

January 2010						
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- January 1 — Everyone**
 Federal Holiday (New Year's Day)
- January 11 — Employees who work for tips**
 If you received \$20 or more in tips during December, report them to your employer
- January 15 — Individuals**
 Pay your estimated tax for 2009 using Form 1040-ES
- January 15 — Farmers & Fishermen**
 Pay your estimated tax for 2009 using Form 1040-ES
- January 18 — Everyone**
 Federal Holiday (Birthday of Martin Luther King, Jr.)

February 2010						
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- February 1 — All Businesses**
 Give annual information statements to recipients of certain payments you made during 2009
- February 1 — Individuals**
 If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return (Form 1040) for 2009 by February 1.
- February 10 — Employees who work for tips**
 If you received \$20 or more in tips during January, report them to your employer
- February 15 — Everyone**
 Federal Holiday (Washington's Birthday)
- February 16 — Individuals**
 If you claimed exemption from income tax withholding last year, you must file a new Form W-4 by this date to continue your exemption for another year
- February 16 — All Businesses**
 Give annual information statements to recipients of certain payments you made during 2009

March 2010

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- March 1 — All Businesses**
 File information returns (Form 1099) for certain payments you made during 2009
- March 1 — Farmers & Fishermen**
 File your 2009 income tax return (Form 1040) and pay any tax due
- March 10 — Employees who work for tips**
 If you received \$20 or more in tips during February, report them to your employer
- March 15 — Corporations**
 File a 2009 calendar year income tax return (Form 1120) and pay any tax due
- March 15 — S Corporations**
 File a 2009 calendar year income tax return (Form 1120S) and pay any tax due
- March 15 — S Corporations**
 S Corporation Election: File Form 2553, Election by a Small Business Corporation, to elect to be treated as an S corporation beginning with calendar year 2010
- March 15 — Partnerships**
 Electing Large Partnerships: Provide each partner with a copy of Schedule K-1 (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership, or a substitute Schedule K-1
- March 31 — All Businesses**
 File Forms 1098, 1099, & W-2G with the IRS. This due date applies only if you filed electronically (not by magnetic media)

April 2010						
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- April 12 — Employees who work for tips**
 If you received \$20 or more in tips during March, report them to your employer
- April 15 — Individuals**
 File a 2009 income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due
- April 15 — Individuals**
 File Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- April 15 — Individuals**
 First payment due for those paying 2010 estimated tax in installments (Use Form 1040-ES)
- April 15 — Household Employers**
 If you paid cash wages of \$1,600 or more in 2009 to a household employee, you must file Schedule H
- April 15 — Corporations**
 Deposit the first installment of estimated income tax for 2010
- April 15 — Partnerships**
 File a 2009 calendar year return (Form 1065)
- April 15 — Partnerships**
 Electing large partnerships: File a 2009 calendar year return (Form 1065-B)
- April 16 — Everyone**
 Federal Holiday (District of Columbia Emancipation Day)

May 2010						
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- May 10 — Employees who work for tips**
 If you received \$20 or more in tips during April, report them to your employer
- May 31 — Everyone**
 Federal Holiday (Memorial Day)

June 2010						
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- June 10 — Employees who work for tips**
 If you received \$20 or more in tips during May, report them to your employer
- June 15 — Individuals**
 Second payment due for those paying 2010 estimated tax in installments (Use Form 1040-ES)
- June 15 — Individuals**
 If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due
- June 15 — Individuals**
 If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, and want additional time to file your return, file Form 4868 to obtain 4 additional months to file
- June 15 — Corporations**
 Deposit the second installment of estimated income tax for 2010

July 2010						
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- July 5 — Everyone**
 Federal Holiday (Independence Day)
- July 12 — Employees who work for tips**
 If you received \$20 or more in tips during June, report them to your employer

August 2010						
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- **August 10 — Employees who work for tips**

If you received \$20 or more in tips during July, report them to your employer

September 2010						
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- September 6 — Everyone**
 Federal Holiday (Labor Day)
- September 10 — Employees who work for tips**
 If you received \$20 or more in tips during August, report them to your employer
- September 15 — Individuals**
 Third payment due for those paying 2010 estimated tax in installments (Use Form 1040-ES)
- September 15 — Corporations**
 File a 2009 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due
- September 15 — Corporations**
 Deposit the third installment of estimated income tax for 2010
- September 15 — S Corporations**
 File a 2009 calendar year income tax return (Form 1120S) and pay any tax due (applies only to automatic 6-month extension)
- September 15 — Partnerships**
 File a 2009 calendar year return (Form 1065) (applies only given an additional 5-month extension)

October 2010

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- October 11 — Everyone**
 Federal Holiday (Columbus Day)
- October 12 — Employees who work for tips**
 If you received \$20 or more in tips during September, report them to your employer
- October 15 — Individuals**
 If you have an automatic 6-month extension, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due
- October 15 — Partnerships**
 Electing large partnerships: File a 2009 calendar year return (Form 1065-B). Applies only if you were given an additional 6-month extension

November 2010						
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- November 10 — Employees who work for tips**
 If you received \$20 or more in tips during October, report them to your employer
- November 11 — Everyone**
 Federal Holiday (Veterans' Day)
- November 25 — Everyone**
 Federal Holiday (Thanksgiving Day)

December 2010						
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- December 10 — Employees who work for tips**
 If you received \$20 or more in tips during November, report them to your employer
- December 15 — Corporations**
 Deposit the fourth installment of estimated income tax for 2010
- December 24 — Everyone**
 Federal Holiday (Christmas Day)