

**Abstract:** This calendar notes important tax deadlines for the second and third quarters of 2019.

## **Tax calendar**

**July 15** — If the monthly deposit rule applies, employers must deposit the tax for payments in June for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**July 31** — If you have employees, a federal unemployment tax (FUTA) deposit is due if the FUTA liability through June exceeds \$500.

- The second quarter Form 941 (“Employer’s Quarterly Federal Tax Return”) is also due today. (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 15** — If the monthly deposit rule applies, employers must deposit the tax for payments in July for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**September 16** — Third quarter estimated tax payments are due for individuals, trusts and calendar-year corporations.

- If a six-month extension was obtained, partnerships should file their 2018 Form 1065 by this date.
- If a six-month extension was obtained, calendar-year S corporations should file their 2018 Form 1120S by this date.
- If the monthly deposit rule applies, employers must deposit the tax for payments in August for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**September 30** — Calendar year trusts and estates on extension must file their 2018 Form 1041.

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