

Date	Deadline for
January 31	Individuals: Filing a 2018 income tax return (Form 1040) and paying tax due, to avoid penalties for underpaying the January 15 installment of estimated taxes.
	Businesses: Providing Form 1098, Form 1099 (except for those that have a February 15 deadline) and Form W-2G to recipients. Filing Form 1099 if it includes payments for nonemployee compensation in Box 7.
	Employers: Providing 2018 Form W-2 to employees; reporting income tax withholding and FICA taxes for fourth quarter 2018 (Form 941); and filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.
	Employers: Filing 2018 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.
February 11	Individuals: Reporting January tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for fourth quarter 2018 (Form 941) and filing a 2018 return for federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.
February 28	Businesses: Filing Form 1098, Form 1099 (other than those with a January 31 or February 15 deadline) and Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2018. (Electronic filers can defer filing to April 1.)
March 11	Individuals: Reporting February tip income, \$20 or more, to employers (Form 4070).
March 15	Calendar-year S corporations: Filing a 2018 income tax return (Form 1120S) or filing for an automatic six-month extension (Form 7004), and paying any tax due.
	Calendar-year partnerships: Filing a 2018 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).
April 1	Employers: Electronically filing 2018 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.
April 10	Individuals: Reporting March tip income, \$20 or more, to employers (Form 4070).
April 15	Individuals: Filing a 2018 income tax return (Form 1040, Form 1040A or Form 1040EZ) or filing for an automatic six-month extension (Form 4868), and paying any tax due. (See June 17 for an exception for certain taxpayers.)
	Individuals: Paying the first installment of 2019 estimated taxes, if not paying income tax through withholding (Form 1040-ES).
	Individuals: Making 2018 contributions to a traditional IRA or Roth IRA (even if a 2018 income tax return extension is filed).
	Individuals: Making 2018 contributions to a SEP or certain other retirement plans (unless a 2018 income tax return extension is filed).
	Individuals: Filing a 2018 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892), and paying any gift tax due; or filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.
	Household employers: Filing Schedule H (Form 1040), if wages paid equal \$2,100 or more in 2018 and Form 1040 is not required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return and is thus extended to the due date of the return.
	Trusts and estates: Filing an income tax return for the 2018 calendar year (Form 1041) or filing for an automatic five-and-a-half month extension to October 1 (Form 7004), and paying any income tax due.
	Calendar-year corporations: Filing a 2018 income tax return (Form 1120) or filing for an automatic six-month extension (Form 7004), and paying any tax due.
	Calendar-year corporations: Paying the first installment of 2019 estimated income taxes.
April 30	Employers: Reporting income tax withholding and FICA taxes for first quarter 2019 (Form 941), and paying any tax due.
May 10	Individuals: Reporting April tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for first quarter 2019 (Form 941), if you deposited on time and in full all of the associated taxes due.
May 15	Exempt organizations: Filing a 2018 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic six-month extension (Form 8868) and paying any tax due.
	Small exempt organizations (with gross receipts normally of \$50,000 or less): Filing a 2018 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.
June 10	Individuals: Reporting May tip income, \$20 or more, to employers (Form 4070).
June 17	Individuals: Filing a 2018 individual income tax return (Form 1040) or filing for a four-month extension (Form 4868), and paying any tax and interest due, if you live outside the United States.
	Individuals: Paying the second installment of 2019 estimated taxes, if not paying income tax through withholding (Form 1040-ES).
	Calendar-year corporations: Paying the second installment of 2019 estimated income taxes.
July 10	Individuals: Reporting June tip income, \$20 or more, to employers (Form 4070).
July 31	Employers: Reporting income tax withholding and FICA taxes for second quarter 2019 (Form 941), and paying any tax due.
	Employers: Filing a 2018 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.
August 12	Individuals: Reporting July tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for second quarter 2019 (Form 941), if you deposited on time and in full all of the associated taxes due.
Sept. 10	Individuals: Reporting August tip income, \$20 or more, to employers (Form 4070).
Sept. 16	Individuals: Paying the third installment of 2019 estimated taxes, if not paying income tax through withholding (Form 1040-ES).
	Calendar-year corporations: Paying the third installment of 2019 estimated income taxes.
	Calendar-year S corporations: Filing a 2018 income tax return (Form 1120S) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.
	Calendar-year S corporations: Making contributions for 2018 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.
	Calendar-year partnerships: Filing a 2018 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.
October 1	Trusts and estates: Filing an income tax return for the 2018 calendar year (Form 1041) and paying any tax, interest and penalties due, if an automatic five-and-a-half month extension was filed.
	Employers: Establishing a SIMPLE or a Safe-Harbor 401(k) plan for 2018, except in certain circumstances.
October 10	Individuals: Reporting September tip income, \$20 or more, to employers (Form 4070).
October 15	Individuals: Filing a 2018 income tax return (Form 1040, Form 1040A or Form 1040EZ) and paying any tax, interest and penalties due, if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States).
	Individuals: Making contributions for 2018 to certain existing retirement plans or establishing and contributing to a SEP for 2018, if an automatic six-month extension was filed.
	Individuals: Filing a 2018 gift tax return (Form 709) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.
	Calendar-year C corporations: Filing a 2018 income tax return (Form 1120) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.
	Calendar-year C corporations: Making contributions for 2018 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.
October 31	Employers: Reporting income tax withholding and FICA taxes for third quarter 2019 (Form 941) and paying any tax due.
Nov. 12	Individuals: Reporting October tip income, \$20 or more, to employers (Form 4070).
	Employers: Reporting income tax withholding and FICA taxes for third quarter 2019 (Form 941), if you deposited on time and in full all of the associated taxes due.
Nov. 15	Exempt organizations: Filing a 2018 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and paying any tax, interest and penalties due, if a six-month extension was previously filed.
Dec. 10	Individuals: Reporting November tip income, \$20 or more, to employers (Form 4070).
Dec. 16	Calendar-year corporations: Paying the fourth installment of 2019 estimated income taxes.
Dec. 31	Employers: Establishing a retirement plan for 2019 (generally other than a SIMPLE, a Safe-Harbor 401(k) or a SEP).