

Important Due Dates for 2018

January

- Jan 15 (Monday) 1040 ES (Pay final installment of 2017 estimated tax)
**EFTPS (Payroll tax payment for monthly depositor)
- Jan 31 (Wednesday) File Form W-3 with Copy A of all Forms W-2 issued for 2017
W-2's to employees
File Form 1096 for all 1099-MISC with nonemployee compensation
1099's to independent contractors
941 (Federal Wages, 4th Qtr 2017) or 944 (Annual 2017)
940 (Annual Federal Unemployment)
UCT-6 (Florida Unemployment, 4th Qtr 2017)
Applicable Large Employer: File paper Forms 1095-C

February

- Feb 15 (Thursday) 1099-B, 1099-S and certain Forms 1099-MISC to recipients
W-4 to employer
**EFTPS (Payroll tax payment for monthly depositor)
- Feb 28 (Wednesday) Paper File Form 1096 for all other 1099s without nonemployee
compensation, along with Copy A of Form W-2G issued during 2016
Applicable Large Employer: File paper Forms 1094-C; For all other
providers file paper Forms 1094-B and 1095-B
For all other providers of Minimum Essential Coverage, provide Forms
1095-B to responsible individuals

March

- March 15 (Thursday) 1120 (C & S Corp. return or extension) or the 15th day of the 3rd month
after the end of the tax year
1065 (Partnership Return or Extension) or by the 15th day of the 4th month
after your tax year ends
K-1's to Shareholders
**EFTPS (Payroll tax payment for monthly depositor)
- March 30 (Friday) Personal Property Tax Return (Contact us for dates per county)

April

- April 17 (Tuesday) State Income Tax Returns
1040, 1040A, 1040EZ (Individual Return or Extension), 1040NR (non-
resident alien return with US wages)
1041 (Estate/Trust Return or Extension) or by the 15th day of the 4th month
after your tax year ends
1040 ES (Pay first installment of 2017 estimated tax)
FinCen 114 (Report of Foreign Bank and Financial Accounts) Extended
deadline is October 15, 2017 (note: this is the first time ever that

extensions are available for FBARs) FBARs do not have a next-business-day rule if the deadline falls on a Saturday, Sunday, or legal holiday

**EFTPS (Payroll tax payment for monthly depositor)

April 30 (Monday) UCT-6 (Florida Unemployment, 1st quarter 2018)
941 (Federal Wages, 1st quarter 2018)

May

May 1 (Tuesday) Florida Division of Corporations Annual Report

May 15 (Tuesday) **EFTPS (Payroll tax payment for monthly depositor)

June

June 15 (Friday) 1040NR (non-resident alien return without US wages)
1040 ES (Pay second installment of 2018 estimated tax)
**EFTPS (Payroll tax payment for monthly depositor)

July

July 16 (Monday) **EFTPS (Payroll tax payment for monthly depositor)

July 31 (Tuesday) 941 (Federal Wages, 2nd quarter 2018)
UCT-6 (Florida Unemployment, 2nd quarter 2018)

August

Aug 15 (Wednesday) **EFTPS (Payroll tax payment for monthly depositor)

September

Sep 17 (Monday) 1120, 1120S (on extension)
1065 (on extension)
1041 (on extension)
1040 ES (Pay third installment of 2018 estimated tax)
**EFTPS (Payroll tax payment for monthly depositor)

October

Oct 15 (Monday) 1040, 1040A, 1040EZ, 1040NR (non-resident alien return with US wages)
(on extension)
**EFTPS (Payroll tax payment for monthly depositor)

Oct 31 (Wednesday) 941 (Federal Wages, 3rd quarter 2018)
UCT-6 (Florida Unemployment, 3rd quarter 2018)

November

Nov 15 (Thursday) **EFTPS (Payroll tax payment for monthly depositor)

December

Dec 17 (Monday) 1040NR (non-resident alien return without US wages) (on extension)
**EFTPS (Payroll tax payment for monthly depositor)

** **EFTPS online E-file** – to ensure **timely** payments if the 15th falls on the weekend, please **initiate** the payment prior to the weekend. If 15th is during the week, please initiate the payment before 8 pm the day prior to be accepted on the 15th. **

Other Important Due Dates to Note

Payroll Tax

Monthly depositor - Payroll tax payment ONLINE ONLY through EFTPS by the 15th day of the following month

Semi-weekly depositor - If the payday falls on Wednesday, Thursday, and/or Friday, then deposit taxes by the following Wednesday
If the payday falls on Saturday, Sunday, Monday and/or Tuesday, then deposit taxes by the following Friday

Sales and Use Tax

Monthly depositor - Due on the 20th of the month following the reporting period
Quarterly depositor - Due on the 20th of the month following the reporting period
Semi-annual depositor - Due on the 20th of the month following the reporting period
Annual depositor - Due on the 20th of the month following the reporting period

Form 990 (Not-for-Profit Entities)

File form 990 by the 15th day of the 5th month after the organization's accounting period ends

Heavy Highway Vehicle Use Tax

The Heavy Highway Vehicle Use Tax, Form 2290, is due on the last day of the month following the first month the vehicle is placed in service