



# TAX PLANNING TIMELINE



## AS EARLY IN THE YEAR AS POSSIBLE:

<p><b>JAN. 15</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Gifting/transfer of assets to others</li> <li><input type="checkbox"/> Roth conversions</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Pay 2nd quarter estimated taxes</li> </ul>	<p><b>JUNE 15</b></p>
<p><b>MARCH 15</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Pay 4th quarter estimated taxes from previous year</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Pay 3rd quarter estimated taxes</li> </ul>	<p><b>SEPT. 15</b></p>
<p><b>APRIL 1</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> File partnership (1065) and S-Corp (1120S) returns (effective beginning with 2016 calendar year)</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> File partnership (1065) and S-Corp (1120S) returns from previous year</li> <li><input type="checkbox"/> File C-Corp (1120) returns from previous year</li> </ul>	<p><b>SEPT. 15</b></p>
<p><b>APRIL 15</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Take initial Required Minimum Distribution (RMD) from retirement assets, if required and not done the previous year.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> File estate &amp; trust (1041) returns</li> </ul>	<p><b>SEPT. 30</b></p>
<p><b>APRIL 15</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Pay 1st quarter estimated taxes</li> <li><input type="checkbox"/> Make previous-year IRA, previous-year Coverdell, and in some state previous-year 529 contributions</li> <li><input type="checkbox"/> File individual (1040) returns</li> <li><input type="checkbox"/> Make SEP IRA contributions (unless an extension is filed)</li> <li><input type="checkbox"/> Do Roth re-characterizations from previous year (<i>unless an extension is filed</i>)</li> <li><input type="checkbox"/> File estate &amp; trust (1041) returns</li> <li><input type="checkbox"/> File C-Corp (1120) returns (effective beginning with 2016 calendar year)</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> File individual (1040) returns</li> <li><input type="checkbox"/> Make previous-year SEP IRA contributions</li> <li><input type="checkbox"/> Do Roth re-characterizations from previous year</li> </ul>	<p><b>OCT. 15</b></p>
		<ul style="list-style-type: none"> <li><input type="checkbox"/> Complete gifting/transfer of assets to others</li> <li><input type="checkbox"/> Complete all charitable contributions</li> <li><input type="checkbox"/> Take Required Minimum Distributions</li> <li><input type="checkbox"/> Complete SIMPLE IRA, 401(k), 403(b), and 457 plan contributions</li> <li><input type="checkbox"/> Complete 529 contributions</li> </ul>	<p><b>DEC. 31</b></p>

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