

## HANDOUT #12

### Federal Tax and Information Filing Calendar for Nonprofit Organizations

NOTE: Before you start doing business, get good advice from accounting professionals  
While the following list is intended to give you an idea of the CT tax requirements, it is not comprehensive.

For information forms or assistance: **Community Accounting Services**  
(CAS): <http://www.communityaccountingaid.org/>

<b>Filing</b>	<b>Form</b>	<b>Date Due to Federal Government*</b>
<b>Initial Formation</b>		
• Application for Employer Identification Number SS4		ASAP after formation
• Application for Recognition of Exemption 501(c)(3)	1023	15 months after formation
Other than 501(c)(3)	1024	15 months after formation
<b>Payroll Forms and Returns</b>		
	<a href="http://www.irs.gov">www.irs.gov</a>	
• Unemployment Tax	940/940EZ†	501(c)(3) organizations are exempt
• Social Security and Withholding Tax	941	4/30, 7/31, 10/31, 1/31
<b>Information Returns</b>		
• Wages and Tax Statements	W-3/W-2	2/28, 4/1 if e-filing
• Miscellaneous Income Statements	1099MISC	2/28, 4/1 if e-filing
• Interest Income Statements	1099INT	2/28, 4/1 if e-filing
• Other Income	1099 Series	2/28, 4/1 if e-filing
• 1099 Transmittal	1096	2/28, 4/1 if e-filing
<b>Exempt Organization Returns</b>		
	990/990EZ/990-N	15th day of the 5 <sup>th</sup> month after the end of the fiscal year
<b>Exempt Organization Business Tax</b>		
• Estimated Payments	990-T	5/15 3/15, 6/15, 9/15, 12/15
<b>Employee Benefit Plans</b>		
• Pension, 401(k); Health, Group Life, Disability, or Dependent Care; Group Legal Services or Educational Assistance; Cafeteria Plans	5500	7/31

\*Based on tax and plan years ending December 31