**Abstract:** This calendar notes important tax deadlines for the second quarter of 2018.

**Tax calendar**

**April 17** — Besides being the last day to file (or extend) your 2017 personal return and pay any tax that is due, 2018 first quarter estimated tax payments for individuals, trusts and calendar-year corporations are due today. Also due are 2017 returns for trusts, calendar-year estates and C corporations, FinCEN Form 114 (*Report of Foreign Bank and Financial Accounts* [but an automatic extension applies to October 15]), and any final contribution you plan to make to an IRA or Education Savings Account for 2017. In addition, Simplified Employee Pension and Keogh contributions are due today if your return isn’t being extended.

**June 15** — Second quarter estimated tax payments for individuals, trusts and calendar-year corporations are due today.

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