

Tax Calendar

August - September 2010

August

08/02/10

Employee Benefit Plan Sponsors: File 2009 Form 5500 Annual Return/Report of Employee Benefit Plan or Form 5500-SF (Short Form) if eligible. If your plan is not a calendar-year plan, file the form by the end of the seventh month after the plan year ends. Plans with "one participant" file Form 5500-EZ or Form 5500-SF if eligible.

08/02/10

Employers: File Form 941, Employer's Quarterly Federal Tax Return; quarterly deposit due.

08/10/10

Employers: Extended due date for Form 941, if timely deposits were made.

September

09/15/10

Individuals: Third installment of 2010 estimated tax due; file Form 1040-ES.

09/15/10

Partnerships: Last day for filing 2009 return (Form 1065) by a calendar-year partnership that obtained a five-month extension.

09/15/10

Corporations: Last day for filing 2009 income-tax return (Form 1120, 1120-A, 1120S) by a calendar-year corporation that obtained an automatic six-month filing extension.

09/15/10

Corporations: Due date for depositing the third installment of estimated income tax for 2010 for calendar-year corporations