



Each date shown below is the last day for filing the return or making the payment of tax indicated.

For income tax returns, the due dates apply to calendar-year taxpayers only. Employment tax due dates are determined on a calendar-year basis for all taxpayers.

If any statutory due date falls on a Saturday, Sunday, or legal holiday, the due date is the next succeeding day that is not a Saturday, Sunday, or legal holiday (national, District of Columbia, or statewide in the state where the return is to be filed).

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
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JANUARY 15

- **Individuals.** Make a payment of your estimated tax for 2018 if you did not pay your income tax for the year through withholding (or did not pay enough in tax that way). Use Form 1040-ES. This is the final installment date for 2018 estimated tax. However, you don't have to make this payment if you file your 2018 return and pay any tax due by January 31, 2019.
- **Employers.** For Social Security, Medicare, withheld income tax, and nonpayroll withholding, deposit the tax for payments in December 2018 if the monthly rule applies.

January 31

- **All businesses.** Give annual information statements (Forms 1099) to recipients of certain payments you made during 2018. Payments that are covered include (1) compensation for workers who are not considered employees, (2) dividends and other corporate distributions, (3) interest, (4) medical and health care payments, (5) rents, (6) royalties, (7) profit-sharing distributions, (8) retirement plan distributions, (9) original issue discounts, (10) prizes and awards, (11) cash payments for fish to anyone

in the trade or business of catching fish, (12) debt cancellations (treated as payment to debtor), (13) payments of Indian gaming profits to tribal members, and (14) cash payments over \$10,000. There are different forms for different types of payments.

- **Individuals who must make estimated tax payments.** If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return (Form 1040) for 2018 by January 31. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment.
- **Employers.** Give your employees their copies of Form W-2 for 2018. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting. For nonpayroll taxes, file Form 945 to report income tax withheld for 2018 on all nonpayroll items, such as back-up withholding and withholding on pensions, annuities, and IRAs. For Social Security, Medicare, and withheld income tax, file Form 941 for the fourth quarter of 2018. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it with the return. If you deposited the tax for the quarter in full and on time, you have until February 11 to file the return. For federal unemployment tax, file Form 940 for 2018. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you already deposited the tax for the year in full and on time, you have until February 11 to file the return.

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FEBRUARY 15

- **All businesses.** Give annual information statements (Forms 1099) to recipients of certain payments you made during 2018. Payments that are covered include (1) amounts paid in real estate transactions, (2) amounts paid in broker and barter exchange transactions, and (3) substitute payments and gross proceeds paid to attorneys.
- **Employers.** For Social Security, Medicare, withheld income tax, and nonpayroll withholding, deposit the tax for payments in January if the monthly rule applies.
- **Individuals.** If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 to continue your exemption for another year.

February 16

- **Employers.** Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2018 but did not give you a new Form W-4 to continue the exemption for 2019.

February 28

- **All businesses.** File paper versions of most annual information statements (Forms 1098, 1099, and others) for certain payments you made during 2018 (due date is April 1 if you are filing electronically).

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MARCH 15

- **Partnerships.** File a 2018 calendar-year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), *Partner's Share of Income, Deductions, Credits, etc.*, or a substitute Schedule K-1 (Form 1065). If you want an automatic six-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then, file Form 1065 and provide each partner with a copy of their final or amended (if required) Schedule K-1 by September 16.
- **S corporations.** File a 2018 calendar-year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), *Shareholder's Share of Income, Deductions, Credits, etc.*, or a substitute Schedule K-1. If you want an automatic six-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe. Then, file Form 1120S and provide each partner with a copy of their final or amended (if required) Schedule K-1 by September 16.
- **S corporation election.** File Form 2553, *Election by a Small Business Corporation*, to choose to be treated as an S corporation beginning with calendar year 2019. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2020.
- **Employers.** For Social Security, Medicare, withheld income tax, and nonpayroll withholding, deposit the tax for payments in February if the monthly rule applies.

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APRIL 11

- **Employees who work for tips.** If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.

April 17

- **Individuals.** File a 2017 income tax return. If you want an automatic six-month extension of time to file the return, file Form 4868, "Application for Automatic Extension of Time To File U.S. Individual Income Tax Return." Then, file Form 1040, 1040A, or 1040EZ by October 15. If you are not paying your 2018 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2018 estimated tax. Use Form 1040-ES.
- **Employers.** For Social Security, Medicare, withheld income tax, and nonpayroll withholding, deposit the tax for payments in March if the monthly rule applies.
- **Household employers.** If you paid cash wages of \$2,000 or more in 2017 to a household employee, file Schedule H (Form 1040) with your income tax return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2016 or 2017 to household employees. Also, report any income tax you withheld for your household employees.
- **Corporations.** File a 2017 calendar-year income tax return (Form 1120) and pay any tax due. If you want an automatic six-month extension of time to file the return, file Form 7004 and deposit what you

estimate you owe. Deposit the first installment of estimated income tax for 2018.

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MAY 1

- **Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2018. Deposit or pay any undeposited 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 timely, properly, and in full, you have until May 10 to file the return.
- **Federal unemployment tax.** Deposit the tax owed through March if more than \$500.

May 10

- **Employees who work for tips.** If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070.
- **Employers.** For Social Security, Medicare, and withheld income tax, file Form 941 for the first quarter of 2018. This due date applies only if you deposited the tax for the quarter in full and on time.

May 15

- **Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in April.
- **Non-payroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in April.
- **Employers.** For Social Security, Medicare, withheld income tax, and non-payroll withholding, deposit the tax for payments in April if the monthly rule applies.

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JUNE 10

- **Employees who work for tips.** If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.

June 15

- **Individuals:** If you are not paying your 2018 income tax through withholding (or will not pay enough tax during the year that way), pay the second installment of your 2018 estimated tax. If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due for 2017. If you want additional time to file your return, file Form 4868 to obtain four additional months to file. Then, file Form 1040 by October 15.
- **Corporations:** Deposit the second installment of estimated tax for 2018.
- **Employers.** For Social Security, Medicare, withheld income tax, and non-payroll withholding, deposit

the tax for payments in May if the monthly rule applies.

- **Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in May.
- **Non-payroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in May.

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JULY 11

- **Employees who work for tips.** If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.

July 16

- **Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in June.
- **Non-payroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in June.

July 31

- **Employers.** For Social Security, Medicare, and withheld income tax, file Form 941 for the second quarter of 2018. Deposit any undeposited tax. 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 in full and on time, you have until August 10 to file the return. For federal unemployment tax, deposit the tax owed through June if more than \$500. If you maintain an employee benefit plan with a calendar year-end, file Form 5500 or 5500-EZ for calendar year 2017.

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AUGUST 1

- **Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2018. Deposit or pay any undeposited 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 timely, properly, and in full, you have until August 10 to file the return.
- **Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2018, but less than \$2,500 for the second quarter.
- **Federal unemployment tax.** Deposit the tax owed through June if more than \$500.
- **All employers.** If you maintain an employee benefit plan, such as a pension, profit sharing, or stock bonus plan, file Form 5500 or 5500EZ 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 10

- **Employees who work for tips.** If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.
- **Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2018. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

August 15

- **Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in July.
- **Non-payroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in July.

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September 17

- **Individuals.** If you are not paying your 2018 income tax through withholding (or will not pay in enough tax during the year that way), pay the third installment of your 2018 estimated tax. Use Form 1040-ES.
- **Employers.** For Social Security, Medicare, withheld income tax, and non-payroll withholding, deposit the tax for payments in August if the monthly rule applies.
- **Corporations.** File a 2017 calendar-year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic six-month extension. Deposit the third installment of estimated income tax for 2018. Use the worksheet Form 1120-W to help estimate tax for the year.
- **S corporations.** File a 2017 calendar-year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic six-month extension. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.
- **Partnerships.** File a 2017 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise see April 17. Provide each partner with a copy of their final or amended Schedule K1 (Form 1065) or substitute Schedule K1 (Form 1065).
- **Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in August.
- **Non-payroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in August.

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OCTOBER 11

- **Employees who work for tips.** If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.

October 15

- **Individuals.** If you have an automatic six-month extension to file your income tax return for 2017, file

Form 1040, 1040A, or 1040EZ and pay any tax, interest, or penalties due.

- **Employers.** For Social Security, Medicare, withheld income tax, and nonpayroll withholding, deposit the tax for payments in September if the monthly rule applies.
- **Corporations.** File a 2017 calendar-year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension.
- **Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in September.
- **Non-payroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in September.

October 31

- **Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2018. Deposit or pay any undeposited 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 timely, properly, and in full, you have until November 10 to file the return.
- **Employers.** For Social Security, Medicare, and withheld income tax, file Form 941 for the third quarter of 2018. Deposit any undeposited tax. (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 in full and on time, you have until November 13 to file the return.
- **Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2018, but less than \$2,500 for the third quarter.
- **Federal unemployment tax.** Deposit the tax owed through September if more than \$500.

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NOVEMBER 13

- **Employees who work for tips.** If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.
- **Income tax withholding.** Ask employees whose withholding allowances will be different in 2019 to fill out a new Form W4 or Form W4(SP). The 2019 revision of [Form W4](#) will be available on the IRS website by mid-December.
- **Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2018. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- For **Social Security, Medicare, and withheld income tax**, file Form 941 for the third quarter of 2018. This due date applies only if you deposited the tax for the quarter in full and on time.

November 15

- **Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in October.
- **Non-payroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in October.

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DECEMBER 12

- **Employees who work for tips.** If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

December 17

- **Employers.** For Social Security, Medicare, withheld income tax, and nonpayroll withholding, deposit the tax for payments in November if the monthly rule applies.
- **Corporations.** Deposit the fourth installment of estimated income tax for 2018.

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Disclaimer: The dates on this page are to be used as a guide. It is your responsibility to comply with all tax filing deadlines.