

Federal Due Dates by Month

January 2018

- **January 1** — Everyone
Federal Holiday (New Year's Day) [Details](#)
- **January 10** — Employees who work for tips
If you received \$20 or more in tips during December, report them to your employer [Details](#)
- **January 15** — Individuals
Make a payment of your estimated tax for 2017 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES [Details](#)
- **January 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in 12-2017
- **January 15** — Everyone
Federal Holiday (Birthday of Martin Luther King, Jr./Inauguration Day) [Details](#)
- **January 15** — Farmers & fishermen
Pay your estimated tax for 2017 using Form 1040-ES [Details](#)
- **January 31** — All Employers
Give your employees their copies of Form W2 for 2017. If an employee agreed to receive Form W2 electronically, have it posted on a website and notify the employee of the posting.
- **January 31** — Individuals who must make estimated tax payments
If you did not pay your last installment of estimated tax by 01-15, you may choose (but are not required) to file your income tax return (Form 1040) for 2017 by 01-31. Filing your return and paying any tax due by 01-31 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by 01-31 file and pay your tax by 04-15.
- **January 31** — Payers of gambling winnings
If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W2G.
- **January 31** — Social Security, Medicare, and withheld income tax
File Form 941 for the fourth quarter of 2017. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until 02-10 to file the return.
- **January 31** — Certain small employers
File Form 944 to report social security and Medicare taxes and withheld income tax for 2017. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2017 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely

filed return. If you deposited the tax for the year timely, properly, and in full, you have until 02-10 to file the return.

- **January 31** — Farm employers
File Form 943 to report social security and Medicare taxes and withheld income tax for 2017. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until 02-10 to file the return.
- **January 31** — Federal unemployment tax
File Form 940 for 2017. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until 02-10 to file the return.
- **January 31** — All businesses
Give annual information statements to recipients of certain payments you made during 2017 [Details](#)

February 2018

- **February 10** — Social security, Medicare, and withheld income tax
File Form 941 for the fourth quarter of 2017. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- **February 10** — Certain small employers
File Form 944 to report social security and Medicare taxes and withheld income tax for 2017. This due date applies only if you deposited the tax for the year timely, properly, and in full.
- **February 10** — Farm employers
File Form 943 to report social security and Medicare taxes and withheld income tax for 2017. This due date applies only if you deposited the tax for the year timely, properly, and in full.
- **February 10** — Federal unemployment tax
File Form 940 for 2017. This due date applies only if you deposited the tax for the year timely, properly, and in full.
- **February 10** — Employees who work for tips
If you received \$20 or more in tips during January, report them to your employer [Details](#)
- **February 15** — All businesses
Give annual information statements to recipients of certain payments you made during 2017 [Details](#)
- **February 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in January.
- **February 15** — All employers
Begin withholding income tax from the pay of any employee who claimed

exemption from withholding in 2017, but did not give you Form W4 to continue the exemption this year.

- **February 15** — Individuals
If you claimed exemption from income tax withholding last year on the Form W-4, you must file a new Form W-04 by this date to continue your exemption for another year [Details](#)
- **February 19** — Everyone
Federal Holiday (Washington's Birthday) [Details](#)
- **February 28** — All businesses
File information returns (for example, Forms 1099) for certain payments you made during 2017.
- **February 28** — Payers of gambling winnings.
File Form 1096 along with Copy A of all the Forms W2G you issued for 2017. If you file Forms W2G electronically, your due date for filing them with the IRS will be extended to 03-31. The due date for giving the recipient these forms remains 01-31.
- **February 28** — All employers
File Form W3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W2 you issued for 2017. If you file Forms W2 electronically, your due date for filing them with the SSA will be extended to 03-31. The due date for giving the recipient these forms remains 01-31.
- **February 28** — Large food and beverage establishment employers
File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit Forms 8027 if you have more than one establishment. If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to 03-31.

March 2018

- **March 1** — Farmers & fishermen
File your 2017 income tax return (Form 1040) and pay any tax due [Details](#)
- **March 10** — Employees who work for tips
If you received \$20 or more in tips during February, report them to your employer [Details](#)
- **March 15** — S Corporations
File a 2017 calendar year income tax return (Form 1120S) and pay any tax due [Details](#)
- **March 15** — S Corporation election
File Form 2553, Election by a Small Business Corporation, to elect to be treated as an S corporation beginning with calendar year 2017. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2018.

- **March 15** — Partnerships
File a 2017 calendar year return (Form 1065) [Details](#)
- **March 15** — Electing larger partnerships
Provide each partner with a copy of Schedule K1 (Form 1065B), Partner's Share of Income (Loss) From an Electing Large Partnership, or a substitute Schedule K1. This due date applies even if the partnership requests an extension of time to file the Form 1065B by filing Form 7004
- **March 15** — Partnerships
Electing large partnerships: File a 2017 calendar year return (Form 1065-B) [Details](#)
- **March 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule Page 6 Publication 509 applies, deposit the tax for payments in February.
- **March 31** — Electronic filing of Forms W2
File copies of all the Forms W2 you issued for 2017. This due date applies only if you electronically file.
- **March 31** — Electronic filing of Forms W2G
File copies of all the Forms W2G you issued for 2017. This due date applies only if you electronically file.
- **March 31** — Electronic filing of Forms 8027
File Forms 8027 for 2017. This due date applies only if you electronically file.

April 2018

- **April 10** — Employees who work for tips
If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.
- **April 15** — Individuals *2017 Filing Deadline: 04-17, 2018*
File a 2017 income tax return (Form 1040, 1040A, or 1040EZ) 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. For more information, see Form 4868. Then, file Form 1040, 1040A, or 1040EZ by 10-15.
- **April 15** — Corporations *2017 Filing Deadline: 04-17, 2018*
File a 2017 calendar year income tax return (Form 1120) and pay any tax due. [Details](#)
- **April 15** — Individuals
If you are not paying your 2018 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2018 estimated tax. Use Form 1040ES.
- **April 15** — Household Employers
If you paid cash wages of \$2,000 or more in 2017 to a household employee, you must file Schedule H [Details](#)

- **April 15** — Corporations
Deposit the first installment of estimated income tax for 2017 [Details](#)
- **April 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in March.
- **April 15** — Household employers
If you paid cash wages of \$2,000 or more in 2017 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 2016 or 2017 to household employees. Also, report any income tax you withheld for your household employees.
- **April 30** — Social security, Medicare, and withheld income tax
File Form 941 for the first quarter of 2018. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until 05-10 to file the return.
- **April 30** — Federal unemployment tax.
Deposit the tax owed through 03-if more than \$500.

May 2018

- **May 10** — Employees who work for tips
If you received \$20 or more in tips during April, report them to your employer [Details](#)
- **May 10** — Social security, Medicare, and withheld income tax
File Form 941 for the first quarter of 2018. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- **May 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in April.

June 2018

- **June 10** — Employees who work for tips
If you received \$20 or more in tips during May, report them to your employer [Details](#)
- **June 15** — Individuals
If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file [Details](#)

- **June 15** — Individuals
Make a payment of your 2018 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment [Details](#)
- **June 15** — Corporations
Deposit the second installment of estimated income tax for 2018 [Details](#)
- **June 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in May

July 2018

- **July 4** — Everyone
Federal Holiday (Independence Day) [Details](#)
- **July 10** — Employees who work for tips
If you received \$20 or more in tips during June, report them to your employer [Details](#)
- **July 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in June.
- **July 31** — Social security, Medicare, and withheld income tax
File Form 941 for the second quarter of 2017. Deposit or pay any undeposited tax under the accuracy of deposit rules.

August 2018

- **August 1** — Certain small employers
Deposit any undeposited tax if your tax liability is \$2,500 or more for 2017 but less than \$2,500 for the second quarter.
- **August 1** — Federal unemployment tax
Deposit the tax owed through 06-if more than \$500.
- **August 1** — All employers
If you maintain an employee benefit plan, such as a pension, profitsharing, or stock bonus plan, file Form 5500 or 5500EZ 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 10** — Employees who work for tips
If you received \$20 or more in tips during July, report them to your employer [Details](#)
- **August 10** — Social security, Medicare, and withheld income tax
File Form 941 for the second quarter of 2018. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- **August 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in July.

September 2018

- **September 5** — Everyone
Federal Holiday (Labor Day) [Details](#)
- **September 10** — Employees who work for tips
If you received \$20 or more in tips during August, report them to your employer [Details](#)
- **September 15** — Individuals
Make a payment of your 2018 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment [Details](#)
- **September 15** — S Corporations
File a 2017 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension [Details](#)
- **September 15** — Partnerships
File a 2017 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension [Details](#)
- **September 15** — Corporations
Deposit the third installment of estimated income tax for 2017 [Details](#)
- **September 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in August.

October 2018

- **October 9** — Everyone
Federal Holiday (Columbus Day) - [Details](#)
- **October 11** — Employees who work for tips
If you received \$20 or more in tips during September, report them to your employer - [Details](#)
- **October 15** — Individuals
If you have an automatic 6-month extension to file your income tax return for 2017, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due - [Details](#)
- **October 15** — Corporations
File a 2017 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension [Details](#)
- **October 15** — Partnerships
Electing large partnerships: File a 2017 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension - [Details](#)

- **October 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in September.
- **October 31** — Certain small employers
Deposit any undeposited tax if your tax liability is \$2,500 or more for 2017 but less than \$2,500 for the third quarter.
- **October 31** — Federal unemployment tax
Deposit the tax owed through 09-if more than \$500.
- **October 31** — Social security, Medicare, and withheld income tax.
File Form 941 for the third quarter of 2018. Deposit or pay any undeposited tax under the accuracy of deposit rules .If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until 11-10 to file the return.

November 2018

- **November 10** — Employees who work for tips
If you received \$20 or more in tips during October, report them to your employer - [Details](#)
- **November 10** — Social security, Medicare, and withheld income tax.
File Form 941 for the third quarter of 2018. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- **November 12** — Everyone
Federal Holiday(Veterans Day) - [Details](#)
- **November 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in October.
- **November 22** — Everyone
Federal Holiday(Thanksgiving Day) - [Details](#)

December 2018

- **December 11** — Employees who work for tips
If you received \$20 or more in tips during November, report them to your employer [Details](#)
- **December 15** — Corporations
Deposit the fourth installment of estimated income tax for 2018 [Details](#)
- **December 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in November.
- **December 25** — Everyone
Federal Holiday (Christmas Day) [Details](#)

(<https://www.taxact.com/reference/library-calendar#month>)