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| **JANUARY**  |  |
| **1**  | New Year’s Day  |
| **15**  | Fourth installment of 2013 estimated tax payments due.  |
| **20**  | Birthday of Martin Luther King, Jr. / Inauguration Day  |
| **31**  | If you did not pay your last estimated tax payment by January 15, you may choose(but are not required) to ﬁle your 2013 income tax return by January 31 to preventany penalty for late payment of the last installment.  |
| **31**  | All businesses must issue annual information statements (forms 1099 or equivalent) for certain payments including: independent contractor compensation; dividends & interest; rents & royalties; Proﬁt-sharing & retirement plan distributions; debtcancellation; and cash payments over $10,000.  |
| **FEBRUARY**  |  |
| **17**  | Washington’s Birthday  |
| **18**  | If you claimed exemption from income tax tax withholding last year on your form W-4,Employee's Withholding Allowance Certiﬁcate, you must ﬁle a new form W-4 by this date to continue your exemption for another year.  |
| **MARCH**  |  |
| **17**  | **Tax Day for corporations (1120 series, including 1120S).**  |
| **31**  | First Quarter Ends.  |
| **APRIL**  |  |
| **15**  | **Tax Day for individuals and partnerships.**  |
| **15**  | First installment of 2014 estimated tax payments due.  |
| **MAY**  |  |
| **26**  | Memorial Day  |
| **JUNE**  |  |
| **16**  | Extended individual tax return due date for U.S. citizens or residents living and working (or on military duty) abroad.  |
| **16**  | Second installment of 2014 estimated tax payments due.  |
| **30**  | Second Quarter Ends.  |
| **JULY**  |  |
| **4**  | Independence Day  |
| **SEPTEMBER**  |  |
| **1**  | Labor Day  |
| **15**  | Third installment of 2014 estimated tax payments due.  |
| **15**  | Tax returns for corporations on extension for 2013 due.  |
| **30**  | Third Quarter Ends.  |
| **OCTOBER**  |  |
| **13**  | Columbus Day  |
| **15**  | Individual tax returns for 2013 on 6 month extensions due.  |
| **NOVEMBER**  |  |
| **11**  | Veterans Day  |
| **DECEMBER**  |  |
| **25**  | Christmas  |