

Serbinski Accounting Firms, P.C.

Certified Public Accountants & International Tax Consultants

In Chicago:

8770 West Bryn Mawr, 13 th Floor
Chicago, IL 60631
(773) 867-2914
(773) 442-0853 Fax

Web: <http://www.serbinski.com>

E-mail: mtscpa@serbinski.com

Toll Free: 1-888-US TAXES [878-2937]

In Toronto:

183 Sheppard Avenue West
Toronto, ON M2N 1M9
(416) 733-2800
(416) 352-6004 Fax

Tax Calendar – Individual 2012

Prepared for: Serbinski Accounting Firms PC

January 2012

Date	Jurisdiction	Tax Type	Instructions
1/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
1/17/2012	Fed	Individual Income	Final installment of prior year estimated tax by individuals, unless income tax return is filed and tax paid in full by last day of first month of next succeeding year.
1/31/2012	Fed	Individual Income	Trustees of Educational IRA accounts must furnish taxpayer with annual statement (Form 5498) regarding fair market value. Trustees must also provide IRA, SEP, SIMPLE, and Roth participants with fair market value information

February 2012

Date	Jurisdiction	Tax Type	Instructions
2/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
2/28/2012	Fed	Individual Income	Payers must file copy "A" of all Forms W-2G (together with transmittal Form 1096 for paper filings or Form 4804 for magnetic media filings) with the IRS to report on certain gambling winnings during previous year

March 2012

Date	Jurisdiction	Tax Type	Instructions
3/1/2012	Fed	Individual Income	Last day for calendar-year farmers and fishermen who owed, but did not pay, estimated tax by 15th day of 1st month of next year to file prior year income tax return (Form 1040) to avoid the underpayment penalty
3/12/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070

April 2012

Date	Jurisdiction	Tax Type	Instructions
4/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
4/17/2012	Fed	Individual Income	Last-day for individuals to file prior year income tax

			return (Form 1040, Form 1040A, or Form 1040EZ). File Form 4868 to obtain automatic six month extension.
4/17/2012	Fed	Individual Income	First installment of current year estimated tax by individuals, other than farmers or fisherman due (Form 1040-ES)
May 2012			
Date	Jurisdiction	Tax Type	Instructions
5/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
June 2012			
Date	Jurisdiction	Tax Type	Instructions
6/11/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
6/15/2012	Fed	Individual Income	Last-day for calendar-year U.S. citizens and resident aliens living and working (or on military duty) outside the U.S. and Puerto Rico to file income tax return (Form 1040) and pay any owed tax, interest, and penalties. Combat zone participant may get further filing extension
6/15/2012	Fed	Individual Income	Second installment of current year estimated tax by individuals, other than farmers or fisherman due (Form 1040-ES)
July 2012			
Date	Jurisdiction	Tax Type	Instructions
7/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
August 2012			
Date	Jurisdiction	Tax Type	Instructions
8/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
September 2012			
Date	Jurisdiction	Tax Type	Instructions
9/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
9/17/2012	Fed	Individual Income	Third installment of current year estimated tax by individuals (Form 1040-ES)
October 2012			
Date	Jurisdiction	Tax Type	Instructions
10/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
10/15/2012	Fed	Individual Income	Last day for individuals who received an automatic six month filing extension to file previous year income tax return (Form 1040 series) as well as to pay any tax that is due
November 2012			

Date	Jurisdiction	Tax Type	Instructions
11/13/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070
December 2012			
Date	Jurisdiction	Tax Type	Instructions
12/10/2012	Fed	Individual Income	Employees who received \$20 or more in tips during previous month, report them to the employer using Form 4070