



## **2019 U.S. TAX DUE DATES**

### **IRS BEGINS PROCESS TAX RETURNS**

January 28, 2019

### **PASS-THROUGH ENTITIES – S-CORPORATIONS AND PARTNERSHIPS**

Due Date: March 15, 2019

Extension Date: September 16, 2019

### **CORPORATIONS – C-CORPORATIONS**

Due Date: April 15, 2019

Extension Date: October 15, 2019

### **INDIVIDUALS – PERSONAL**

Due Date: April 15, 2019

Extension Date: October 15, 2019

## **ALL DUE DATES**

### **Estimated tax payments for the 2019 Tax Year (IRS Form 1040ES)**

- Final estimated payment for the 2018 tax year is due on Jan. 15, 2019.

### **Estimated tax payments for the 2019 Tax Year (IRS Form 1040ES)**

- April 15, 2019
- June 17, 2019
- Sept. 16, 2019
- Jan. 15, 2020

### **Partnership returns (IRS Form 1065):**

- March 15, 2019
- Extended deadline is Sept. 16, 2019



## **2019 U.S. TAX DUE DATES**

### **Trust and estate income tax returns (IRS Form 1041):**

- April 15, 2019
- Extended deadline is Sept. 30, 2019

### **C-corporation income tax returns (IRS Forms 1120):**

- April 15, 2019 for C-corporations that operate on a calendar year
- Extended deadline is Oct. 15, 2019
- The deadline for C-Corp returns is the 15th day of the fourth month following the end of the corporation's fiscal year if the corporation is on a fiscal rather than a calendar year.

### **S-corporation returns (IRS Form 1120-S):**

- March 15, 2019 for corporations on a calendar year
- Extended deadline is Sept. 15, 2019
- The deadline for S-Corp and partnership returns is the 15th day of the third month following the end of the fiscal year if they are on a fiscal year rather than a calendar year.

### **Foreign bank account reports (IRS FinCen Form 114):**

- April 15, 2019
- Extended deadline with Form 1040 is Oct. 15, 2019

### **Deadlines Organized by Date**

#### **January 15, 2019**

- Deadline to pay the fourth quarter estimated tax payment for tax year 2018

#### **January 31, 2019**

- Deadline for employers to mail out W-2 Forms to their employees and for businesses to furnish 1099 Forms reporting, among other things, nonemployee compensation, bank interest, dividends, and distributions from a retirement plan



## 2019 U.S. TAX DUE DATES

### February 15, 2019

- Deadline for financial institutions to mail out Form 1099-B relating to sales of stock, bonds, or mutual funds through a brokerage account, Form 1099-S relating to real estate transactions; and Form 1099-MISC if the sender is reporting payments in boxes 8 or 14

### February 28, 2019

- Deadline for businesses to mail Forms 1099 and 1096 to the IRS

### March 15, 2019

- Deadline for corporate tax returns (Forms 1120, 1120A, and 1120S) for the year 2018, or to request automatic six-month extension of time to file (Form 7004) for corporations that use the calendar year as their tax year
- Deadline to file partnership tax returns (Form 1065) or to request an automatic five-month extension of time to file (Form 7004)

### April 15, 2019

- Deadline to file individual tax returns (Form 1040) for the year 2018 or to request an automatic extension (Form 4868). An extension provides an extra six months to file your return...October 15.
- Payment of the tax is still due by April 15. You can submit payment for any taxes you owe along with the extension form.
- Last day to make a contribution to traditional IRA, Roth IRA, Health Savings Account, SEP-IRA, or solo 401(k) for the 2018 tax year. You have until October 15 to fund a SEP-IRA or solo 401(k) if you get an extension.
- First-quarter estimated tax payments due for the 2019 tax year
- Deadline to file estate income tax or trust income tax returns (Form 1041) or to request an automatic five-month extension of time to file (Form 7004)

### May 31, 2019

- Deadline for financial institutions to send out Form 5498 to report balances in an individual retirement account



## **2019 U.S. TAX DUE DATES**

### **June 17, 2019**

- Second-quarter estimated tax payments due for the 2018 tax year

### **June 17, 2019**

- Deadline for U.S. citizens living abroad to file individual tax returns or file Form 4868 for an automatic 4-month extension

### **September 16, 2019**

- Third-quarter estimated tax payments due for the 2019 tax year
- Final deadline to file corporate tax returns for the year 2018 if an extension was requested. (Forms 1120, 1120A, 1120S)

### **October 1, 2019**

- Deadline for self-employed persons or small employers to establish a SIMPLE-IRA

### **October 15, 2019**

- Final extended deadline to file individual tax returns for the year 2018 (Form 1040)
- Last day the IRS will accept an electronically filed tax return for the year 2018. If you're filing after this date, you'll have to mail in your tax return for processing.
- Final deadline to fund a SEP-IRA or solo 401(k) for tax year 2018 if you requested an automatic extension of time to file.