**Tax Calendar**

**2019**

**January:**

* **15 – Deposit payroll tax for December if the monthly deposit rule applies.**
* **15 -** Last day to pay 4th Quarter Estimated Taxes for 2018 unless filing return by February 1.
* **31 -** Last day to provide1098s, 1099s & W-2s to those people you paid during the prior year.
* **31 -** Last day to provide file copies of 1099s and W-2s to the government.
* **31 –** Deposit any FUTA tax owed through December 2018
* **31 –** File Forms 940, 941, 943, 944 and/or 945 if you did not deposit all taxes when due.

**February:**

* **1 -** If you file your prior year's return and pay any tax due by this date, you need not make the 4th Quarter Estimated Tax Payment (see above)
* **11 –** File Forms 940, 941, 943, 944 and/or 945 if you timely deposited all required payments.
* **15 –** Deposit payroll tax for January if the monthly deposit rule applies.

**March:**

* **14 – Last day to elect to change your calendar year company to a sub-chapter S Corporation for 2019**
* **15 -** If you have not called for a tax appointment, please call us to prepare your 2018 tax return.
* **15 -** Last day to file your prior year's S Corp (Form 1120S) tax return or to request an extension until September 15.
* **15 – Partnerships: File Form 1065 and furnish a copy of Sch. K-1 to each partner. For automatic 6-month extension, file Form 7004.**
* **15 –** S Corporations: File Form 1120S for calendar year and pay any tax due. Furnish a copy of Schedule K-1 to each shareholder. File Form 2553 to elect S Corporation status beginning with calendar year 2019
* **15 – Deposit payroll tax for February if the monthly deposit rule applies.**

**April:**

* **1 -** Last day to withdraw funds from your IRA account if you turned age 70 1/2 in the prior year and haven't already taken a distribution for that year. For other types of plans, contact our office.
* **15 -** Last day to file your prior year's individual tax return (Form 1040) or to request an extension to file until October 15.
* **15 -** Last day to file your prior year's C Corp (Form 1120) tax return or to request an extension until October 15.
* **15 -** Last day to file your prior year's partnership return (Form 1065) or request an extension until September 15.
* **15 -** Last day to file your prior year's trust returns (Form 1041) or request an extension until September 15.
* **15 -** Last day to file your prior year's gift tax return (form 709).
* **15 - or the date you file your individual tax return whichever is earlier – Last day to make a contribution to a School Tuition Organization, qualifying as an Arizona Tax Credit in the prior year.**
* **15 -** Last day to make SEP or Keogh contributions unless an extension is filed.
* **15 -** Last day to make an IRA Contribution for the prior year.
* **15 -** Last day to fund the prior year's Coverdell Education Savings Account.
* **15 -** Last day to report Foreign Financial Accounts to the Treasury.
* **15 -**First Estimated Tax installment for the 2019 year due.
* **15 – Corporations: Deposit the first installment of your 2019 estimated tax.**
* **15 – Household Employers: File Sch. H with Form 1040 if you paid $2,100 or more to a household employee.**
* **15 – Deposit payroll tax for March if the monthly deposit rule applies.**
* **30 – Employers: File Form 941 for the first quarter.**
* **30 – FUTA tax owed through March if more than $500.**

**May:**

* **10 – File Form 941 for the first quarter if you timely deposited all required payments.**
* **15 – Deposit payroll tax for April if the monthly deposit rule applies.**
* **15 -** Last day for Delaware LLCs to file a Public Information Report and a Franchise Tax Return.
* **15 – Last day for calendar-year tax exempt charities to file 990 or request an extension to file until November 15.**

**June:**

* **17 -** Last day for U.S. Citizens living abroad to file their individual tax return (Form 1040) or request an extension.
* **17 – Deposit payroll tax for May if the monthly deposit rule applies**
* **17 – Corporations: Deposit the second installment of your 2019 estimated tax.**

**July:**

* **15 –** Deposit payroll tax for June if the monthly deposit rule applies.
* **30 –** File Form 941 for the second quarter.
* **30 –** Deposit FUTA owed through June if more than $500.

**August**

* **12 – File Form 941 for the second quarter if you timely deposited all required payments.**
* 15 – Deposit payroll tax for July if the monthly deposit rule applies.

**September:**

* **16 – Deposit payroll tax for August if the monthly deposit rule applies.**
* **16 -** Third Estimated Tax installment for the year 2019 due.
* **16 -** Last day to file partnership (Form 1065), S Corp (Form 1120S) returns with an approved extension**.**
* **30 –** Last day to file prior year’s Trust (Form 1041) return with an approved extension.

**October:**

* **15** - Last day to file prior year’s individual tax return (Form 1040), if you are in the United States with an approved extension.
* **15** – Last day to file prior year’s C Corp (Form 1120) return with an approved extension.
* **15 –** Deposit payroll tax for September if the monthly deposit rule applies.
* **31 –** Deposit FUTA owed through September if more than $500
* **31 –** File Form 941 for the third quarter.

**November:**

* **12 – File Form 941 for the third quarter if you timely deposited all required payments.**
* **15 – Deposit payroll tax for October if the monthly rule applies.**
* **15** - Last day to file 990 for calendar year tax exempt charities.

**December:**

* **1** - *Time for Year-End Tax Planning – contact us to set an appointment*
* **16** – Corporations: Deposit the fourth installment of your 2019 estimated tax.
* **16 –** Deposit payroll tax for November if the monthly deposit rule applies.
* **31** - Last day to make a current year charitable contribution to organizations that qualify for 3 of the Arizona Tax Credits: Working Poor, Foster Care, Public/Charter Schools, and Military Family Relief.
* **31** - Last day to pay deductible expenses for the 2019 return (doesn’t apply to IRA, SEP or Keogh contributions, all of which can be made after December 31, 2019).
* **31** - **Last day to place in service business assets that you would like to deduct on your 2019 tax return.**
* **31** - Last day to withdraw Required Minimum Distribution from Traditional IRA Accounts and avoid a penalty if you turned age 70½ before 2019.
* **31** - If you are self-employed, December 31 is the last day to set up a Keogh Retirement Account or a SEP IRA if you plan to make a 2019 Contribution.
* **31** - Technically the last day of the year. However, if it falls on a non-business day such as a Saturday or Sunday, you may not be able to take the recommended actions and should consider taking the actions earlier than December 31st.