



MIR TAXES LLC
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2018 Tax Calendar

DUE DATE	ENTITY	ACTION REQUIRED
3/15/2018	Calendar-Year S Corporations	2017 income tax return due (Form 1120S) due or file an automatic six-month extension (Form 7004). BUT any tax is still due.
	Calendar-year Partnerships	2017 income tax return due (Form 1065 or Form 1065-B) or file an automatic six-month extension (Form 7004).
4/17/2018	Individuals	2017 income tax return due (Form 1040, Form 1040A or Form 1040EZ). An automatic six-month extension can be requested (Form 4868) BUT any tax is still due. (June 15 due date for taxpayers living or outside the country.)
	Individuals	FBAR reporting due of foreign financial accounts reaching aggregate balances of \$10,000 on any one day in 2017, or automatic six-month extension.
	Individuals	First installment of 2018 estimated taxes due (Form 1040-ES).
	Individuals	Last day to make a 2017 contributions to a traditional IRA or Roth IRA (even if an extension is filed).
	Individuals	Last day to make a 2017 contributions to a SEP or certain other retirement plans (unless a 2017 income tax return extension is filed).
	Individuals	2017 gift tax return (Form 709), or filing for an automatic six-month extension (Form 8892), and pay gift tax due; or filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.
	Household Employers	<i>Not filing a Form 1040</i> : Schedule H, if wages paid equal \$2,000 or more in 2017. <i>Filing Form 1040</i> : Schedule H is to be submitted with the return; can be extended with the Form 1040
	Trusts and estates	2017 tax return (Form 1041), or filing for an automatic five-and-a-half month extension to October 1 (Form 7004), BUT any income tax is due.
	Calendar-Year C Corporations	2017 income tax return (Form 1120), or filing for an automatic six-month extension (Form 7004) BUT pay any tax due.
	Calendar-Year Corporations	First installment of 2018 estimated income taxes is due

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4/30/2018	Employers	Reporting income tax withholding and FICA taxes for first quarter 2018 (Form 941), and pay tax due.
5/15/2018	Exempt Organizations	2017 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic six-month extension (Form 8868) BUT pay any tax due.
	Small Exempt Organizations (with gross receipts normally of \$50,000 or less)	2017 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.
6/15/2018	Individuals	If you live outside the United States: 2017 individual income tax return (Form 1040) or filing for a four-month extension (Form 4868), and pay tax and interest due.
	Individuals	Second installment of 2018 estimated taxes, if not paying income tax through withholding (Form 1040-ES).
	Calendar-Year Corporations	Second installment of 2018 estimated income taxes.
7/31/2018	Employers	Report income tax withholding and FICA taxes for second quarter 2018 (Form 941), and pay tax due.
	Employers	2017 calendar-year retirement plan report (Form 5500 or Form 5500-EZ), or requesting an extension.
9/17/2018	Individuals	Third installment of 2018 estimated taxes, if not paying income tax through withholding (Form 1040-ES).
	Calendar-Year Corporations	Pay the third installment of 2018 estimated income taxes.
	Calendar-Year S Corporations	2017 income tax return (Form 1120S) and pay tax, interest and penalties due, if an automatic six-month extension was filed.
	Calendar-Year S Corporations	Make contributions for 2017 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.
	Calendar-Year Partnerships	2017 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.
10/1/2018	Trusts and Estates	Income tax return for the 2017 calendar year (Form 1041) and pay any tax, interest and penalties due, if an automatic five-and-a-half month extension was filed.
	Employers	Establish a SIMPLE or a Safe-Harbor 401(k) plan for 2018, except in certain circumstances.
10/15/2018	Individuals	2017 income tax return (Form 1040, Form 1040A or Form 1040EZ) and pay tax, interest and penalties due, if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States).
	Individuals	FBAR reporting due of foreign financial accounts reaching aggregate balances of \$10,000 on any one day in 2017, no further extensions.

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	Individuals	Make contributions for 2017 to certain existing retirement plans or establishing and contributing to a SEP for 2017, if an automatic six-month extension was filed.
	Individuals	2017 gift tax return (Form 709) and pay tax, interest and penalties due, if an automatic six-month extension was filed.
	Calendar-Year C Corporations	2017 income tax return (Form 1120) and pay tax, interest and penalties due, if an automatic six-month extension was filed.
	Calendar-Year C Corporations	Make contributions for 2017 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.
10/31/2018	Employers	Report income tax withholding and FICA taxes for third quarter 2018 (Form 941) and pay tax due.
11/15/2018	Exempt Organizations	2017 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and pay tax, interest and penalties due, if a six-month extension was filed.
12/17/2018	Individuals	2017 income tax return (Form 1040, Form 1040A or Form 1040EZ) and pay tax, interest and penalties due, if extension was requested in separate letter to IRS.
	Calendar-Year Corporations	Pay fourth installment of 2018 estimated income taxes.
12/31/2018	Employers	Establish a retirement plan for 2018 (generally other than a SIMPLE, a Safe-Harbor 401(k) or a SEP).