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1953

## Calendar Year Tax Reminder for 1953

American Society of Women Accountants. D. C. Chapter

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CALENDAR YEAR  
TAX REMINDER  
FOR 1953

*Compliments*

D. C. CHAPTER  
AMERICAN SOCIETY  
OF  
WOMEN ACCOUNTANTS

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CALENDAR YEAR TAX REMINDER - 1953

PUBLISHED BY D. C. CHAPTER

AMERICAN SOCIETY OF WOMEN ACCOUNTANTS

Key

\*Monthly

\*\*Quarterly

JANUARY							FEBRUARY							MARCH							APRIL						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1			1				5			1				5						1			
	5					10			10	11						10	11				5					10	11
11				15			15					20		15					20				15				
		20								25		28					25				20					25	
25					30	31								30	31									30			
MAY							JUNE							JULY							AUGUST						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1							5															1
		5								10	11			5					10	11				5			
10	11				15		15					20				15				10	11					15	
			20								25				20				25				20				
	25					30		30										30	31			25					
31																				30	31						
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						5					1								5						5		
				10	11			5				10				10	11								10	11	
		15					11				15			15					20			15					
20					25				20								25			20						25	
			30				25					30	31	30									30	31			

## OFFICERS

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Vice Pres. -----Ruth Stearns  
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(Electric Institute)

Pauline Graaf  
(Federal Crop Ins. Corp.)

Helen O'Meara  
(Public Accountant)

NOTE: If any date falls on Sunday or a legal holiday, the return or tax is due on the following day.



## FEDERAL

### JANUARY

1st                    Withholding tax status - de-  
termination date.

15th                  Final 1952 "estimation day."  
Pay all of unpaid estimated 1952  
tax, making any final amend-  
ments. Instead of final estimate,  
penalty may be avoided for un-  
derestimating by filing final re-  
turn. Farmers file declarations  
and pay estimated tax. Farmer  
may file final return on or be-  
fore January 31 instead of mak-  
ing estimate.

Employers must deposit with  
an authorized agency if income  
tax withheld from employee's  
salaries and employer-employee  
old age benefits exceed \$100.

\* Information return for share-  
holders, officers and directors of  
certain foreign personal holding  
companies (Form 957).

\* Returns of stamp accounts by  
brokers, dealers in securities,  
etc., due for preceding month  
(Form 828).

31st                  Employer's return (941) for  
amounts withheld in last quarter

#### Key

\* Monthly

\*\*Quarterly

## FEDERAL

### JANUARY - Continued

of 1952, accompanied by Forms W-2a (employees' receipts), reconciliation Form W-3 and payment in cash or depositary receipts.

Annual return of excise tax on employers of eight or more individuals for year of 1952.

Employees' receipts (W-2) for amounts withheld in 1952 to be furnished by employer.

\*\* Quarterly return of tax withheld at source on corporate and government bond interest.

\* Admissions and dues tax, manufacturers and retailers excise tax, transportation and communications tax and miscellaneous excise taxes on sales and facilities for the previous month.

### FEBRUARY

1st Return of corporate distributions claimed to be nontaxable (Regulations 111, Sec. 29.148 - 1(b) Forms 1096 and 1099).

#### Key

\* Monthly

\*\* Quarterly

## FEDERAL

### FEBRUARY - Continued

- 1st                      Certificates of exemption from withholding from interest on corporate obligations issued prior to Jan. 1, 1934, containing tax free covenants. (Regulations 111 Sec. 29.143 - 3)
- 15th                     Annual information return of shareholders, officers and directors of certain foreign personal holding companies for the calendar year 1952.
- \*    See January.
- 28th                    Information returns for dividends, etc., paid, including payments to employees not covered by employees' receipts.
- \*    See January.

### MARCH

- 15th                    Income tax returns for calendar year 1952, and returns of calendar year decedents who died in 1952.
- Income tax, calendar year corporations, first 40% installment due on 1952 tax.



FEDERAL

MARCH - Continued

15th Individual income tax; balance of 1952 tax due in full.

Estimation day. File declarations and pay first 1/4 of 1953 estimated tax.

Annual returns of tax withheld at source on corporate and government bond interest and from non-resident alien individuals, etc.

Last day to file gift returns if gift of more than \$3,000 made in the calendar year of 1952 to any one person.

Last day for payment of unpaid expenses and interest accrued, - subject to the application of Code Sec. 24(c) to entitle taxpayer to deductions for previous calendar year.

\* See January

31st Last day for calendar year taxpayers to file application for change of accounting method for 1953.

\* See January

Continued on Page 23

Key

\* Monthly

\*\*Quarterly

OTHERS

JANUARY

1st D.C. - Annual report Domestic Corp.  
(Due within 20 days after Jan. 1)

Every incorporated and every unincorporated business, unless exempt must obtain license on or before Jan. 1.

Virginia - Business license tax.  
(Due by Jan. 31st.)

5th \*Maryland - Public passenger motor vehicles - intrastate report.

10th \*D.C. - Beer tax

Manufacturers, wholesalers or retailers of alcoholic beverages and beer report.

\*Virginia - Beer dealers, bottlers and mfrs. report.

Wholesalers tobacco tax payment.

11th \*Maryland - Admissions tax

Beer tax

Virginia - Building & Loan Ass'n. report.

OTHERS

JANUARY - Continued

15th \*Maryland - Sales tax (a) vendors before 15th of month (b) purchasers as to sale on which tax is due and unpaid within 15 days after sale is made.

Use tax (a) vendors required or permitted to collect tax (b) purchasers who have not paid such vendors (c) Users, storers or consumers of property on which tax is unpaid to seller or comptroller.

\*\*Virginia - Motor vehicle carriers road tax.

20th \*D.C. - Sales and use tax - individuals, associations and corporations.

\*\*Maryland - Unemployment Compensation.

\*Virginia - Use fuel tax, dealers and carriers gasoline tax reports.

25th \*D.C. - Gasoline tax

30th \*Maryland - Purchaser's report - cargo lot of motor fuel.

Key

\* Monthly

\*\*Quarterly

## OTHERS

### JANUARY - Continued

30th \*\*Virginia - Forest products severance tax

31st \*\*D.C. - Unemployment Compensation.

\*Maryland - Motor vehicle fuels tax - on or before last day of each month for fuel handled during previous month.

\*Virginia - Use fuel tax - Users.  
Gasoline (motor fuel tax. (See 20th)

\*\*Virginia - Unemployment Compensation

Motor vehicles carriers' road tax.

Motor carriers' tax - measured by fuel consumed in state.

### FEBRUARY

1st D.C. - Balance sheets of all public utilities with P.U.C.

Annual reports of electric companies, etc. to Congress.

Street railway report

OTHERS

FEBRUARY - Continued

- 1st Virginia - Bank Share tax report
- 5th \*Maryland - See January
- 10th \*D.C. - See January
- \*Virginia - See January
- 11th \*Maryland - See January
- 15th D.C. - Income withholding report  
    (Employer)
- Maryland - Income withholding re-  
    port (Employer)
- \*Maryland - See January
- Virginia - Information return for  
    corporate and partnership in-  
    come tax -- (domestic and for-  
    eign corp.)
- 20th \*D.C. - See January
- \*Virginia - See January
- 25th \*D.C. - See January
- 28th (31st) D.C. - Report and Payment  
    due before Mar. 1st on Domes-  
    tic and Foreign Insurance Co.  
    premiums, also license fee.

Key

\* Monthly

\*\*Quarterly

OTHERS

FEBRUARY - Continued

28th \*Maryland - See January

\*Virginia - See January

MARCH

1st D.C. - Annual reports of all insurance companies doing business in D. C.

Virginia - Corporate franchise tax - domestic corporations.

Registration Fee - domestic and foreign corporation.

Motor vehicle carriers - property tax.

Insurance companies premium tax return.

5th \*Maryland - See January

10th \*D.C. - See January

\*Virginia - See January

11th \*Maryland - See January

15th Maryland - Public utilities - Gross Receipt Tax

OTHERS

MARCH - Continued

15th Insurance Co. tax report and payment.

Report on Distilled Spirits by Distiller or Warehouseman.

\*Maryland - See January

Virginia - Gift tax and return

20th \*D.C. - See January

\*Virginia - See January

25th \*D.C. - See January

30th \*Maryland - See January

31st D.C. - Second Half Real and Personal Property Tax.

Bank Gross Earnings Tax

Public Utilities Tax

Motor Vehicle Registration fees

Maryland - Registration fees (motor vehicle)

\*Maryland - See January

Key

\* Monthly

\*\* Quarterly

OTHERS

MARCH - Continued

31st \*Virginia - See January

APRIL

1st Virginia - Motor vehicle carriers -  
license taxes and certificates of  
convenience.

5th \*Maryland - See January

10th \*D.C. - See January

\*Virginia - See January

11th \*Maryland - See January

15th D.C. - Income tax - domestic tax  
and foreign.

Income tax - resident indi-  
viduals.

Maryland - Bank Shares Tax due.

Income tax individuals and  
corporations, including individ-  
ual and corporate fiduciaries  
except banks, non-profit corp.  
and mutual insurance co.

Domestic corporation  
franchise tax.



OTHERS

APRIL - Continued

15th Foreign corporation filing  
fee.

Property tax.

Public utilities (except rail-  
roads) shares tax.

\*Maryland - See January

Virginia - Corporate income tax -  
domestic and foreign.

Motor carrier taxes, motor  
vehicle registration and fees.

\*\*Virginia - See January

20th \*D.C. - See January

\*\*Maryland - See January

\*Virginia - See January

25th \*D.C. - See January

30th \*\*D.C. - See January

\*Maryland - See January

\*Virginia - See January

\*\*Virginia - See January

Key

\* Monthly

\*\*Quarterly

OTHERS

MAY

1st Maryland - Chain store tax

Virginia - Personal income tax

Taxation of capital not otherwise taxed.

Return of personal property

Intangible property tax return.

Motor bus transportation companies annual return.

Railway and canal corp. Property and Franchise tax.

Pipe line companies - property and franchise tax.

Express companies property and license tax.

Foreign car companies (merchandise cars) property tax.

All public utilities subject to tax - reports due by May 1st.

5th \*Maryland - See January

## OTHERS

### MAY - Continued

- 10th    \*D.C. - See January  
         \*Virginia - See January
- 11th    \*Maryland - See January
- 15th    \*Maryland - See January
- 20th    \*D.C. - See January  
         \*Virginia - See January
- 25th    \*D.C. - See January
- 30th    \*Maryland - See January
- 31st    \*Maryland - See January  
         \*Virginia - See January

### JUNE

- 5th    \*Maryland - See January
- 10th    \*D.C. - See January  
         \*Virginia - See January
- 11th    \*Maryland - See January
- 15th    \*Maryland - See January
- 20th    \*D.C. - See January

### Key

\* Monthly

\*\*Quarterly

OTHERS

JUNE - Continued

- 20th \*Virginia - See January  
25th \*D.C. - See January  
30th \*Maryland - See January  
\*Virginia - See January

JULY

- 5th \*Maryland - See January  
10th \*D.C. - See January  
\*Virginia - See January  
11th \*Maryland - See January  
15th \*Maryland - See January  
\*\*Virginia - See January  
20th \*D.C. - See January  
\*\*Maryland - See January  
\*Virginia - See January  
25th \*D.C. - See January  
30th \*Maryland - See January  
\*\*Virginia - See January

## OTHERS

### JULY - Continued

31st \*\*D.C. - See January

D.C. - Last day to submit personal property tax return. (20% penalty for late filing)

\*Maryland - See January

\*Virginia - See January

\*\*Virginia - See January

### AUGUST

1st D.C. - Bank gross earnings.

Gas, electric lighting, and telephone companies - gross earnings tax.

5th \*Maryland - See January

10th \*D.C. - See January

\*Virginia - See January

11th \*Maryland - See January

15th \*Maryland - See January

20th \*D.C. - See January

\*Virginia - See January

### Key

\* Monthly

\*\*Quarterly

OTHERS

AUGUST - Continued

- 25th \*D.C. - See January  
30th \*Maryland - See January  
31st \*Maryland - See January  
\*Virginia - See January

SEPTEMBER

- 5th \*Maryland - See January  
10th \*D.C. - See January  
\*Virginia - See January  
11th \*Maryland - See January  
15th \*Maryland - See January  
20th \*D.C. - See January  
\*Virginia - See January  
25th D.C. - First half real and personal  
property tax.  
\*D.C. - See January  
30th \*Maryland - See January  
\*Virginia - See January

OTHERS

OCTOBER

- 1st Maryland - Property taxes  
assessed by local collector -  
due.
- 5th \*Maryland - See January
- 10th \*D.C. - See January
- \*Virginia - See January
- 11th \*Maryland - See January
- 15th \*Maryland - See January
- \*\*Virginia - See January
- 20th \*D.C. - See January
- \*\*Maryland - See January
- \*Virginia - See January
- 25th \*D.C. - See January
- 30th \*Maryland - See January
- \*\*Virginia - See January
- 31st \*\*D.C. - See January
- \*Maryland - See January
- \*Virginia - See January

Key

\* Monthly

\*\*Quarterly

OTHERS

OCTOBER - Continued

31st \*\*Virginia - See January

NOVEMBER

5th \*Maryland - See January

10th \*D.C. - See January

\*Virginia - See January

11th \*Maryland - See January

15th \*Maryland - See January

20th \*D.C. - See January

\*Virginia - See January

25th \*D.C. - See January

30th \*Maryland - See January

\*Virginia - See January

DECEMBER

5th \*Maryland - See January

10th \*D.C. - See January

\*\*Virginia - See January

11th \*Maryland - See January



OTHERS

DECEMBER - Continued

15th \*Maryland - See January

20th \*D.C. - See January

\*Virginia - See January

25th \*D.C. - See January

30th \*Maryland - See January

31st \*Maryland - See January

\*Virginia - See January

Key

\* Monthly

\*\*Quarterly

FEDERAL

Continued from page 6

APRIL

15th            Fiduciary income tax return  
due for calendar-year 1952.  
Estate can pay 25% installment.

\*    See January

30th            \*    See January

\*\*   See January

MAY

15th            Non-taxable fiduciary infor-  
mation returns for the calendar  
year of 1952.

Annual information returns  
for certain tax exempt corpora-  
tions for calendar year 1952.

\*    See January

31st            \*    See January

JUNE

15th            Second 1953 "estimation  
day". Pay 1/3 of unpaid esti-  
mated 1953 tax.

Second 40% installment due  
on 1952 corporation income tax.

## FEDERAL

### JUNE - Continued

15th Payment of tax withheld at source on tax-free covenant bonds and non-resident foreign corporations for the calendar year 1952.

\* See January

30th \* See January

### JULY

15th Second 25% installment of 1952 estate income tax due. .

\* See January

31st Annual return by owners of coin-operated amusement and gaming devices, bowling alleys, pool and billiard tables.

\* See January

\*\* See January

### AUGUST

15th \* See January

31st \* See January

### Key

\* Monthly

\*\*Quarterly

## FEDERAL

### SEPTEMBER

15th            Third 1953 "estimation day".  
Pay  $\frac{1}{2}$  of unpaid estimated 1953  
tax.

Income tax, calendar-year  
corporations, third installment,  
10% due on 1952 tax.

\* See January

30th        \* See January

### OCTOBER

15th            Third 25% income tax install-  
ment of estate.

\* See January

31st        \* See January

\*\* See January

### NOVEMBER

15th        \* See January

30th        \* See January

### DECEMBER

15th            Income tax, calendar-year  
corporations, final installment,

FEDERAL

DECEMBER - Continued

10% due on 1952 tax.

\* See January

31st \* See January

Key

\* Monthly

\*\* Quarterly