

TAX CALENDAR 2018

January 15th

- Due date for 4th QTR (prior year) estimated tax payment (Form 1040 ES)

January 31st

- Due date to file Payroll Tax Return (Form 941) and State Payroll forms for the 4th QTR (prior year).
- Due date to mail annual information statements to recipients of payments made during prior year (1099's, W2's, etc.)
- Due date to file information returns with IRS (1096, 1099, W2, W3, etc.)

March 15th

- Due date to file corporate income tax return for prior calendar year partnerships and all S-Corporations, unless extension is filed.

April 15th

- Due date to file Form 1040 and C-Corporation, unless extension is filed. Late penalty and interest start if tax is not paid by April 15th, even if extension is filed.
- Due date of 1st QTR estimated tax payment (Form 1040 ES).
- Due date for prior calendar year Partnerships to file form 1065, unless extension is filed.
- Previous year IRA Contribution is due. SEP IRA contributions due unless tax return extension is filed.

April 30th

- Due date to file Payroll Tax Return (Form 941) and State Payroll forms for the 1st QTR.

June 15th

- Due date for 2nd QTR estimated tax payment (Form 1040 ES).

July 31st

- Due date to file Payroll Tax Return (Form 941) and State Payroll forms for the 2nd QTR.

August 31st

- Due date to file Form 2290 Heavy Highway Road Use Tax. Full payment in the amount of \$550.00 must be made at this time.

September 15th

- Due date for 3rd QTR estimated tax payment (Form 1040 ES).
- Due date for extended S-Corporation Tax Returns (Form 1120S).

October 15th

- Due date for extended Form 1040, 1065 (calendar year taxpayers).

October 31st

- Due date to file Payroll Tax Return (Form 941) and State Payroll forms for 3rd QTR.