

# 2008 Tax Due Dates

Use this calendar to make sure you file your tax returns any extensions on time. For more information, check [Internal Revenue Service Publication 509](#).

Source: MSNMoney.com

- January 31**      **W-2, 1099 & 1098 forms.** These forms should have arrived.  
**Tax information you send to others.** You are required to furnish Form W-2 or Form 1099 to anyone, such as an employee, a household employee or an independent contractor by this date. , mail the forms by this date. You may request an extension to file W-2 with the IRS.  
**Tax return due.** If you missed your fourth-quarter estimated tax deadline on Jan. 15, you can still avoid a penalty if you file your tax return by this date and pay any tax due.
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- February 15**      **File new W-4 forms.** If you were exempt from income-tax withholding for 2007, you must file a new Form W-4 by this date to continue your exemption for 2008.
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- March 3**      **Farmers and fishermen.** If you did not make estimated tax payments for 2007, you can avoid penalties by filing your tax return and paying any tax due.
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- March 17**      **Corporations.** File a 2007 calendar year income-tax return (Form 1120 or 1120-A) and pay any tax due. You can apply for an automatic six-month extension with Form 7004. If you file for an extension, you must also make an estimated tax payment.  
**S corporations.** File a 2007 calendar-year tax return (Form 1120S) and pay any tax due. Send each shareholder a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1. You can apply for an automatic six-month extension with Form 7004, but you must pay any tax due.  
**S corporation election.** File Form 2553 to choose to be treated as an S corporation beginning with calendar year 2007. If Form 2553 is filed late, S treatment will begin with calendar year 2008.  
**Electing large partnerships.** Provide each partner with a copy of Schedule K-1 (Form 1065-B). This due date is effective for the first March 15 after the close of the partnership's tax year and applies even if the partnership seeks an extension of time.
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- April 15**      **Tax return due.** Your 2007 income-tax return is due, unless you file for an extension until Oct. 15, 2008.  
**File for extension.** If you want an automatic extension of time to file your 2007 tax return, file Form 4868. That gives you until Oct. 15, 2008, to file your return. To avoid a penalty, pay any tax that you owe by April 15.  
**Individual retirement accounts or Roth IRAs.** This is the deadline for making contributions to IRAs or Roth IRAs for 2007.

**Estimated tax payment.** Your first-quarter estimated tax payment for 2008 is due.

**State tax returns.** If you are required to file a state tax return, it is probably due, but check with your state to be certain. Many states automatically extend the filing time to those who have filed for a federal extension.

**Household employers.** If you paid cash wages of \$1,500 or more in 2007 to a household employee, file Schedule H (Form 1040) with your income-tax return and report any employment taxes by April 15, 2008.

**June 16**

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**Filing deadline.** If you're a U.S. citizen or resident alien living and working (or on military duty) outside the U.S. and Puerto Rico, file Form 1040 and pay any tax, interest and penalties due. You can file for an extension until Oct. 15, 2008.

**Estimated taxes due.** Your second-quarter estimated tax payment (using form 1040-ES) for 2008 is due.

**September 17**

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**Estimated tax due.** Your third-quarter estimated tax payment (using form 1040-ES) for 2008 is due.

**October 15**

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**Income tax return due.** Your 2008 income-tax return is due if you filed an extension request using Form 4868.

**December 31**

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**Deduction deadline.** The last date to make payments that can be deducted from your 2008 return.

**Keogh plan deadline.** The last date to establish a Keogh plan so you can deduct a Keogh contribution on your 2008 return.

**Bookkeeping & More Services, LLC**

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