

## Tax Deadlines Occurring in Calendar Year 2018 (for Tax Year 2017 Returns)

### Individual tax returns (Forms 1040, 1040NR, 1040A, and 1040EZ)

- First deadline is April 17, 2018.
- Extended deadline is October 15, 2018.

### Partnership returns (Form 1065)

- First deadline is **March 15, 2018** (note change of deadline).
- Extended deadline is September 17, 2018.

### Trust and Estate income tax returns (Form 1041)

- First deadline is April 17, 2018.
- Extended deadline is **October 1, 2018**
- Note change: extensions for fiduciary returns are now five and a half months instead of five months.

### C-Corporation returns (Form 1120)

- First deadline is **April 17, 2018** for corporations on a calendar year (note change of deadline).
- Extended deadline is **October 15, 2018** (note change of deadline, corporations are now permitted a six-month automatic extension).
- For corporations on a fiscal year other than a calendar year, the first deadline is the 15th day of the fourth month following the end of the corporation's fiscal year.
- EXCEPTION: for corporations with a fiscal year from July 1 to June 30, the first deadline will remain September 15th (which is the 15th day of the third month following the end of the fiscal year) and the extended deadline will remain February 15 (five months after the first deadline) through fiscal year ending June 30, 2026.
- Starting with the fiscal year ending June 30, 2027, the deadline moves to October 15th (the 15th day of the fourth month following the end of the tax year) and the extended deadline moves to March 15th (six months after the first deadline).

### S-Corporation returns (Form 1120S)

- First deadline is March 15, 2018 for corporations on a calendar year (note there is no change of deadline).
- Extended deadline is September 17, 2018.

Changes in the Tax Year 2017 due dates (which are filed during calendar year 2018) were enacted as part of the [Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 \(H.R.3236\)](#).

## January 15, 2018

- Deadline to pay the fourth quarter [estimated tax](#) payment for the year 2017.

## January 31, 2018

- Deadline for employers to mail out [Form W-2](#) to employees and for businesses to furnish [Form 1099](#) statements reporting, among other things, non-employee compensation, bank interest, dividends, and distributions from a retirement plan. For more details, see [General Instructions for Certain Information Returns](#) (IRS.gov).
- Deadline for businesses to mail Forms W-2, Form W-3, Form 1099s and 1096 to the IRS if filing on paper or electronically. For more details, see the [General Instructions for Certain Information Returns](#) (IRS.gov).

## February 15, 2018

- Deadline for employees who claim exemption from withholding to file a new [Form W-4](#) with their employers.

## March 15, 2018

- Deadline for **Partnership** and **S-Corporation tax returns** ([Forms 1065 & 1120-S](#)) for the year 2017, or to request automatic 6-month extension of time to file ([Form 7004](#)).

## April 17, 2018

- Deadline to file **individual tax returns** (Form 1040, 1040A, or 1040EZ) for the year 2017 or to request an [Automatic Extension](#) (Form 4868). An extension provides an extra six months to file your return. Payment of the tax is still due by April 17th. You can submit payment for tax along with the extension form.
- Deadline to file C-Corporation tax returns (Form 1120) for the year 2018 or to request an Automatic Extension.
- Last day to make a contribution to [traditional IRA](#), [Roth IRA](#), [Health Savings Account](#), [SEP-IRA](#) or [solo 401\(k\)](#) for the 2017 tax year. (If you get an extension, you will have until October 16th to fund a SEP-IRA or solo 401(k).)
- 1st quarter [estimated tax payments](#) due for the 2018 tax year.
- Deadline to file **estate income tax or trust income tax returns** ([Form 1041](#)) or to request an automatic 5 ½ month extension of time to file ([Form 7004](#)).

## May 15, 2018

- Deadline for **tax-exempt organizations** to file information returns ([Form 990](#)) for the year 2017, or request an extension ([Form 8868](#)).
- Deadline to file individual tax returns (Form 1040, 1040A, or 1040EZ) with the State of Louisiana.

## **June 15, 2018**

- 2nd quarter [estimated tax payments](#) due for the 2018 tax year.

## **September 17, 2018**

- 3rd quarter [estimated tax payments](#) due for the 2018 tax year.
- Final deadline to file **S-Corporation tax returns** for the year 2017 if an extension was requested. ([Forms 1120S](#)).
- Final deadline to file **Partnership tax returns** ([Form 1065](#)) for the year 2017 if an extension was requested.

## **October 1, 2018**

- Final deadline to file **trust income tax returns** ([Form 1041](#)) for the year 2017 if an extension was requested.

## **October 15, 2018**

- Final deadline to file **individual tax returns** for the year 2017. (Forms 1040, 1040A, 1040EZ.)
- Final deadline to file **C-Corporation tax returns** for the year 2017. (Forms 1120)
- Last day the IRS will accept an electronically filed tax return for the year 2017. If filing after October 16th, you'll need to mail in your tax return for processing.
- Final deadline to fund a [SEP-IRA](#) or [solo 401\(k\)](#) for tax year 2017 if you requested an automatic extension of time to file.

## **November 2018**

- Start planning any [year-end tax moves](#).

## **December 31, 2017**

- Last day to make any tax moves for the year 2018. Last day to set up a [solo 401\(k\) for self-employed persons](#).
- Marital status on this date determines your marital status for the whole year.