

## COMMON DUE DATES FOR FILING RETURNS

### CALENDAR YEAR-END CLIENTS

These are some common due dates for filing returns with calendar year-ends. Fiscal year-end clients have different due dates and should not use the schedule below. As usual, exceptions may apply, so contact your tax advisor to be certain. Due dates falling on a weekend or holiday usually roll forward to the next business day.

<b>Tax Return Type</b>	<b>Original Return Due Date</b>	<b>Extended Return Due Date</b>
INDIVIDUALS FORM 1040	April 15th	Oct 15th
PARTNERSHIPS FORM 1065	April 15th	Sept 15th
TRUSTS FORM 1041	April 15th	Sept 15th
C CORPS FORM 1120	March 15th	Sept 15th
S CORPS FORM 1120S	March 15th	Sept 15th
TEXAS FRANCHISE (MARGIN) TAX **	May 15th	Nov 15th
State of Michigan	April 30th	Oct 30th

<b>Estimated Tax Payments (w/ calendar year ends)</b>		
<b>Quarter</b>	<b>Individuals</b>	<b>Corps.</b>
1	15-Apr	15-Apr
2	15-Jun	15-Jun
3	15-Sep	15-Sep
4	15-Jan	15-Dec

### 2013 Due Dates

#### • FOR ESTATES

Estates commonly have a fiscal year-end, so contact your tax advisor for the due dates of these returns.

\*\* For first year, second year, and final returns – special due dates apply. Contact your tax advisor.



*Simply Counted*

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