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## January

DAY

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10 **Employees Who Work for Tips** - If you received \$20 or more in tips during December, report them to your employer. You can use Form 4070.

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15 **Individuals** - Make a payment of your estimated tax for 2018 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2018 estimated tax payments. However, you don't have to make this payment if you file your 2018 return (Form 1040) and pay any tax due by January 31, 2019.

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15 **Farmers and Fishermen** - Pay your estimated tax for 2018 using Form 1040-ES. You have until April 15 (April 17 if you live in Maine or Massachusetts) to file your 2018 income tax return (Form 1040). If you don't pay your estimated tax by January 15, you must file your 2018 return and pay any tax due by March 1, 2019, to avoid an estimated tax penalty.

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15 **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in December 2018.

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15 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in December 2018.

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**Individuals** - If estimated tax payments are required: If you didn't pay your last installment of estimated tax by January 15, you may choose (but aren't required) to file your income tax return (Form 1040) for 2018 by January 31. Filing your return and paying any tax due by  
31 January 31 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by January 31, file and pay your tax by April 15 (April 17 if you live in Maine or Massachusetts).

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**Businesses** - Give annual information statements to recipients of certain payments you made  
31 during 2018. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient

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**Employers** - Give your employees their copies of Form W-2 for 2018. If an employee agreed  
31 to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting. File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2018.

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**Payers of Nonemployee Compensation** - File Form 1099-MISC for nonemployee  
31 compensation paid in 2018.

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**Payers of Gambling Winnings** - If you either paid reportable gambling winnings or withheld  
31 income tax from gambling winnings, give the winners their copies of Form W-2G.

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**Employers** - Nonpayroll taxes. File Form 945 to report income tax withheld for 2018 on all  
31 nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay

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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 February 11 to file the return.

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**Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2018. Deposit or pay any undeposited tax under the accuracy of deposit rules. If  
31 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 February 11 to file the return.

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**Certain Small Employers** - File Form 944 to report social security and Medicare taxes and withheld income tax for 2018. Deposit or pay any undeposited tax under the accuracy of  
31 deposit rules. If your tax liability is \$2,500 or more for 2018 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 February 11 to file the return.

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**Farm Employers** - File Form 943 to report social security and Medicare taxes and withheld income tax for 2018. Deposit or pay any undeposited tax under the accuracy of deposit rules.  
31 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 February 11 to file the return.

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31 **Employers** - Federal unemployment tax. File Form 940 for 2018. 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

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must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 11 to file the return

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**Health Coverage Reporting** - If you are an Applicable Large Employer, provide Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to full-time employees. For all  
31 other providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals.

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## February

DAY

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**Employees Who Work for Tips** - If you received \$20 or more in tips during January, report  
11 them to your employer. You can use Form 4070.

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**Employers** - Nonpayroll taxes. File Form 945 to report income tax withheld for 2018 on all  
11 nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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**Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the fourth  
11 quarter of 2018. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

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**Certain Small Employers** - File Form 944 to report social security and Medicare taxes and withheld income tax for 2018. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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**Farm Employers** - File Form 943 to report social security and Medicare taxes and withheld income tax for 2018. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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**Employers** - Federal unemployment tax. File Form 940 for 2018. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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**Individuals** - If you claimed exemption from income tax withholding last year on the Form W-4, Employee's Withholding Allowance Certificate, you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year

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**Businesses** - Give annual information statements to recipients of certain payments you made during 2018. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments: 1) All payments reported on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions 2) All payments reported on Form 1099-S, Proceeds From Real Estate Transactions. 3) Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC.

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15 **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in January.

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15 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in January.

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16 **Employers** - Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2018, but didn't give you Form W-4 (or Form W-4(SP), its Spanish version) to continue the exemption this year.

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28 **Businesses** - File information returns (for example, certain Forms 1099) for certain payments you made during 2018. These payments are described under January 31, earlier. However, Form 1099-MISC reporting nonemployee compensation must be filed by January 31. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file. If you file Forms 1097, 1098, 1099 (except a Form 1099-MISC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to April 1. The due date for giving the recipient these forms generally remains January 31.

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28 **Businesses** - File information returns (for example, certain Forms 1099) for certain payments you made during 2018. These payments are described under January 31, earlier. However, Form 1099-MISC reporting nonemployee compensation must be filed by January 31. There are different forms for different types of payments. Use a separate Form 1096 to summarize

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and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file. If you file Forms 1097, 1098, 1099 (except a Form 1099-MISC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to April 1. The due date for giving the recipient these forms generally remains January 31.

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**Payers of Gambling Winnings** - File Form 1096 along with Copy A of all the Forms W-2G you issued for 2018. If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to April 1. The due date for giving the recipient these forms remains January 31.

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**Large Food and Beverage Establishment Employers** - File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit paper 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 April 1.

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**Health Coverage Reporting** - If you're an Applicable Large Employer, file paper Forms 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B with the IRS. If you're filing any of these forms with the IRS electronically, your due date for filing them will be extended to April 1. See the Instructions for Forms 1094-B and 1095-B and the

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Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

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## March

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**Farmers and Fishermen** - File your 2018 income tax return (Form 1040) and pay any tax  
1 due. However, you have until April 15 (April 17 if you live in Maine or Massachusetts) to file if  
you paid your 2018 estimated tax by January 15, 2019.

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**Employees Who Work for Tips** - If you received \$20 or more in tips during February, report  
11 them to your employer. You can use Form 4070.

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**Partnerships** - File a 2018 calendar year return (Form 1065). Provide each partner with a  
copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.,  
15 or substitute Schedule K-1 (Form 1065). To request an automatic 6-month extension of time  
to file the return, 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.

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**S Corporations** - 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),  
15 Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form  
1120S). To request an automatic 6-month extension of time to file the return, file Form 7004  
and deposit what you estimate you owe in tax. Then file the return; pay any tax, interest, and

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penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120S) by September 16.

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**S Corporation Election** - File Form 2553 to elect to be treated as an S corporation beginning  
15 with calendar year 2019. If Form 2553 is filed late, S corporation treatment will begin with  
calendar year 2020.

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**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule  
15 applies, deposit the tax for payments made in February.

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**Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for  
15 payments made in February.

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## April

DAY

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**Electronic Filing of Forms** - 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097,  
1098, 1099 (except a Form 1099-MISC reporting nonemployee compensation), 3921, 3922,  
1 and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see  
February 28, earlier. The due date for giving the recipient these forms generally remains  
January 31.

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**Electronic Filing of Forms** - File copies of all the Forms W-2G you issued for 2018. This due date applies only if you electronically file. Otherwise, see February 28, earlier. The due date for giving the recipient these forms remains January 31.

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**Electronic Filing of Forms** - File Forms 8027 for 2018. This due date applies only if you electronically file. Otherwise, see February 28, earlier.

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**Electronic Filing of Forms** - If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. Otherwise, see February 28, earlier.

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**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.

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**Individuals** - File a 2018 Form 1040 and pay any tax due. If you live in Maine or Massachusetts, you may file by April 17. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 by October 15.

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**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.

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**Household Employers** - If you paid cash wages of \$2,100 or more in 2018 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the

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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.

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**Corporations** - File a 2018 calendar year income tax return (Form 1120) and pay any tax due.

15 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.

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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.

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15 **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in March.

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15 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in March.

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15 **Household Employers** - If you paid cash wages of \$2,100 or more in 2018 to a household employee, you must file Schedule H (Form 1040). If you're required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. If you live in Maine or Massachusetts, you may file by April 17. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of

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\$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.

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**Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2019. Deposit or pay any undeposited tax under the accuracy of deposit rules. If  
30 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 May 10 to file the return.

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**Employers** - Federal unemployment tax. Deposit the tax owed through March if more than  
30 \$500.

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## January

DAY

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**Employees Who Work for Tips** - If you received \$20 or more in tips during December, report  
10 them to your employer. You can use Form 4070.

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**Individuals** - Make a payment of your estimated tax for 2018 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES.  
15 This is the final installment date for 2018 estimated tax payments. However, you don't have to make this payment if you file your 2018 return (Form 1040) and pay any tax due by January 31, 2019.

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15 **Farmers and Fishermen** - Pay your estimated tax for 2018 using Form 1040-ES. You have until April 15 (April 17 if you live in Maine or Massachusetts) to file your 2018 income tax return (Form 1040). If you don't pay your estimated tax by January 15, you must file your 2018 return and pay any tax due by March 1, 2019, to avoid an estimated tax penalty.

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15 **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in December 2018.

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15 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in December 2018.

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31 **Individuals** - If estimated tax payments are required: If you didn't pay your last installment of estimated tax by January 15, you may choose (but aren't required) to file your income tax return (Form 1040) for 2018 by January 31. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by January 31, file and pay your tax by April 15 (April 17 if you live in Maine or Massachusetts).

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31 **Businesses** - Give annual information statements to recipients of certain payments you made during 2018. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient

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31 **Employers** - 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

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posting. File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2018.

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31 **Payers of Nonemployee Compensation** - File Form 1099-MISC for nonemployee compensation paid in 2018.

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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 W-2G.

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31 **Employers** - Nonpayroll taxes. File Form 945 to report income tax withheld for 2018 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. 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 February 11 to file the return.

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31 **Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the fourth 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 February 11 to file the return.

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31 **Certain Small Employers** - File Form 944 to report social security and Medicare taxes and withheld income tax for 2018. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2018 but less than \$2,500 for the fourth

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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 February 11 to file the return.

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**Farm Employers** - File Form 943 to report social security and Medicare taxes and withheld income tax for 2018. Deposit or pay any undeposited tax under the accuracy of deposit rules.

31 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 February 11 to file the return.

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**Employers** - Federal unemployment tax. File Form 940 for 2018. 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

31 must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 11 to file the return

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**Health Coverage Reporting** - If you are an Applicable Large Employer, provide Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to full-time employees. For all

31 other providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals.

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## February

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11 **Employees Who Work for Tips** - If you received \$20 or more in tips during January, report them to your employer. You can use Form 4070.

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11 **Employers** - Nonpayroll taxes. File Form 945 to report income tax withheld for 2018 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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11 **Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2018. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

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11 **Certain Small Employers** - File Form 944 to report social security and Medicare taxes and withheld income tax for 2018. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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11 **Farm Employers** - File Form 943 to report social security and Medicare taxes and withheld income tax for 2018. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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11 **Employers** - Federal unemployment tax. File Form 940 for 2018. This due date applies only if you deposited the tax for the year timely, properly, and in full.

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**Individuals** - If you claimed exemption from income tax withholding last year on the Form W-4, Employee's Withholding Allowance Certificate, you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year

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**Businesses** - Give annual information statements to recipients of certain payments you made during 2018. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments: 1) All payments reported on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions 2) All payments reported on Form 1099-S, Proceeds From Real Estate Transactions. 3) Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC.

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**Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in January.

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**Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in January.

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**Employers** - Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2018, but didn't give you Form W-4 (or Form W-4(SP), its Spanish version) to continue the exemption this year.

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**Businesses** - File information returns (for example, certain Forms 1099) for certain payments you made during 2018. These payments are described under January 31, earlier. However, Form 1099-MISC reporting nonemployee compensation must be filed by January 31. There

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are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file. If you file Forms 1097, 1098, 1099 (except a Form 1099-MISC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to April 1. The due date for giving the recipient these forms generally remains January 31.

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**Businesses** - File information returns (for example, certain Forms 1099) for certain payments you made during 2018. These payments are described under January 31, earlier. However, Form 1099-MISC reporting nonemployee compensation must be filed by January 31. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file. If you file Forms 1097, 1098, 1099 (except a Form 1099-MISC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to April 1. The due date for giving the recipient these forms generally remains January 31.

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**Payers of Gambling Winnings** - File Form 1096 along with Copy A of all the Forms W-2G you issued for 2018. If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to April 1. The due date for giving the recipient these forms remains January 31.

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**Large Food and Beverage Establishment Employers** - File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of  
28 Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit paper 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 April 1.

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**Health Coverage Reporting** - If you're an Applicable Large Employer, file paper Forms 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C with the IRS. For all other providers of minimum essential coverage, file  
28 paper Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B with the IRS. If you're filing any of these forms with the IRS electronically, your due date for filing them will be extended to April 1. See the Instructions for Forms 1094-B and 1095-B and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

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## March

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**Farmers and Fishermen** - File your 2018 income tax return (Form 1040) and pay any tax  
1 due. However, you have until April 15 (April 17 if you live in Maine or Massachusetts) to file if you paid your 2018 estimated tax by January 15, 2019.

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11 **Employees Who Work for Tips** - If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070.

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15 **Partnerships** - File a 2018 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065). To request an automatic 6-month extension of time to file the return, 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.

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15 **S Corporations** - 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), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120S). To request an automatic 6-month extension of time to file the return, 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.

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15 **S Corporation Election** - File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2019. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2020.

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15 **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in February.

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15 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in February.

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## April

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1 **Electronic Filing of Forms** - 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099 (except a Form 1099-MISC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see February 28, earlier. The due date for giving the recipient these forms generally remains January 31.

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1 **Electronic Filing of Forms** - File copies of all the Forms W-2G you issued for 2018. This due date applies only if you electronically file. Otherwise, see February 28, earlier. The due date for giving the recipient these forms remains January 31.

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1 **Electronic Filing of Forms** - File Forms 8027 for 2018. This due date applies only if you electronically file. Otherwise, see February 28, earlier.

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1 **Electronic Filing of Forms** - If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. Otherwise, see February 28, earlier.

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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.

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15 **Individuals** - File a 2018 Form 1040 and pay any tax due. If you live in Maine or Massachusetts, you may file by April 17. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 by October 15.

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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.

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15 **Household Employers** - If you paid cash wages of \$2,100 or more in 2018 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're 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.

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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.

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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.

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15 **Employers** - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in March.

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15 **Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in March.

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15 **Household Employers** - If you paid cash wages of \$2,100 or more in 2018 to a household employee, you must file Schedule H (Form 1040). If you're required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. If you live in Maine or Massachusetts, you may file by April 17. 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.

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30 **Employers** - Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2019. 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 May 10 to file the return.

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**Employers** - Federal unemployment tax. Deposit the tax owed through March if more than \$500.

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