

## UK & US tax calendar

Date	Jurisdiction	Event
<b>1 January</b>	US	US tax year commences
<b>15 January</b>	US	4th Quarter estimated tax payment due from previous year
<b>31 January</b>	UK	Deadline for the submission of UK tax return. A late filing penalty of £100 will be a charged if the return is submitted after this date. Interest starts to accrue on any balance due. This is also the deadline for the first payment on account for the current tax year. Finally this is the final date by which you can file an amendment to your prior year tax return.
<b>28 February</b>	UK	A surcharge of 5% will be due on any balance of tax unpaid for the previous tax year ended 5 April
<b>6 April</b>	US	UK tax year commences
<b>15 April</b>	US	Interest due on any balance of tax unpaid. US citizens are entitled to an automatic 2 month extension to file if they reside abroad on April 15. A separate extension may be needed for state returns where there is a balance due or they do not accept the Federal extension. First estimated payment for the current tax year is due.  NOTE : Even though extensions of time are given, the calculation of any late filing penalties if the extended filing deadline is not met are calculated by reference to the amount of tax due on 15 April.
<b>31 May</b>	UK	Deadline for the submission of the employer return form P35 to the Inland Revenue is 19 May. Employees must receive a P60 (summary of earnings and tax paid) by this date.
<b>15 June</b>	US	The automatic extension for citizens overseas runs to this date. An extension to August 15 should be filed using form 4868, if this form was not filed for April 15. 2nd estimated tax payment for the current tax year due.
<b>6 July</b>	UK	Deadline for employees to receive a statement of benefits form P11D from their employers which is needed for tax return preparation.
<b>31 July</b>	UK	If the UK return due for submission on the previous 31 January has not been submitted a further £100 penalty will be charged. In addition, if there remains outstanding tax due in its respect, a second surcharge will be due on the balance.  2nd payment on account due for the UK tax year just ended.
<b>15 August</b>	US	If the US return has not yet been filed, a further extension request will be required.
<b>15 September</b>	US	3rd quarter estimated payment for the current year due
<b>30 September</b>	UK	Initial filing 'deadline' for tax returns for the year to 5 April. The deadline applies: <ul style="list-style-type: none"> <li>• if you would like the Inland Revenue to calculate your tax liability</li> <li>• if your liability is less than £1,000 and you would like to pay the tax with an adjustment to your tax coding</li> </ul>
<b>5 October</b>	UK	If you have not contacted the Inland Revenue before and you have a UK filing obligation for the previous tax year, you must inform the Inland Revenue by this date.
<b>15 December</b>	US	Final filing deadline for US returns, late filing penalties of 5% a month on the balance due at 15 April start to apply. Immediate action required.