

EMPLOYEE BENEFIT PLAN Required Tax Filings



**TERRASA
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FORM/FILING	TITLE	PURPOSE/COMMENT	DUE DATE
QUARTERLY FILINGS			
Fed Form 941	Employer's Quarterly Federal Tax Return	Used to report federal income taxes and FICA withholdings and payments.	Apr 30, Jul 31, Oct 31, Jan 31
MD SUTA	Maryland State Unemployment Taxes (SUTA)	Paid electronically, over the phone or online	Apr 30, Jul 31, Oct 31, Jan 31
ANNUAL FILINGS			
Fed Form 1099-Misc and Summary Form 1096	Miscellaneous Income	To report information and amounts relating to payments to service providers (applies to unincorporated service providers paid more than \$600).	Jan 31
Fed Form 1099-R and Summary Form 1096	Distributions from Pension, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	To report information and amounts relating to individuals to whom you have made a designated distribution or are treated as having made a distribution of \$10 or more from profit-sharing or retirement plans, any individual retirement arrangements (IRAs), annuities, pensions, insurance contracts, survivor income benefit plans, permanent and total disability payments under life insurance contracts, charitable gift annuities, etc.	Jan 31
Fed Form W-2 and Summary Form W-3	Employees Wage and Tax Statement	You must file Form(s) W-2 if you have one or more employees to whom you made payments (including noncash payments) for the employees' services in your trade or business.	Jan 31
Fed Form 940	Federal Unemployment Taxes (FUTA)	Used to report the organization's federal unemployment tax.	Jan 31
Fed Form 945	Annual Return of Withheld Federal Income Tax	Used to report federal income taxes withheld from non-payroll payments; e.g., participants benefit checks or payments to employees for non-payroll items.	Jan 31
MD Form 2	Personal Property Tax Return	Generally applies to all employee benefit plans, even if the Plan does not own any personal property.	Apr 15*
Fed Form 990**	Return of Organization Exempt From Income Tax	To report information to the IRS about an organization exempt from income tax.	May 15***
Fed Form 5500	Annual Return/Report of Employee Benefit Plan	To report information to the DOL about an employee benefits plan.	Jul 31****

*May be extended until June 15th.

**Generally, does not apply to retirement plans.

***Must be filed by the 15th day of the 5th month after the organization's accounting period ends (May 15th for a calendar-year filer). May be extended until the 15th day of the 11th month after the organization's accounting period ends (Nov 15th for a calendar-year filer).

****Must be filed by the last day of the 7th month after the end of the plan year (Jul 31st for Plans with a calendar year end). May be extended to the 15th day of the 10th month after the end of the plan year (Oct 15th for Plans with calendar year end).

LABOR UNION Required Tax Filings



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QUARTERLY FILINGS			
Fed Form 941	Employer's Quarterly Federal Tax Return	Used to report federal income taxes and FICA withholdings and payments.	Apr 30, Jul 31, Oct 31, Jan 31
MD SUTA	Maryland State Unemployment Taxes (SUTA)	Paid electronically, over the phone or online. Used to report the organization's state unemployment tax.	Apr 30, Jul 31, Oct 31, Jan 31
ANNUAL FILINGS			
Fed Form 1099-Misc and Summary Form 1096	Miscellaneous Income	To report information and amounts relating to payments to service providers (applies to service providers paid more than \$600).	Jan 31
Fed Form W-2 and Summary Form W-3	Employees Wage and Tax Statement	You must file Form(s) W-2 if you have one or more employees to whom you made payments (including noncash payments) for the employees' services in your trade or business.	Jan 31
Fed Form 940	Federal Unemployment Taxes (FUTA)	Used to report the organization's federal unemployment tax.	Jan 31
Fed Form 945	Annual Return of Withheld Federal Income Tax	Used to report federal income taxes withheld from non-payroll payments; e.g., participants benefit checks or payments to employees for non-payroll items.	Jan 31
Fed Form LM-2, LM-3, or LM-4*	Labor Organization Annual Report	Used to report federal income taxes withheld from non-payroll payments; e.g., participants benefit checks or payments to employees for non-payroll items.	Mar 31**
MD Form 1	Personal Property Tax Return	Is required filing for all organizations, regardless of whether the organization owns property, generates income, or has conducted business activity in Maryland during the preceding year.	Apr 15***
Fed Form 990	Return of Organization Exempt From Income Tax	To report information to the IRS about an organization exempt from income tax.	May 15****

*File LM-2 if organization had more than \$250,000 in annual receipts. File LM-3 if organization had between \$10,000 and \$250,000 in annual receipts. File LM-4 if organization had less than \$10,000 in annual receipts.

** Must be filed within 90 days after the end of the labor organization's fiscal year (Mar 31st for a calendar-year filer).

***May be extended until June 15th.

**** Must be filed by the 15th day of the 5th month after the organization's accounting period ends (May 15th for a calendar-year filer). May be extended until the 15th day of the 11th month after the organization's accounting period ends (Nov 15th for a calendar-year filer).