 15, 2012 - First extension all 1040's are now due.
- January 15, 2013 - Final installment of your 2012 estimated tax. Use Form 1040-ES