

2018 Tax Calendar

Below are the key tax-filing deadlines for 2018.

Strategy: Keep this tax calendar handy for reference, when needed, during the year.

Note: If a regular due date falls on a weekend or holiday, it is postponed to the next business day.

If you operate on a fiscal-year schedule for tax purposes, rather than the usual calendar-year schedule, your due dates for each quarter will line up differently. Using the 2018 calendar, here's how you should calculate your deadlines:

Personal tax deadlines

Annual tax returns. Your personal tax return (Form 1040) is due on the 15th day of the fourth month following the close of your tax year.

Alert: Because April 15, 2018, is a Sunday and Emancipation Day is celebrated in Washington, D.C., on April 16, the deadline for filing returns is delayed to April 17, 2018.

Estimated tax payments. The first three quarterly installments of estimated tax (Form 1040-ES) are due on the 15th day of the fourth, sixth and ninth months of your tax year. The fourth and final installment is due on the 15th day of the first month following the close of your tax year.

Corporate tax deadlines

Annual tax returns. Under a change that took effect last year, your annual corporate return (Form 1120 or 1220-S) is now due on the 15th day of the fourth month (instead of the third month) following the close of your corporation's tax year. S corporations must provide each shareholder with a copy of Schedule K-1 or a substitute Schedule K-1.

Estimated tax payments. The quarterly installments of estimated taxes are due on the 15th day of the fourth, sixth, ninth and 12th months of the corporation's tax year.

Partnership tax deadlines

Annual returns. Under a change taking effect last year, your annual partnership return (Form 1065) is due on the 15th day of the third month (instead of the fourth month) following the close of the partnership's tax year. Partnerships must provide each partner with a copy of Schedule K-1 or a substitute Schedule K-1.

JANUARY

Employers. Prepare copies of W-2s for 2017, and give them to your employees by Jan. 31. If an employee agreed to receive his or her W-2 electronically, post it and notify the worker by Jan. 31.

Tuesday, Jan. 16

Personal. Pay the fourth-quarter and final estimated-tax payment for the year 2017 with Form 1040-ES. You don't have to make this payment if you file your 2017 return (Form 1040) and pay any tax due by Jan. 31, 2018.

Employers. December 2017 monthly payroll tax deposit is due if you're not on a semiweekly deposit schedule.

Wednesday, Jan. 31

Personal. File your 2017 income tax return (Form 1040) if you did not make a fourth-quarter estimated payment by Jan. 16.

Businesses. Give Form 1099 information statements to the recipients of certain payments you made for services during 2017. This can include independent contractor compensation, interest on seller-financed mortgages, rent, professional services fees, real estate transactions, profit-sharing and pension plan distributions. Send Forms W-2, certain 1099s and 1096 to the IRS. A separate 1096 is required for each 1099 type. Also, submit statements to customers who paid you more than \$10,000 in any single cash transaction during 2017. (For details, see instructions for Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*.)

Employers. File Form 941 (payroll tax) for the fourth quarter of 2017 and deposit any unpaid taxes. File Form 940 (federal unemployment tax) for 2017. File Form 945 to report income tax withheld for 2017 on all nonpayroll items, such as pensions, annuities and IRAs. File Form 944 for the 2017 tax year if your employment tax liability was \$1,000 or less. Send Form W-3, *Transmittal of Wage and Tax Statements*, to the IRS along with Copy A of all employee W-2s you issued in 2018 for calendar-year 2017. Also, under the Affordable Care Act (ACA), submit Forms 1095-B and 1095-C to employees.

FEBRUARY

Thursday, Feb. 15

Personal. File a new Form W-4 with your employer to change your withholding or continue the exemptions claimed in 2017.

Employers. January 2018 payroll tax deposit is due if you're not on a semiweekly deposit schedule. Also, begin for 2018 withholding income tax from the pay of any employees who claimed exemptions in 2017 but did not give you a new Form W-4 to continue the exemptions this year.

Wednesday, Feb. 28

Businesses. Forms 1099, other than certain 1099-MISC, are due to the IRS, other than those filed electronically (see April 2).

Employers. Under the ACA, submit Forms 1094-B, 1095-B, 1094-C and 1095-C to the IRS, if filing on paper.

MARCH

Thursday, March 15

S corporations. File your 2017 calendar-year income tax return (Form 1120-S) and pay any tax that is due. Provide each shareholder with a copy of Schedule K-1 (Form 1120-S), *Shareholder's Share of Income, Deductions, Credits, etc.*, or a substitute Schedule K-1. For an automatic six-month extension, file Form 7004.

S corporation election. File Form 2553, *Election by a Small Business Corporation*, by this date to be treated as an S corp beginning with calendar-year 2018. If you miss the deadline, the switch generally won't take effect until calendar-year 2019.

Partnerships (and LLCs treated as partnerships). File your 2017 calendar-year return (Form 1065). Provide each partner with a copy of Schedule K-1, *Partner's Share of Income, Deductions, Credits, etc.*, or a substitute Schedule K-1. For an automatic six-month extension, file Form 7004.

Employers. February 2018 payroll tax deposit is due if you're not on a semiweekly deposit schedule.

APRIL

Monday, April 2

Employers. If you file electronically, send Forms 1098, certain 1099 or W-2G to the IRS. Otherwise, see Feb. 28 rules. The due date for giving recipients those forms is still Jan. 31, regardless of whether you file electronically. For information about filing Forms 1098, 1099 or W-2G electronically, see Publication 1220. Also, under the ACA, submit Forms 1094-B, 1094-C and 1095-C to the IRS, if filing electronically.

Tuesday, April 17

Personal. File your income tax return for 2017 (Form 1040, 1040-A or 1040-EZ) and pay any tax that is due. For an automatic six-month extension, file Form 4868 and pay the projected tax. You can receive an extension by phone if you pay part or all of your estimated income tax that is due with a credit card.

- ✓ Pay first installment of 2018 estimated tax (Form 1040-ES).
- ✓ If you paid cash wages of \$2,000 or more in 2017 to a household employee, file Schedule H with Form 1040 and report any employment taxes or tax withheld.
- ✓ Last day for 2017 contributions to a regular or Roth IRA.
- ✓ Make your Keogh plan or Simplified Employee Pension (SEP) contribution for 2017 if you are not requesting a filing extension for your tax return.
- ✓ File gift-tax returns (Form 709 or 709-A) for gifts made in 2017 that exceeded \$14,000 per recipient. For a six-month extension, file Form 4868.
- ✓ File FinCEN Form 114, *Report of Foreign Bank and Financial Accounts (FBAR)*, if foreign account deposits exceeded \$10,000 in 2017.

C corporations. File a 2017 calendar-year income tax return (Form 1120 or 1120-A) and pay any tax that is due. If you want an automatic six-month extension, file Form 7004, and deposit what you estimate you owe.

Corporations. Pay the first installment of 2018 estimated income tax. For help with estimating, consult Form 1120-W.

Employers. March 2018 payroll tax deposit is due if you're not on a semiweekly deposit schedule.

Monday, April 30

Employers. File Form 941 (payroll tax) for the first quarter of 2018 and deposit any unpaid taxes. Also, deposit unemployment taxes for the first quarter of 2018 if you owe more than \$500 in federal unemployment taxes (FUTA) for the year.

MAY

Monday, May 14

Employers. April 2018 payroll tax deposit is due if you're not on a semiweekly deposit schedule.

JUNE

Friday, June 15

Personal. If you're a U.S. citizen or resident alien living and working (or on military duty) outside the country, send in Form 1040 for 2017 and pay any tax due. See the entry for April 17. File Form 4868 to obtain four additional months to file. (*Note: Military participants in combat zones may earn further extensions. See Publication 3, [Armed Forces' Tax Guide](#).*) Also, individuals should pay the second installment of their 2018 estimated taxes with Form 1040-ES.

Corporations. Pay the second installment of your 2018 estimated income tax.

Employers. May 2018 payroll tax deposit due if you're not on a semiweekly deposit schedule.

JULY

Monday, July 16

Employers. June 2018 payroll tax is due if you're not on a semiweekly deposit schedule.

Tuesday, July 31

Employers. File Form 941 (payroll tax) for the second quarter of 2018 and deposit any unpaid taxes. Deposit unemployment taxes for the second quarter of 2018 if you owe more than \$500 in FUTA for the year. If you maintain an employee pension, profit-sharing or stock bonus plan, file Form 5500 or 5500-EZ for calendar-year 2017. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

AUGUST

Wednesday, Aug. 15

Employers. July 2018 payroll tax is due if you're not on a semiweekly deposit schedule.

SEPTEMBER

Monday, Sept. 17

Personal. Pay the third installment of your 2018 estimated tax.

C corporations. If you received an extension from April 17, send in your 2017 calendar-year income tax return (Form 1120 or 1120-A) and pay any tax that is due. Also, pay the third installment of your 2018 estimated income tax.

S corporations. If you received a six-month extension from March 15, send in your 2017 calendar-year income tax return (Form 1120-S).

Partnerships (and LLCs treated as partnerships). File your 2017 calendar-year return if you received a six-month extension from March 15. Provide each partner with a copy of Schedule K-1 (Form 1065).

Employers. August 2018 payroll tax is due if you're not on a semiweekly deposit schedule.

OCTOBER

Monday, Oct. 15

Personal. File Form 1040 for 2017 and pay the tax that is due if you received an extension from April 17. This is also the last day to make Keogh or SEP contributions for 2017 if you received an extension.

Employers. September 2018 payroll tax is due if you're not on a semiweekly deposit schedule.

Wednesday, Oct. 31

Employers. File Form 941 (payroll tax) for the third quarter of 2018 and deposit unpaid taxes. Deposit unemployment tax for the third quarter of 2018 if you owe more than \$500 in FUTA for the year.

Employers. During November, ask your employees whose withholding allowances will change in 2019 to fill out a new Form W-4.

NOVEMBER

Thursday, Nov. 15

Employers. October 2018 payroll tax is due if you're not on a semiweekly deposit schedule.

DECEMBER

Monday, Dec. 17

Corporations. Pay the fourth installment of your 2018 estimated income tax.

Employers. November 2018 payroll tax is due if you're not on a semiweekly deposit schedule.