

FILING AND PAYMENT DUE DATES FOR SELECTED FORMS WITH DECEMBER 31, 2015 YEAR ENDS

Due dates that fall on a holiday or weekend fall on the next business day

FORM NUMBER	FORM DESCRIPTION	DUE DATE (FOR 12/31/15 YEAR ENDS)	EXTENDED DUE DATE
FEDERAL			
INDIVIDUAL INCOME TAX			
1040	Individual Income Tax Return	April 15	October 15
1040-ES	Estimated Tax for Individuals		
	1st Quarter	April 15	N/A - See Note Below
	2nd Quarter	June 15	N/A - See Note Below
	3rd Quarter	September 15	N/A - See Note Below
	4th Quarter	January 15	N/A - See Note Below
<p>Note : If estimates were due and not paid timely, an estimated tax penalty may be assessed once the applicable return is completed. Paying an estimate late is better than not paying it at all, because it reduces any future penalties and interest that could be assessed. You will not receive notices during the year for failure to file or pay estimated income taxes.</p>			
BUSINESS INCOME TAX			
1065	Partnership Income Tax Return	April 15	September 15
1120	Corporate Income Tax Return	March 15	September 15
1120-S	S - Corporation Income Tax Return	March 15	September 15
1120-H	Homeowners Association Tax Return	March 15	September 15
990/990-EZ/ or 990-N	Return for Non-Profit Organizations	May 15	1st Extension for 3 months 2nd Extension for additional 3 months
1120-ES	Estimated Tax for Corporations		
	1st Quarter	April 15	N/A - See Note Below
	2nd Quarter	June 15	N/A - See Note Below
	3rd Quarter	September 15	N/A - See Note Below
	4th Quarter	December 15	N/A - See Note Below
<p>Note : If estimates were due and not paid timely, an estimated tax penalty may be assessed once the applicable return is completed. Paying an estimate late is better than not paying it at all, because it reduces any future penalties and interest that could be assessed. You will not receive notices during the year for failure to file or pay estimated income taxes.</p>			
8752	Fiscal Year Deposit Requirement	May 15	N/A
<p>Annual deposit required to be held on reserve with the IRS for companies that are taxed as an s corporation or partnership, including LLCs, that have a year end other than December 31</p>			
PAYROLL REPORTING AND TAXES			
941	Employer's Quarterly Return (FICA and Federal W/H)		
	1st Quarter	April 30	N/A - See Note Below
	2nd Quarter	July 31	N/A - See Note Below
	3rd Quarter	October 31	N/A - See Note Below
	4th Quarter	January 31	N/A - See Note Below
<p>Note: The quarterly report summarizes amounts due for FICA and Federal taxes withheld from employee payrolls and required company matches. Amounts are remitted either following each payroll, monthly or quarterly. Amounts are due based on your historical liability, determined annually. Late payments are subject to severe penalties and there are not any extensions for filing or payments. See 941 Payments below.</p>			
941 Payments	Monthly Schedule Payers	15th of the following month	N/A
	Quarterly Schedule Payers	Last day of the month following the end of the quarter	N/A
	Semiweekly Schedule Payers	Wednesday if payroll date falls on the preceding Wednesday, Thursday or Friday	N/A
		Friday if payroll falls on preceding Saturday, Sunday, Monday or Tuesday	N/A
940	Employer's Annual Unemployment Tax	January 31	N/A
<p>Note: The annual report reconciles amounts that have been remitted during the year to the annual liability. Amounts are due to be paid quarterly once the liability reaches \$500. There is not an extension to file the annual report and late payments of taxes due can be subject to severe penalties.</p>			
W-3	Transmittal Summary of W-2s	February 29	N/A
W-2	Employee Wage Report and Withholdings	January 31	N/A

INFORMATION REPORTS

1099	Report of specific types of taxable income paid to individuals, businesses, estates, trusts, etc., not otherwise reported on a W-2 or K-1	January 31	N/A
1096	Transmittal Summary of 1099s	February 29	N/A
FinCEN 114	Report of Foreign Bank and Financial Accounts	June 30	N/A

NORTH CAROLINA**INDIVIDUAL INCOME TAX**

D-400	Individual Income Tax Return	April 15	October 15
NC-40	Estimated Tax for Individuals		
	1st Quarter	April 15	N/A - See Note Below
	2nd Quarter	June 15	N/A - See Note Below
	3rd Quarter	September 15	N/A - See Note Below
	4th Quarter	January 15	N/A - See Note Below
Note : If estimates were due and not paid timely, an estimated tax penalty may be assessed once the applicable return is completed. Paying an estimate late is better than not paying it at all, because it reduces any future penalties and interest that could be assessed. You will not receive notices during the year for failure to file or pay estimated income taxes.			

BUSINESS INCOME TAX

D-403	Partnership Income Tax Return	April 15	October 15
CD-405	Corporate Income Tax Return	April 15	October 15
CD-401S	S - Corporation Income Tax Return	April 15	October 15
CD-429	Estimated Tax for Corporations		
	1st Quarter	April 15	N/A - See Note Below
	2nd Quarter	June 15	N/A - See Note Below
	3rd Quarter	September 15	N/A - See Note Below
	4th Quarter	December 15	N/A - See Note Below
Note : If estimates were due and not paid timely, an estimated tax penalty may be assessed once the applicable return is completed. Paying an estimate late is better than not paying it at all, because it reduces any future penalties and interest that could be assessed. You will not receive notices during the year for failure to file or pay estimated income taxes.			

PAYROLL REPORTING AND TAXES

NC-5	State Withholding Remittance Form		
	Monthly Schedule Payers	15th of the following Month	
	Quarterly Schedule Payers	last day of the month following the end of the quarter	
	Semiweekly Schedule Payers	Wednesday if payroll date falls on the preceding Wednesday, Thursday or Friday	
		Friday if payroll falls on preceding Saturday, Sunday, Monday or Tuesday	
NC -5Q	Reconciliation Form for Semiweekly Liabilities	last day of the month following the end of the quarter	
NCUI-101	North Carolina Unemployment Report	last day of the month following the end of the quarter	
NC-3	Transmittal Summary of W-2s	January 31	
New Hire	North Carolina New Hire Reporting Form Reports basic employee information on newly hired employees	20 days after date of hire	

SALES AND USE TAX

E-500	Monthly	Due the 20th of the following month
E-500	Quarterly	Last day of the month, following the end of the quarter
Note: There is a prepayment requirement if your monthly liability exceeds \$20,000.		

BUSINESS PERSONAL PROPERTY TAX LISTINGS

County Property Tax Listings	Each county requires businesses to provide a report of personal property owned at year end. The report is typically due January 31st but an extension can be requested. The extended due dates are generally between March 31st and April 15th.
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INFORMATION REPORTS

Annual Report	Certain business corporations and LLCs are required to file an annual report with the North Carolina Secretary of State. The report has the same due date as the North Carolina business tax return for the company. Extensions to file your business return automatically extend the due date of the annual report. Failure to file the annual report can result in the Secretary of State dissolving your corporation or LLC.
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