Serbinski Accounting Firms PC

Creative solutions to cross border tax issues

January 2016

No items to display

February 2016

<table>
<tr><th>Due date</th><th>Tax type</th><th>Jurisdiction</th><th>Form</th></tr>
<tr><td>2/1/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1098; 1098-E; and 1098-T</td></tr>
<tr><td colspan="4">Provide Form 1098 to each individual from whom $600 or more in mortgage interest was received in connection with a trade or business in prior year. Lenders provide Form 1098-E if $600 or more of student loan interest was received. Certain educational institutions provide Form 1098-T if tuition was received or reimbursed</td></tr>
<tr><td>2/1/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1099 series</td></tr>
<tr><td colspan="4">Provide statements for prior year to recipients of dividends and certain distributions, interest, patronage dividends, original issue discount, proceeds from the broker, barter exchange and real estate transactions, certain government payments, long-term care and accelerated death benefits, distributions from medical savings accounts, and miscellaneous income. (Form 1099 series)</td></tr>
<tr><td>2/1/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>Information return</td></tr>
<tr><td colspan="4">Provide statement (no official form) to each payer in a transaction involving more than $10,000 cash during prior year. (Form 8300 must have been filed with the IRS by the 15th day after the transaction.)</td></tr>
<tr><td>2/29/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1098</td></tr>
<tr><td colspan="4">File paper Form 1098 with the IRS for each individual from whom $600 or more in mortgage interest was received in connection with a trade or business in previous year</td></tr>
<tr><td>2/29/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1099, plus 1096 or 4804</td></tr>
<tr><td colspan="4">Deadline for paper filing for prior year Forms 1099 with the IRS to report payments of dividends and certain distributions, interest, original issue discount, amounts paid in broker and barter exchange, amounts in real estate transactions, rent, royalties</td></tr>
<tr><td>2/29/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>8809</td></tr>
<tr><td colspan="4">An extension for filing Forms 1098, 1099 and W-2G on paper can be obtained by filing Form 8809</td></tr>
</table>

March 2016

<table>
<tr><th>Due date</th><th>Tax type</th><th>Jurisdiction</th><th>Form</th></tr>
<tr><td>3/15/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1120 series; use 7004 plus payment for extension</td></tr>
<tr><td colspan="4">Last day for calendar-year domestic corporations or foreign corporations with offices in the U.S. to file prior year income tax return (Form 1120 series). File Form 7004, together with payment, to obtain an automatic 6-month extension of time to file</td></tr>
<tr><td>3/15/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>2553</td></tr>
<tr><td colspan="4">Last day for a calendar year corporation to elect S corporation status beginning with current tax year (file Form 2553)</td></tr>
<tr><td>3/15/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>5471</td></tr>
<tr><td colspan="4">Attach Form 5471 to corporate income tax return and file both by the due date (including extensions) for the corporate tax return</td></tr>
<tr><td>3/31/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1098; 1099; and W-2G</td></tr>
<tr><td colspan="4">Deadline for electronic filing of Forms 1098, 1099, and W-2G with the IRS, if filing electronically (not by magnetic media)</td></tr>
<tr><td>3/31/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>8809</td></tr>
<tr><td colspan="4">An extension for electronic filing of Forms 1098, 1099 and W-2G can be obtained by filing Form 8809</td></tr>
</table>

April 2016

<table>
<tr><th>Due date</th><th>Tax type</th><th>Jurisdiction</th><th>Form</th></tr>
<tr><td>4/15/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1120-W</td></tr>
<tr><td colspan="4">First installment of current year estimated income tax from calendar-year corporations (Form 1120-W)</td></tr>
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May 2016

No items to display

June 2016

<table>
<tr><th>Due date</th><th>Tax type</th><th>Jurisdiction</th><th>Form</th></tr>
<tr><td>6/15/2016</td><td>Corporate Income/Franchise</td><td>Federal</td><td>1120-W</td></tr>
<tr><td colspan="4">Second installment of current year estimated income tax due from calendar-year corporations (Form 1120-W)</td></tr>
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July 2016
No items to display

August 2016
No items to display

September 2016

Due date	Tax type	Jurisdiction	Form
9/15/2016	Corporate Income/Franchise	Federal	1120 series
Last day of filing for previous year income tax return (Form 1120 series) by calendar-year corporations that obtained an automatic six-month filing extension			
9/15/2016	Corporate Income/Franchise	Federal	1120-W
Deposit the third installment of current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)			
9/15/2016	Corporate Income/Franchise	Federal	5471
Attach Form 5471 to corporate income tax return and file by extended due date			

October 2016
No items to display

November 2016
No items to display

December 2016

Due date	Tax type	Jurisdiction	Form
12/15/2016	Corporate Income/Franchise	Federal	1120-W
Fourth installment of the current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)			