

The following is a compilation of various deadlines for filing returns with the IRS and making various payments for the year 2014.

January 15, 2014

Deadline to pay your fourth quarter estimated tax payment for the year 2013. However, you can skip this estimated payment without penalty if you file your return and pay your balance in full by January 31, 2014.

January 31, 2014

The IRS expects to start processing 2013 individual tax returns (IR-2013-100).

January 31, 2014

Deadline for employers to mail out Form W-2 to employees and for businesses to furnish Form 1099 statements reporting, among other things, non-employee compensation, bank interest, dividends, and distributions from a retirement plan.

Deadline for self-employed individuals to file and to pay their tax and avoid an penalty for not making your 4th quarter estimated tax payment.

February 18, 2014

Deadline for employees who claim exemption from withholding to file a new Form W-4 with their employers.

Deadline for financial institutions to mail out Form 1099-B, relating to sales of stock, bonds or mutual funds through a brokerage account, and Form 1099-S, relating to real estate transactions.

February 28, 2014

Deadline for businesses to mail Forms 1099 and 1096 with the IRS if filing on paper. If filing these forms electronically, the deadline is April 1. For more details, see the [General Instructions for Certain Information Returns](#).

March 3, 2014

Deadline for **farmers and fishermen** who have a balance due on their taxes to file their individual tax return and pay the balance due without incurring any late payment penalties. For more details, see the [Farmer's Tax Guide](#) (Publication 225, especially [chapter 15](#)).

March 17, 2014

Deadline for **corporate tax returns** (Forms 1120, 1120A, and 1120S) for the year 2013, or to request automatic 6-month extension of time to file Form 7004 for corporations who use the calendar year as their tax year. (The normal deadline for corporate returns is March 15th, but this falls on a Saturday, so the deadline is pushed to the next business day, which is Monday, March 17th.)

Final deadline to file an amended corporate tax return (Form 1120X) for tax year 2010 and still claim a tax refund. (Refunds expire three years from the original due date of the return.)

April 15, 2014

Deadline to file **individual tax returns** (Form 1040, 1040A, or 1040EZ) for the year 2013 or to request an automatic extension (Form 4868). An extension provides an extra six months to file your return. Payment of the tax is still due by April 15th. You can submit payment for tax along with the extension form.

Last day to make a contribution to traditional IRA, Roth IRA, Health Savings Account, SEP-IRA or solo 401(k) for the 2013 tax year. (However, if you get an extension, you will have until October 15th to fund a SEP-IRA or solo 401(k).)

1st quarter estimated tax payments due for the 2014 tax year.

Final deadline to file an original tax return (Form 1040) for tax year **2010** and still claim a tax refund, as refunds expire three years from the original due date of the tax return.

Final deadline to file amended tax return (Form 1040X) for tax year **2010** and still claim a tax refund. (Be sure to mail the amended return well before April 15th to make sure your tax refund will be processed in a timely manner. And be sure to obtain proof of mailing, such as a certified mail receipt.)

Deadline to file **estate income tax or trust income tax returns** () or to request an automatic 5-month extension of time to file (Form 7004).

Deadline to file **partnership tax returns** (Form 1065<) or to request an automatic 5-month extension of time to file (Form 7004).

Final deadline for estates, trusts, or partnerships to file an amended tax return and still claim a tax refund for the year **2010**, as refunds expire three years from the original due date of the tax return.

May 15, 2014

Deadline for **non-profit organizations** to file information returns (Form 990) for the year 2013, or request an extension (Form 8868).

June 2, 2014

Deadline for financial institutions to send out Form 5498 to report balances in an individual retirement account for the year 2013.

June 16, 2014

2nd quarter estimated tax payments due for the 2014 tax year. (The normal deadline is June 15th, which falls on a Sunday, so the deadline is pushed to the next business day.)

Deadline for **US citizens living abroad** to file individual tax returns and to pay any tax due. You can request an additional 4-month extension (Form 4868). (You can request an automatic extension by April 15th instead if you want to.) Two tax breaks important for Americans working abroad are the Foreign Earned Income Exclusion and the Foreign Tax Credit.

June 30, 2014

Deadline to file **Foreign Bank Account Report** for the year 2013. This report is required if you have over \$10,000 (in aggregate) held in foreign bank accounts. Foreign Bank Account Reports have a new form number (FinCEN Form 114) and must be filed electronically. Extensions of time to file are not available.

September 15, 2014

3rd quarter estimated tax payments due for the 2014 tax year.

Final deadline to file **corporate tax returns** for the year 2013 if an extension was requested. (Forms 1120, 1120A, 1120S).

Final deadline to file **trust income tax returns** (Form 1041) for the year 2013 if an extension was requested.

Final deadline to file **partnership tax returns** (Form 1065) for the year 2013 if an extension was requested.

October 1, 2014

Final deadline for self-employed persons or small employers to establish a SIMPLE-IRA for the year 2014.

October 15, 2014

Final deadline to file **individual tax returns** (with extension). (Forms 1040, 1040A, 1040EZ.)

Last day the IRS will accept an electronically filed tax return for the year 2013. If filing after October 15th, you'll need to mail in your tax return for processing.

Final deadline to fund a SEP-IRA or solo 401(k) for tax year 2013 if you requested an automatic extension of time to file.

November 2014

Start planning any year-end tax moves.

December 1, 2014

If you are covered by an HSA-compatible health insurance policy as of December 1st, you'll be eligible to contribute the full amount to a Health Savings Account for the year.

December 31, 2014

Last day to make any tax moves for the year 2014. Last day to set up a solo 401(k) for self-employed persons.

Marital status on this date determines your marital status for the whole year.