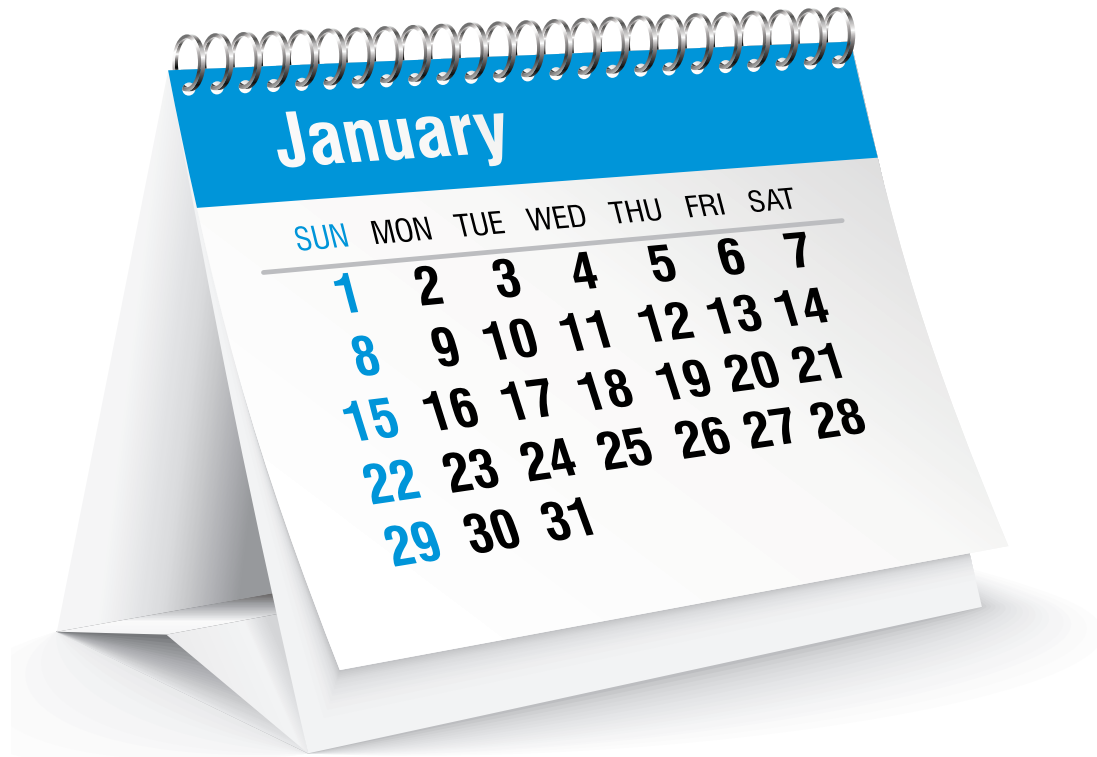


# 2015 Tax Calendar



**A COMPREHENSIVE  
TAX CALENDAR**

**FOR YOU CHURCH OR  
MINISTRY IN THE YEAR OF**

**2015!**

**For 2015**

By Raul Rivera



**StartCHURCH™**  
Start Right. Stay Right. StartCHURCH

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# Introduction

Can you believe that 2015 is almost here? Every year in January, our office gets tons of phone calls from pastors and leaders asking about tax forms and what needs to be filed in January. To that effect, we have put together a tax calendar to educate and guide you in the process. This calendar is specific for churches and ministries. We hope that it helps you in your endeavors to accomplish something great in 2015.

# Before January 1st

1. Have the annual board meeting of the directors. If you do not know what agenda items need to be covered in the annual meeting, we have a service whereby we create your annual minutes for you so that all you have to do is get together with your board of directors, go over each item, and sign off.
2. In the annual board meeting of the directors, designate the minister's housing allowance.
3. Each board member must sign the annual conflicts of interest statement. If you have been to one of our conferences, a sample statement can be found on page 85 of the conference manual.

# January 15th

1. As recommended by our StartRIGHTTM program, ministers that have had a housing allowance properly designated by the church must add up their qualifying housing allowance expenses by calculating the actual value of the home and the fair rental value.
2. Ministers must make the estimated tax payment for the 4th quarter of 2014 using Form 1040ES. Only make this payment if you believe you still owe taxes for 2014 and you will not file your tax return by February 2nd.
3. If you have non-ministerial employees and deposit payroll taxes monthly, the December 2014 payroll tax deposit is due. This tax deposit occurs on the 15th of every month unless the 15th falls on a weekend or holiday (i.e. On February 17th, the January 2015 tax deposit will be due).

# Anytime in January

1. If your ministry changed addresses last year, now will be the right time to update your address with the IRS. To do that you will need to file Form 8822.

Click [HERE](#) to download it.



# February 2nd

1. If you do not pay your 4th quarter estimated tax payment using Form 1040ES by January 15th, you may choose to file your 2014 income tax return by February 2nd to avoid a late penalty for not making the January 15th 4th quarter payment.
2. Deliver tax-deductible contribution statements to all of those who made contributions to your ministry.
3. Give W-2 forms to all of your employees, including the pastor. Be sure to carefully document any qualifying health insurance premiums your church paid for its staff. The new law requires that they be reported on line 12 of Form W-2. For those of you who have the W-2 and 1099-MISC Kit, all you have to do is follow the step-by-step instructions to electronically file Form W-2.

# February 2nd

4. Give 1099-MISC forms to independent contractors, including guest speakers and unincorporated landlords, who received \$600.00 or more in payments or honorariums for 2014. If you paid anyone royalties of \$10.00 or more, give him or her Form 1099-MISC. If you used the services of an attorney and paid him/her \$1.00 (one dollar) or more for his/her services, you must issue a 1099-MISC. For those of you who have the W-2 and 1099-MISC Kit, all you have to do is follow the step-by-step instructions to electronically file 1099-MISC and Form 1096 tax forms.
5. Consider applying for self-employment tax exemption before your window of time expires on April 15th. This can be big. For more information, call our office at 770-638-3444 and we will help you.
6. File Form 945 to report income tax withheld (backup withholdings) for 2014 on independent contractors, including citizen and non-citizen guest speakers.

# February 10th

1. File Form 941 (payroll tax) for the 4th quarter of 2014 and deposit any unpaid taxes, or file Form 944 for the 2014 tax year if your employment tax liability was \$1,000 or less and the IRS wrote you to allow you to use Form 944.
2. File Form 945 to report income tax withheld (backup withholdings) for 2014 on independent contractors, including citizen and non-citizen guest speakers.

# February 17th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the January 2015 payroll tax deposit is due.

# March 2nd

1. Send Form W-3, Transmittal of Wage and Tax Statements, to the Social Security Administration along with copy A of all employee W-2's you issued for calendar year 2014. For those of you who have the W-2 and 1099-MISC Kit, all you have to do is follow the step-by-step instructions to electronically file Form W-3 with your W-2 forms. If you file these electronically, the due date is later in March. Keep reading for more information!

2. Send copy A of Form 1099-MISC with Form 1096 to the IRS. For those of you who have the W-2 and 1099-Misc Kit, all you have to do is follow the step-by-step instructions to electronically file Form 1096. If you file these electronically, the due date is later in March. Keep reading for more information!

# March 16th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the February 2015 payroll tax deposit is due.

# March 31st

1. If you chose to file copy A of Form 1099 with Form 1096 electronically, this is the final day. If you file after this date, they will be considered late.
2. If you chose to file Form W-3, Transmittal of Wage and Tax Statements, with copy A of all employee W-2's electronically, this is the final day. If you file after this date, they will be considered late.

# April 15th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the March 2015 payroll tax deposit is due.
2. Ministers must file a 2014 income tax return through Form 1040, 1040A, or 1040EZ, and pay any taxes that are due. You may apply for a 6-month extension time by filing Form 4868.
3. Ministers must make the estimated tax payment for the 1st quarter of 2015 using Form 1040ES. Only make this payment if you believe you will owe taxes for 2015.
4. If you deposit the Social Security and medicare, and withheld income tax for your employees monthly, then deposit the tax payments for March.



# April 30th

1. You may now file Form 941 for the first quarter of 2015. Deposit or pay any un-deposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter on time, properly, and in full, you have until May 11 to file the return.

# May 11th

1. You may now file Form 941 for the first quarter of 2015. This due date only applies if you deposited the tax for the quarter on time, properly, and in full.

# May 15th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the May 2015 payroll tax deposit is due.
2. Ministers must make the estimated tax payment for the second quarter of 2015 using Form 1040ES. Only make this payment if you believe you will owe taxes for 2015. This is the second installment.
3. If you are a U.S. Citizen or resident alien living and working outside of the United States and Puerto Rico, file Form 1040 and pay any taxes, interest, or penalties due.

# June 15th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the May 2015 payroll tax deposit is due.
2. Ministers must make the estimated tax payment for the second quarter of 2015 using Form 1040ES. Only make this payment if you believe you will owe taxes for 2015. This is the second installment.
3. If you are a U.S. Citizen or resident alien living and working outside of the United States and Puerto Rico, file Form 1040 and pay any taxes, interest, or penalties due.

# July 15th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the June 2015 payroll tax deposit is due.

# July 31st

1. File Form 941 (payroll tax) for the second quarter of 2015 and deposit any unpaid taxes. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter on time, properly, and in full, you have until August 10th to file the return.

# August 10th

1. You may now file Form 941 for the second quarter of 2015. This due date only applies if you deposited the tax for the quarter on time, properly, and in full.

# August 17th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the July 2015 payroll tax deposit is due.



# September 15th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the August 2015 payroll tax deposit is due.
2. Ministers must make the estimated tax payment for June-August of 2015 using Form 1040ES. Only make this payment if you believe you will owe taxes for 2015. This is the third installment.

# October 15th

1. If you have an automatic 60-month extension to file your income tax return for 2014, file Form 1040, 1040A, or 1040EZ, and pay any taxes, interest, or penalties required.
2. If you have non-ministerial employees and deposit payroll taxes monthly, the September 2015 payroll tax deposit is due.

# November 2nd

1. File Form 941 (payroll tax) for the third quarter of 2015 and deposit any unpaid taxes. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter on time, properly, and in full, you have until November 10th to file the return.

# November 10th

1. You may now file Form 941 for the third quarter of 2015. This due date applies only if you deposited the tax for the quarter on time, properly, and in full.

# November 16th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the October 2015 payroll tax deposit is due.

# December 15th

1. If you have non-ministerial employees and deposit payroll taxes monthly, the November 2015 payroll tax deposit is due.
2. Ask all employees, including ministers, to fill out a new Form W-4.

# Disclosures

This 2015 Tax Calendar was derived from the information released by the IRS in Publication 509.

## IRS Circular 230 Disclosure

To ensure compliance with requirements imposed by the IRS, we must inform you that any tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.