

Federal Tax Due Dates by Taxpayer Type, 2015

Individuals

January 15

Individuals. Make a payment of your estimated tax for 2014 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use [Form 1040-ES](#), Estimated Tax for Individuals. This is the final installment date for 2014 estimated tax payments. However, you do not have to make this payment if you file your 2014 return ([Form 1040](#)) and pay any tax due by January 31, 2014.

February 2

Individuals who must make estimated tax payments. 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 2014 by February 2. Filing your return and paying any tax due by February 2 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by February 2, file and pay your tax by April 15.

February 17

Individuals. If you claimed exemption from income tax withholding last year on the Form W-4, Employee's Withholding Allowance Certificate, you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

April 15

Individuals. File a 2014 income tax return ([Form 1040](#), [1040A](#), or [1040EZ](#)) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file [Form 4868](#), Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. For more information, see [Form 4868](#). Then, file [Form 1040](#), [1040A](#), or [1040EZ](#) by October 15.

Household employers. If you paid cash wages of \$1,800 or more in 2014 to a household employee, you must file Schedule H ([Form 1040](#)), Household Employment Taxes. If you are required to file a federal income tax return ([Form 1040](#)), file Schedule H ([Form 1040](#)) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H ([Form 1040](#)) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2012 or 2014 to household employees. Also, report any income tax you withheld for your household employees. For more information, see [Publication 926](#).

Individuals. If you are not paying your 2015 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2015 estimated tax. Use [Form 1040ES](#).

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. Otherwise, see April 15. If you want additional time to file your return, file [Form 4868](#) to obtain 4 additional months to file. Then, file [Form 1040](#) by October 15.

However, if you are a participant in a combat zone, you may be able to further extend the filing deadline. See [Publication 3, Armed Forces' Tax Guide](#).

Individuals. Make a payment of your 2015 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use [Form 1040-ES](#). This is the second installment date for estimated tax in 2014. For more information, see [Publication 505](#).

September 15

Individuals. Make a payment of your 2015 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use [Form 1040-ES](#). This is the third installment date for estimated tax in 2014. For more information, see [Publication 505](#).

October 15

Individuals. If you have an automatic 6-month extension to file your income tax return for 2014, file [Form 1040](#), [1040A](#), or [1040EZ](#) and pay any tax, interest, and penalties due.

Employees who work for tips

If you received \$20 or more in tips in one calendar month, report them to your employer. Use [Publication 1244, Employee's Daily Record of Tips and Report to Employer](#).

Report tips for the previous calendar month to your employer on the following dates.

- January 12
- February 10
- March 10
- April 10
- May 11
- June 10
- July 10
- August 10
- September 10
- October 13
- November 10
- December 10

Farmers and Fishermen

January 15

Pay your estimated tax for 2014 using [Form 1040-ES](#). You have until April 15 to file your 2014 income tax return ([Form 1040](#)). If you do not pay your estimated tax by January 15, you must file your 2014 return and pay any tax due by March 2, 2015, to avoid an estimated tax penalty.

March 2

File your 2014 income tax return ([Form 1040](#)) and pay any tax due. However, you have until April 15 to file if you paid your 2014 estimated tax by January 15, 2015.

All Businesses

February 2

Give annual information statements to recipients of certain payments you made during 2014. You can use the appropriate version of [Form 1099](#) or other information return. [Form 1099](#) can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the instructions for [Form 8300, Report of Cash Payments Over \\$10,000 Received in a Trade or Business](#).

See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. Forms [1099-B](#), [1099-S](#), and certain reporting on [Form 1099-MISC](#) are due to recipients by *February 15*.

February 17

Give annual information statements to recipients of certain payments you made during 2014. You can use the appropriate version of [Form 1099](#) or other information return. [Form 1099](#) can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on [Form 1099-B, Proceeds From Broker and Barter Exchange Transactions](#).
- All payments reported on [Form 1099-S, Proceeds From Real Estate Transactions](#).
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of [Form 1099-MISC, Miscellaneous Income](#).

March 2

File information returns (for example, [Forms 1099](#)) for certain payments you made during 2014. These payments are described under *January 31*. There are different forms for different types of payments. Use a separate [Form 1096, Annual Summary and Transmittal of U.S. Information](#)

[Returns](#), to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

If you file Forms [1097](#), [1098](#), [1099](#), [3921](#), [3922](#), or [W-2G](#) electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains January 31.

March 31

Electronic filing of Forms [1097](#), [1098](#), [1099](#), [3921](#), [3922](#), and [W-2G](#). File Forms [1097](#), [1098](#), [1099](#), [3921](#), [3922](#), and [W-2G](#) with the IRS. This due date applies only if you file electronically. Otherwise, see *February 28*.

The due date for giving the recipient these forms generally remains January 31.

For information about filing Forms [1097](#), [1098](#), [1099](#), [3921](#), [3922](#), and [W-2G](#) electronically, see [Publication 1220](#).

Corporations

March 16

File a 2014 calendar year income tax return ([Form 1120](#)) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file [Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns](#), and deposit what you estimate you owe.

April 15

Deposit the first installment of estimated income tax for 2015. A worksheet, [Form 1120-W, Estimated Tax for Corporations](#), is available to help you estimate your tax for the year.

June 15

Deposit the second installment of estimated income tax for 2015. A worksheet, [Form 1120-W](#), is available to help you estimate your tax for the year.

September 15

File a 2014 calendar year income tax return ([Form 1120](#)) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension.

Otherwise, see *March 17*.

Deposit the third installment of estimated income tax for 2015. A worksheet, [Form 1120-W](#), is available to help you estimate your tax for the year.

December 15

Deposit the fourth installment of estimated income tax for 2015. A worksheet, [Form 1120-W](#), is available to help you estimate your tax for the year.

S-Corporations

March 16

File a 2014 calendar year income tax return ([Form 1120S](#)) and pay any tax due. Provide each shareholder with a copy of [Schedule K-1 \(Form 1120S\), Shareholder's Share of Income, Deductions, Credits, etc.](#), or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file [Form 7004](#) and deposit what you estimate you owe.

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 2015. If Form 2553 is filed late, S treatment will begin with calendar year 2015.

September 15

File a 2014 calendar year income tax return ([Form 1120S](#)) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 17*. Provide each shareholder with a copy of [Schedule K-1 \(Form 1120S\)](#) or a substitute Schedule K-1.

Partnerships

March 16

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. This due date applies even if the partnership requests an extension of time to file the [Form 1065-B](#) by filing [Form 7004](#).

April 15

File a 2014 calendar year return ([Form 1065](#)). Provide each partner with a copy of Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 5-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file [Form 7004](#). Then, file [Form 1065](#) by September 15.

Electing large partnerships. File a 2014 calendar year return (Form 1065-B). If you want an automatic 6-month extension of time to file the return, file Form 7004. Then, file Form 1065-B by October 15. See March 17 for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

September 15

File a 2014 calendar year return ([Form 1065](#)). This due date applies only if you were given an additional 5-month extension. Otherwise see *April 15*. Provide each partner with a copy of [Schedule K-1 \(Form 1065\)](#) or a substitute Schedule K-1.

October 15

Electing large partnerships. File a 2014 calendar year return ([Form 1065-B](#)). This due date applies only if you were given an additional 6-month extension. See *March 17* for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.