

## Selected 2014 IRS Due Dates and Information Returns Year-End Processing Schedule

| <u>IRS Due Dates</u>  | <u>Report Period</u> | <u>Due Dates</u>                   |
|---|----------------------|------------------------------------|
| 1099 Information Returns <b>to Recipients</b>                                       | Jan. – Dec. 2014     | January 31, 2015                   |
| <b>Form 945</b> , Annual Return of Withheld Federal Income Tax                      | Jan. – Dec. 2014     | February 2, 2015                   |
| 1099 Information Returns <b>to IRS</b> (Paper)                                      | Jan. – Dec. 2014     | March 2, 2015                      |
| 1099 Information Returns <b>to IRS</b> (Electronic Filing)                          | Jan. – Dec. 2014     | March 31, 2015                     |
| <b>Forms 1042, 1042-T &amp; 1042-S to the IRS</b> and recipients                    | Jan. – Dec. 2014     | March 16, 2015                     |
|   |                      |                                    |
| <u>First Set of ARS Reports</u>   | <u>Report Period</u> | <u>Distribution Dates</u>          |
| <b>ACTR3005</b> , 1099 Reportable Transactions                                      | Jan. - Nov. 2014     | November 27, 2014                  |
| <b>ACTR3010</b> , Detailed 1099 Reportable Trans. with Adj.                         | Jan. - Nov. 2014     | November 27, 2014                  |
| <b>ACTR3015</b> , Summarized 1099 Reportable Trans. with Adj.                       | Jan. - Nov. 2014     | November 27, 2014                  |
| <u>Adjustments to First Set of ARS Reports</u>                                      | <u>Report Period</u> | <u>Adjustment Processing Dates</u> |
| <b>Review ARS Reports &amp; Process Adjustments</b>                                 | Jan. - Nov. 2014     | Dec. 1 - Dec. 31                   |
| <u>Second Set of ARS Reports</u>  | <u>Report Period</u> | <u>Distribution Dates</u>          |
| <b>ACTR3005</b> , 1099 Reportable Transactions                                      | Jan. - Dec. 2014     | January 1, 2015                    |
| <b>ACTR3010</b> , Detailed 1099 Reportable Trans. with Adj.                         | Jan. - Dec. 2014     | January 1, 2015                    |
| <b>ACTR3015</b> , Summary 1099 Reportable Trans. with Adj.                          | Jan. - Dec. 2014     | January 1, 2015                    |
| <u>Adjustments to Second Set of ARS Reports</u>                                     | <u>Report Period</u> | <u>Adjustment Processing Dates</u> |
| <b>Review 2nd Set of ARS Reports &amp; Process Adjustments</b>                      | Jan. - Dec. 2014     | Jan 1- Jan 15, 2015                |
|   |                      |                                    |
| <u>Final Set of ARS Reports and Download Files</u>                                  | <u>Report Period</u> | <u>Distribution Dates</u>          |
| <b>ACTR3005</b> , 1099 Reportable Transactions                                      | Jan. - Dec. 2014     | January 16, 2015                   |
| <b>ACTR3010</b> , Detailed 1099 Reportable Trans. with Adj.                         | Jan. - Dec. 2014     | January 16, 2015                   |
| <b>ACTR3015</b> , Summarized 1099 Reportable Trans. with Adj.                       | Jan. - Dec. 2014     | January 16, 2015                   |
| <b>ACTB3035</b> , Vendor Payments Subject to Information Returns Reporting          | Jan. - Dec. 2014     | January 16, 2015                   |
| <b>ACTB3040</b> , Vendor Payments Subject to Information Returns Reporting by State | Jan. - Dec. 2014     | January 16, 2015                   |
| <b>ACTB3045</b> , Backup Withholding Payments by Agency                             | Jan. - Dec. 2014     | January 16, 2015                   |
| <b>FINDS</b> - 1099 Files Available for Downloading                                 | Jan. - Dec. 2014     | January 19, 2015                   |