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January 31 — All Businesses

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.



FEB

February 28 — All businesses

File information returns (for example, Forms 1099) for certain payments you made during 2018.

February 28 — All Businesses

File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2018. If you file Forms W-2 electronically, your due date for filing them with the SSA will be extended to March 31.



MAR

March 15 — Partnerships

File a 2018 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065). To request an automatic 6-month extension, file Form 7004. Then file the return and provide each partner with a copy of their final or amended (if required) Schedule K-1 (Form 1065) by September 16.

March 15 — S Corporation

File a 2018 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120S). To request an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe in tax. Then file the return; pay any tax, interest, and penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120S) by September 16.



APR

April 15 — Individuals

File a 2018 income tax return (Form 1040) and pay any tax due. If you want an automatic 6-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, and pay what you estimate you owe in tax to avoid penalties and interest.

April 15 — Individuals

If you're not paying your 2019 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2019 estimated tax. Use Form 1040-ES.

April 15 — Household Employers

If you paid cash wages of \$2,000 or more in 2018 to a household employee, you must file Schedule H (Form 1040). If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2017 or 2018 to household employees. Also, report any income tax you withheld for your household employees.

April 15 — Corporations

File a 2018 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

April 15 — Corporations

Deposit the first installment of estimated income tax for 2019. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.