

## TAX CALENDAR

### JULY 2014

#### **DELAWARE – DUE DATE JULY 1**

Partnership return due for the year ended February 28, 2014.

#### **DELAWARE – DUE DATE JULY 1**

Corporate income tax return and balance of tax due for year ended March 31, 2014.

Form T-1 Tentative Corporate Income Tax Coupon along with 50% of the estimated tax due for corporate fiscal years ending March 31, 2015.

#### **FEDERAL – DUE DATE JULY 15**

Partnership return due for year ended March 31, 2014.

Corporate income tax return and FULL PAYMENT of tax due for year ended April 30, 2014.

U. S. Income tax return for Estates and Trusts due for year ended March 31, 2014.

Depositary payment of 25% of estimated income tax due by corporations with years ending July 31, 2014, October 31, 2014, January 31, 2015, and March 31, 2015.

Withholding and social security taxes to be deposited where the employer is a "monthly depositor."

#### **DELAWARE – DUE DATE JULY 15**

Installment payment of 20% of estimated income tax liability due for corporations with years ending October 31, 2014, and January 31, 2015.

Installment payment of 10% of estimated income tax liability due for corporations with year ending July 31, 2014.

Monthly withholding return and taxes for June due.

#### **CITY OF WILMINGTON – DUE DATE JULY 15**

Employer's return and payment due on \$50 or more withheld employee taxes during June.

Employer's quarterly tax return due for income tax withheld during the prior three months.

Employer's payment of head tax for the quarter ended June 30, 2014 is due.

#### **DELAWARE – DUE DATE JULY 21**

Gross receipts tax return for the month of June 2014.

#### **DELAWARE – DUE DATE JULY 30**

Partnership return due for year ended March 31, 2014.

Fiduciary income tax return due for year ended March 31, 2014.

#### **FEDERAL – DUE DATE JULY 31**

Social Security and withholding tax report for previous quarter due and payable.

Federal unemployment tax deposits are also due if the first and second quarter's liability totals more than \$500.00.

There are also tests for household and farm workers.

Employers who have adopted pension, annuity, stock bonus, profit-sharing or other funded plans of deferred compensation, or welfare and fringe benefit (cafeteria) plans must file an annual return for the plan year ended December 31, 2013. Use Forms 5500 plus required attachments, as applicable.

**DELAWARE, NEW JERSEY, MARYLAND, PENNSYLVANIA – DUE DATE JULY 31**  
Second quarter unemployment return and payment due.

**CITY OF WILMINGTON – DUE DATE JULY 31**

Income tax return by employees living in Wilmington who received income in prior quarter on which no tax was withheld by employer.