

TAX CALENDAR 2018 – PER THE IRS WEBSITE

Here are the principal 2018 tax due dates. The effect of Saturdays, Sundays, and holidays has been taken into account.

January 16, 2018. Individuals.

Make a payment of your estimated tax for 2017 if you didn't pay your 2017 income tax through withholding (or didn't pay in enough tax that way). Use Form 1040-ES, or pay by various electronic means. This is the final installment date for 2017 estimated tax. However, you don't have to make this payment if you file your 2017 return (Form 1040) and pay any tax due by Jan. 31, 2018.

January 20, 2018. All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer, pay for prior calendar quarter if a quarterly filer, or pay for previous calendar year if a yearly filer.

January 31, 2018. All employers.

Give your employees their copies of Form W-2 for 2017.

File Form W-3 along with Copy A of all the Form W-2s you issued for 2017.

January 31, 2018. All businesses.

Give an annual information statement to recipients of certain payments you made during 2017. (You can use a copy of the appropriate Form 1099.)

File Form 1099-MISC if reporting nonemployee compensation payments in box 7 (otherwise, by Feb. 28, 2018 if on paper, Mar. 31, 2018 if electronically).

Pay 2017 Bexar County property taxes if not on payment plan.

January 31, 2018. Individuals.

File your income tax return (Form 1040) for 2017 if you didn't pay your last installment of estimated tax by Jan. 17. Filing your return now prevents any penalty for late payment of the last installment.

Pay 2017 Bexar County property taxes if not on payment plan, or pay first payment if on quarterly payment plan. Quarterly payment plans are for over 65 and disability homestead accounts.

February 15, 2018. Individuals.

If you claimed exemption from income tax withholding for 2017 on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

February 15, 2018. All businesses.

Give an annual information statement to recipients of certain payments (e.g., proceeds from broker and barter transactions) you made during 2017. (You can use a copy of the appropriate Form 1099.)

February 20, 2018. All businesses.

Pay Texas sales tax for previous calendar month if a monthly filer.

February 28, 2018. All businesses.

File an information return (Form 1099) with IRS for certain payments you made during 2017. There are different versions of Form 1099 for different types of payments. Use a separate Form 1096 to summarize and transmit each separate version. For a 30-day extension of time to file, use Form 8809. The due date for electronic filers is Mar. 31, 2018.

February 28, 2018. Large food and beverage establishment employers.

File Form 8027 to report tip income and allocated tips. Use Form 8027-T to summarize and transmit Form 8027 if you have more than one establishment. The due date for electronic filers is Mar. 31, 2018.

March 15, 2018. Partnerships.

File a 2017 calendar year return (Form 1065), and provide each partner with a copy of Schedule K-1. If you want an automatic 6-month extension to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065 by Sept. 15.

March 15, 2018. S corporations.

File a 2017 calendar year income tax return (Form 1120S), pay any tax still due, and provide each shareholder with a copy of Schedule K-1. If you want an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe.

March 15, 2018. S elections.

File Form 2553 to choose to be treated as an S corporation for calendar year 2017 and thereafter. If Form 2553 is filed late, S treatment will begin with calendar year 2018 (unless the taxpayer qualifies for late election relief).

March 15, 2018. Electing large partnerships.

File a 2017 calendar year return (Form 1065-B), and provide each partner with a copy of Schedule K-1 of Form 1065-B. If you want an automatic 6-month extension to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then file Form 1065-B by Sept. 15

March 20, 2018. All businesses.

Pay Texas sales tax for previous calendar month if a monthly filer.

March 31, 2018. Electronic filers of information returns.

Electronically file those information returns listed under Feb. 28 above (e.g., Form 1099s, Form W-2s, etc.). (Feb. 28 is the due date for non-electronic filers.)

March 31, 2018. Individuals.

Pay second payment of Bexar County property taxes if on a quarterly payment plan.

April 17, 2018. All businesses.

File personal property rendition form with Bexar County.

April 17, 2018. Individuals.

File an income tax return for 2017 (Form 1040, Form 1040A, or Form 1040EZ), and pay any tax due. Taxpayers who can't make payments should request (on Form 9465) an agreement to pay in installments. If you want an automatic 6-month extension to file, file Form 4868 or make an electronic payment by Apr. 18.

Then file Form 1040 or Form 1040A by Oct. 16. File your FinCEN 114 (**FBAR**) to report foreign bank and financial accounts. A 6-month extension is available.

Contributions to an IRA for 2017 must be made by Apr. 18. If you aren't paying your 2018 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2018 estimated tax by this date. Use Form 1040-ES, or pay by various electronic means.

April 17, 2018. C corporations.

File a 2017 calendar year income tax return (Form 1120), and pay any tax still due. If you want an automatic extension (5 months for C corporations with tax years ending on Dec. 31; 7 months for S corporations with tax years ending on June 30; 6 months for all others), file Form 7004 and deposit what you estimate you owe.

April 17, 2018. Corporations.

Calendar year corporations must deposit the first installment of estimated income tax for 2018.

April 20, 2018. All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer, pay for prior calendar quarter if a quarterly filer.

May 15, 2018. Corporations, LLCs, and Partnerships.

File Texas annual franchise tax report and make payment accordingly or make extension. If \$10,000 or more taxes were paid in previous state fiscal year (Sep 1 – Aug 30), then extension payment must be made.

May 22, 2018. All businesses.

Pay Texas sales tax for previous calendar month if a monthly filer.

May 31, 2018. Individuals.

Pay third payment of Bexar County property taxes if on a quarterly payment plan.

June 15, 2018. Individuals.

If you are a U.S. citizen or resident alien living and working (or on military duty) outside the U.S. and Puerto Rico, file your 2017 Form 1040 and pay any tax, interest and penalties due. However, if you are a participant in a combat zone, you may be able to further extend the filing deadline.

Make the second installment payment of your 2018 estimated tax, if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES, or pay by various electronic means.

June 15, 2018. Corporations.

Calendar year corporation must deposit the second installment of estimated income tax for 2018.

June 20, 2018. All businesses.

Pay Texas sales tax for previous calendar month if a monthly filer.

June 30, 2018. All businesses and Individuals.

Pay second Bexar County property tax payment if on a split payment option plan.

July 20, 2018: All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer, pay for prior calendar quarter if a quarterly filer.

July 31, 2018. Individuals.

Pay final payment of Bexar County property taxes if on a quarterly payment plan.

July 31, 2018. All employers.

If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or Form 5500-EZ 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 15, 2018. Corporations, LLCs, and Partnerships.

If \$10,000 or more taxes were paid in previous state fiscal year (Sep 1 – Aug 30), and an extension and extension payment were made by 05/15/17, if second extension is necessary, then make second extension and pay remaining tax due.

August 20, 2018. All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer

September 17, 2018. Individuals.

Make the third installment payment of your 2018 estimated tax, if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES, or pay by various electronic means.

September 17, 2018. S corporations.

File a 2017 calendar year income tax return (Form 1120S), and pay any tax due if you were given an automatic 6-month extension.

September 17, 2018. Corporations.

Calendar year corporations must deposit the third installment of estimated income tax for 2018.

September 17, 2018. Partnerships.

File a 2017 calendar year return (Form 1065) if you were given an automatic 6-month extension.

September 15, 2018. Electing large partnerships.

File a 2017 calendar year return (Form 1065-B) if you were given an automatic 6-month extension.

September 20, 2018. All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer.

October 15, 2018. Individuals.

If you have an automatic 6-month extension to file your income tax return for 2017, file Form 1040 and pay any tax, interest, and penalties due.

If you have an extension to file your **FBAR**, file FinCEN 114.

October 15, 2018. C corporations.

File a 2017 calendar year income tax return (Form 1120), and pay any tax due if you were given an automatic 5-month extension. (Different extended due dates apply for non-calendar-year C corporations-see Apr. 18 entry, above.)

October 20, 2018. All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer, pay for prior calendar quarter if a quarterly filer.

During November, 2018. All employers.

Request that employees whose withholding exemptions will be different in 2018 fill out a new Form W-4.

November 15, 2018. Corporations, LLCs, and Partnerships.

File all extended Texas franchise returns.

November 20, 2018. All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer.

November 30, 2018. All businesses and individuals.

Pay first Bexar County property tax payment if on a split payment option plan.

December 17, 2018. Corporations.

Calendar year corporation must deposit the fourth installment of estimated income tax for 2018.

December 20, 2018. All businesses.

Pay Texas sales tax for prior calendar month if a monthly filer.

SOURCE: IRS

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