

# 2008

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JANUARY						
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## Tax Calendar

### JANUARY

- 15 4th Quarter 2007 estimated tax payment due.
- 31 All W-2's & 1099's should be in the mail.

### FEBRUARY

- 15 Employees - New W-4 form due date.
- 29 Business owners - Information returns due (Form 1099, etc.) farmers and fishermen - file 2007 individual returns (Form 1040) to avoid underpayment penalty.

### MARCH

- 17 Calendar 2007 C Corporation & S Corporation Tax Returns due or file for extension

### APRIL

- 15 Individual 2007 returns (Form 1040) due. Automatic extension filing (Form 4868) due if individual 2007 return cannot be filed today. 1st quarter 2008 estimated tax payment due. Last day for 2007 IRA contributions. Deposit 1st Quarter installment of Estimated Tax for 2008 (C Corporations only)

### JUNE

- 16 2nd quarter 2008 estimated tax payment due. Individual 2008 return (Form 1040) due for taxpayers residing outside the US on April 16, 2008. Deposit 2nd Quarter installment of Estimated Tax for 2008 (C Corporations only)

### JULY

- 1 Mid-Year Review - Taxpayers with changes in income, status, etc. should call to schedule a mid-year review of their tax situation.

### SEPTEMBER

- 15 Calendar year 2007 C Corporation & S Corporation extended tax returns due. 3rd Quarter 2008 estimated tax payment due. Deposit 3rd Quarter installment of Estimated Tax for 2008 (C Corporations only)

### OCTOBER

- 15 Individual 2007 returns (Form 1040) due for taxpayers with valid extension (Form 4868).

### NOVEMBER

- 1 Year-End Planning - Last chance to consider whether year-end planning will be beneficial. Call for an appointment.

### DECEMBER

- 15 Deposit 4th Quarter installment of Estimated Tax for 2008 (C Corporations only)
- 31 Last day to make deductible 2008 payments.

