



Daniel D Gagnon CPA, PC
 212 Fair St
 Kingston, NY 12401
 845-331-3600
 Fax -845-334-9465



Filing Requirement Deadlines

	Filing Requirement		
	Prior	Current	Info to us
W2 to Employee	January 31st	January 31st	January 20th
W2 to Social Security/IRS	February 28th	January 31st	January 20th
1099 Misc	March 31st	January 31st	January 20th
1099 - Div	February 15th	February 15th	January 20th
NYS LLC filing	February 28th	February 28th	February 15th
1065 Partnership	April 15th	March 15th	February 20th
1120S S-Corporation	March 15th	March 15th	February 20th
1120 Corporation	March 15th	April 15th	March 20th
1041 Estate and Trust	April 15th	April 15th	March 20th
1040 Individual	April 15th	April 15th	April 1st
FBAR(Financial Bank Account Disclosure)	June 30th	April 15th	March 20th
990 Non-Profit Filing	May 15th	May 15th	April 20th
5500 Benefit Plans	July 30th	July 30th	June 15th
SIMPLE IRA Adoption	October 31st	October 31st	October 1st

- Deadline moved EARLIER
- Deadline moved LATER



Daniel D Gagnon CPA, PC
 212 Fair St
 Kingston, NY 12401
 845-331-3600
 Fax -845-334-9465



New Filing Requirement Deadlines and Penalties

Filing Requirement			
	Prior	Current	Info to us
W2 to Employee	January 31st	January 31st	January 20th
W2 to Social Security/IRS	February 28th	January 31st	January 20th
1099 Misc	March 31st	January 31st	January 20th
1099 - Div	February 15th	February 15th	January 20th
NYS LLC filing	February 28th	February 28th	February 15th
1065 Partnership	April 15th	March 15th	February 20th
1120S S-Corporation	March 15th	March 15th	February 20th
1120 Corporation	March 15th	April 15th	March 20th
1041 Estate and Trust	April 15th	April 15th	March 20th
1040 Individual	April 15th	April 15th	April 1st
FBAR(Financial Bank Account Disclosure)	June 30th	April 15th	March 20th
990 Non-Profit Filing	May 15th	May 15th	April 20th
5500 Benefit Plans	July 30th	July 30th	June 15th
SIMPLE IRA Adoption	October 31st	October 31st	October 1st



Deadline moved EARLIER



Deadline moved LATER

- Delinquent information reporting penalties dramatically increased
- Applies to Forms 1099, W-2, 1095 (Health Care Reporting), etc...
- Penalty may be applied twice (doubled) if return is not supplied both to payee and government.
- Example of penalty: \$500 (twice) for intentional disregard of requirement to file each form 1099 (\$500 x 2 = \$1,000 for each delinquent 1099)

\$6721 Penalty	OLD	NEW
Fixed Within 30 Days	\$ 30	\$ 50
Fixed > 30 days but < August 1st	\$ 60	\$ 100
Fixed August 1st or later	\$ 100	\$ 250
Intentional Disregard	\$ 250	\$ 530

If in doubt, fill it out. If in doubt, send it out. ON TIME!!