



Due Dates	What is Due
March 15	<p>Form 1120S: S Corporations (Calendar Year) – Filing a 2017 income tax return, a six-month extension, and paying tax due.</p> <p>Form 1065 or 1065-B: Partnerships (Calendar Year) – Filing a 2017 income tax return or requesting a six-month extension.</p>
April 17	<p>Form 1040, Form 1040A or Form 1040EZ: Individuals – Filing a 2017 income tax return, a six-month extension, and paying tax due. (Some exceptions for individuals living outside of the U.S.)</p> <p>1st Installments: Individuals – Paying the first installment for 2018 estimated taxes (for those not paying through withholding).</p> <p>Roth IRA or IRA: Individuals – Making 2017 contributions (even in the case of filing a 2017 tax return extension).</p> <p>SEP or Retirement Account: Individuals – Making 2017 contributions (UNLESS a 2017 income tax extension is filed).</p> <p>Form 709: Individuals – Filing a 2017 gift tax return, a six-month extension, and paying tax due.</p> <p>Schedule H (Form 1040): Household Employers– If wages paid to employee equal \$2,000 or more in 2017 and Form 1040 is not required to be filed. For those filing Form 1040, Schedule H is submitted with the return.</p> <p>Form 1041: Trusts and Estates – Filing a 2017 income tax return, a five-and-a-half month extension, and paying tax due.</p> <p>Form 1120: C Corporations (Calendar Year) – Filing a 2017 income tax return, a six-month extension, and paying tax due.</p> <p>1st Installments: C Corporations (Calendar Year) – Paying the first installment for 2018 estimated taxes.</p>
April 30	<p>Form 941: Employers – Reporting income tax withholding and FICA taxes for 1st Quarter 2018 and paying tax due.</p>



<p>May 15</p>	<p>Form 990, Form 990-EZ, Form 990-PF: Exempt Organizations (Calendar Year) – Filing a 2017 income tax return, a six-month extension, and paying tax due.</p> <p>Form 990-N: Small Exempt Organizations (Receipts \$50,000 or less) – Filing a 2017 e-postcard, if not filing Form 990 or Form 990-EZ.</p>
<p>June 15</p>	<p>Form 1040 (living outside of U.S.): Individuals – Filing a 2017 income tax return, a four-month extension, and paying tax and interest due.</p> <p>2nd Installments: Individuals – Paying the second installment for 2018 estimated taxes (for those not paying through withholding).</p> <p>2nd Installments: C Corporations (Calendar Year) – Paying the second installment for 2018 estimated taxes.</p>
<p>July 31</p>	<p>Form 941: Employers – Reporting income tax withholding and FICA taxes for 2nd Quarter 2018 and paying tax due.</p> <p>Form 5500 or 5500-EZ: Employers – Filing a 2017 calendar year retirement plan report or requesting an extension.</p>
<p>September 17</p>	<p>3rd Installments: Individuals – Paying the third installment for 2018 estimated taxes (for those not paying through withholding).</p> <p>3rd Installments: C Corporations (Calendar Year) – Paying the third installment for 2018 estimated taxes.</p> <p>Form 1120S: S Corporations (Calendar Year) – Filing a 2017 income tax return (IF a six-month extension was requested), and paying taxes, penalties and interest due.</p> <p>Retirement Contributions: S Corporations (Calendar Year) – Making 2017 contribution to certain employer sponsored retirement plans (IF a six-month extension was filed).</p> <p>Form 1065 or 1065-B: Partnerships (Calendar Year) – Filing a 2017 income tax return (IF a six-month extension was filed).</p>
<p>October 1</p>	<p>Form 1041: Trusts and Estates – Filing a 2017 income tax return, (IF a five-and-a-half-month extension was requested), and paying taxes, penalties and interest due.</p> <p>SIMPLE or Safe-Harbor 401(k): Employers – Establishing a SIMPLE or Safe-Harbor 401(k) plan for 2018 (except in certain circumstances).</p>



<p>October 15</p>	<p>Form 1040, Form 1040A or Form 1040EZ: Individuals – Filing a 2017 income tax return (IF a six-month extension was filed), and paying taxes, penalties and interest due or a four-month extension for individuals living outside of the U.S.)</p> <p>SEP or Retirement Account: Individuals – Making 2017 contributions (IF a six-month extension was filed).</p> <p>Form 709: Individuals – Filing a 2017 gift tax return (IF a six-month extension was filed), and paying taxes, penalties and interest due.</p> <p>Form 1120: C Corporations (Calendar Year) – Filing a 2017 income tax return, (IF a six-month extension was filed), and paying taxes, penalties and interest due.</p> <p>Retirement Contributions: C Corporations (Calendar Year) – Making 2017 contribution to certain employer sponsored retirement plans (IF a six-month extension was filed).</p>
<p>October 31</p>	<p>Form 941: Employers – Reporting income tax withholding and FICA taxes for 3rd Quarter 2018 and paying tax due.</p>
<p>November 15</p>	<p>Form 990, Form 990-EZ, Form 990-PF: Exempt Organizations (Calendar Year) – Filing a 2017 income tax return (IF a six-month extension was filed), and paying taxes, penalties and interest due.</p>
<p>December 17</p>	<p>4th Installments: C Corporations (Calendar Year) – Paying the fourth installment for 2018 estimated taxes.</p>
<p>December 31</p>	<p>Establishing Retirement Plan: Employers – Establishing a retirement plan for 2018 (other than SIMPLE, Safe-Harbor 401(k) or SEP).</p>