

## June 2019

- June 10** **Employees** - who work for tips. If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.
- June 17** **Individuals** - If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then file Form 1040 by October 15.

However, if you are a participant in a combat zone you may be able to further extend the filing deadline.

**Individuals** - Make a payment of your 2019 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2019.

**Corporations** - Deposit the second installment of estimated income tax for 2019. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

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

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

## July 2019

- July 10** **Employees** - who work for tips. If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.
- July 15** **Employers** - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in June.
- Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in June.
- July 31** **Employers** - Federal unemployment tax. Deposit the tax owed through June if more than \$500.
- Employers** - If you maintain an employee benefit plan, such as a pension, profit sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2018. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.
- Certain Small Employers** - Deposit any undeposited tax if your tax liability is \$2,500 or more for 2019 but less than \$2,500 for the second quarter.
- Employers** - Social Security, Medicare, and withheld income tax. File Form

941 for the second quarter of 2019. Deposit any undeposited tax. (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 in full and on time, you have until August 12 to file the return.

## August 2019

- August 12** **Employees** - who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.
- Employers** - Social Security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2019. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.
- August 15** **Employer** - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in July.
- Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in July.

## September 2019

- September 10** **Employees** - who work for tips. If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.
- September 16** **Individuals** - Make a payment of your 2019 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2019.
- Employers** - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in August.
- Employers** - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in August.
- S Corporations** - File a 2018 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.
- Partnerships** - File a 2018 calendar year return (Form 1065). This due date applies only if you were given an additional 6-month extension. Provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1.
- Corporations** - Deposit the third installment of estimated income tax for 2019. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

## October 2019

- October 10** **Employees** - who work for tips. If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.

**October 15** **Individuals** - If you have an automatic 6-month extension to file your income tax return for 2018, file Form 1040 and pay any tax, interest, and penalties due.

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

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

**Corporations** - File a 2018 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension.

**October 31** **Employers** - Social Security, Medicare, and withheld income tax. File form 941 for the third quarter of 2019. Deposit any undeposited tax. (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 in full and on time, you have until November 12 to file the return.

**Certain Small Employers** - Deposit any undeposited tax if your tax liability is \$2,500 or more for 2019 but less than \$2,500 for the third quarter.

**Employers** - Federal Unemployment Tax. Deposit the tax owed through September if more than \$500.

## November 2019

**During November** **Employers** - Income tax withholding. Encourage employees to fill out a new Form W-4 for 2020 if they experienced any personal or financial changes. The 2020 revision of Form W-4 will be available on the IRS website by mid-December.

**November 12** **Employees** - who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.

**Employers** - Social Security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2019. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.

**November 15** **Employers** - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in October.

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

## December 2019

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

**December 16** **Corporations** - Deposit the fourth installment of estimated income tax for

2019. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

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

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