



## 2019 Q2 tax calendar: Key deadlines for businesses and other employers

Here are some of the key tax-related deadlines that apply to businesses and other employers during the second quarter of 2019. Keep in mind that this list isn't all-inclusive, so there may be additional deadlines that apply to you. Contact us to ensure you're meeting all applicable deadlines and to learn more about the filing requirements.

### April 1

- File with the IRS if you're an employer that will electronically file 2018 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and/or Form W-2G.
- If your employees receive tips and you file electronically, file Form 8027.
- If you're an Applicable Large Employer and filing electronically, file Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage filing electronically, file Forms 1094-B and 1095-B with the IRS.

### April 15

- If you're a calendar-year corporation, file a 2018 income tax return (Form 1120) or file for an automatic six-month extension (Form 7004) and pay any tax due.
- Corporations pay the first installment of 2019 estimated income taxes.

### April 30

- Employers report income tax withholding and FICA taxes for the first quarter of 2019 (Form 941) and pay any tax due.

### May 10

- Employers report income tax withholding and FICA taxes for the first quarter of 2019 (Form 941), if you deposited on time and fully paid all of the associated taxes due.

### June 17

- Corporations pay the second installment of 2019 estimated income taxes.