



TAX PLANNING TIMELINE



AS EARLY IN THE YEAR AS POSSIBLE:

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

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