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Tax Calendar – Corporation – Year Ending in December

Prepared for: Serbinski Accounting Firms PC			
January 2012			
Date	Jurisdiction	Tax Type	Instructions
1/31/2012	Fed	Corporate Income/Franchise	Provide Form 1098 to each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in prior year. Lenders provide Form 1098-E if \$600 or more of student loan interest was received. Certain educational institutions provide Form 1098-T if tuition was received or reimbursed
1/31/2012	Fed	Corporate Income/Franchise	Provide statements for prior year to recipients of dividends and certain distributions, interest, patronage dividends, original issue discount, proceeds from the broker, barter exchange and real estate transactions, certain government payments, long-term care and accelerated death benefits, distributions from medical savings accounts, and miscellaneous income. (Form 1099 series)
1/31/2012	Fed	Corporate Income/Franchise	Provide statement (no official form) to each payer in a transaction involving more than \$10,000 cash during prior year. (Form 8300 must have been filed with the IRS by the 15th day after the transaction.)
February 2012			
Date	Jurisdiction	Tax Type	Instructions
2/28/2012	Fed	Corporate Income/Franchise	File Form 1098 with the IRS for each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in previous year
2/28/2012	Fed	Corporate Income/Franchise	Deadline for paper filing for prior year Forms 1099 with the IRS to report payments of dividends and certain distributions, interest, original issue discount, amounts paid in broker and barter exchange, amounts in real estate transactions, rent, royalties
March 2012			
Date	Jurisdiction	Tax Type	Instructions
3/15/2012	Fed	Corporate Income/Franchise	Last day for a calendar year corporation to elect S corporation status beginning with current tax year (file Form 2553)
3/15/2012	Fed	Corporate Income/Franchise	Last day for calendar-year domestic corporations or foreign corporations with offices in the U.S. to file prior year income tax return (Form 1120 series). File Form 7004, together with payment, to obtain an automatic 6-month extension of time to file

April 2012

Date	Jurisdiction	Tax Type	Instructions
4/2/2012	Fed	Corporate Income/Franchise	Deadline for electronic filing of Forms 1098, 1099, and W-2G with the IRS, if filing electronically (not by magnetic media)
4/17/2012	Fed	Corporate Income/Franchise	First installment of current year estimated income tax from calendar-year corporations (Form 1120-W)

May 2012

Date	Jurisdiction	Tax Type	Instructions
No due dates match the entered criteria			

June 2012

Date	Jurisdiction	Tax Type	Instructions
6/15/2012	Fed	Corporate Income/Franchise	Second installment of current year estimated income tax due from calendar-year corporations (Form 1120-W)

July 2012

Date	Jurisdiction	Tax Type	Instructions
No due dates match the entered criteria			

August 2012

Date	Jurisdiction	Tax Type	Instructions
No due dates match the entered criteria			

September 2012

Date	Jurisdiction	Tax Type	Instructions
9/17/2012	Fed	Corporate Income/Franchise	Deposit the third installment of current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)
9/17/2012	Fed	Corporate Income/Franchise	Last day of filing for previous year income tax return (Form 1120 series) by calendar-year corporations that obtained an automatic six-month filing extension

October 2012

Date	Jurisdiction	Tax Type	Instructions
No due dates match the entered criteria			

November 2012

Date	Jurisdiction	Tax Type	Instructions
No due dates match the entered criteria			

December 2012

Date	Jurisdiction	Tax Type	Instructions
12/17/2012	Fed	Corporate Income/Franchise	Fourth installment of the current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)