

THE FLORES GROUP, ACCOUNTANTS AND ADVISORS

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Tax Calendar – 2019 Due Dates – Federal and Texas Obligations

Below are the *principal* 2019 tax due dates. The effect of Saturdays, Sundays, and holidays has been considered.

January 15, 2019	Individuals	Estimated Tax Payment	Make a payment of your estimated tax for 2018 if you didn't have sufficient withholding.
January 21, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for calendar year, quarterly, and monthly filers.
January 31, 2019	All employers	Form W-2	Give your employees their copies of Form W-2 and file Form W-3 along with Copy A of all the Forms W-2 that you issued for 2018.
January 31, 2019	All businesses	Form 1099-MISC	Issue the appropriate Form 1099 to the recipients of certain payments made during 2017.
February 15, 2019	Individuals	Form W-4	IF you claimed an exemption from income tax withholding on your 2018 W-4, you must file a new Form W-4 to continue your exemption for another year.
February 15, 2019	All businesses	Form 1099	Issue the appropriate Form 1099 to the recipients of certain payments made during 2017.
February 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.
February 28, 2019	All businesses	Form 1099	File Forms 1099 with the IRS reporting certain payments made during 2018. There are different version of Form 1099 for different types of payments. Use a separate Form 1096 to summarize each type of payment.

			<p>For a 30-day extension of time to file, use Form 8809.</p> <p>If electronically filing, the due date is March 31, 2019.</p>
February 28, 2019	Large food and beverage establishment employers	Form 8027	<p>File Form 8027 to report tip and allocated tip income. Use Form 8027-R to summarize and transmit Form 8027 if you have more than one establishment.</p> <p>If filing electronically, the due date is March 31, 2019.</p>
March 15, 2019	Partnerships	Form 1065	<p>File the 2018 tax return (Form 1065) and provide each partner with a copy of the K-1.</p> <p>For an automatic six-month extension, file Form 7004.</p>
March 15, 2019	S Corporations	Form 1120S	<p>File the 2018 tax return (Form 1120S) and provide each partner with a copy of the K-1.</p> <p>For an automatic six-month extension, file Form 7004.</p>
March 15, 2019	Qualifying entities	S Elections	<p>If electing to be treated as an S corporation beginning with January 1, 2019, file Form 2553 by this date.</p> <p>Late election relief is possible.</p>
March 15, 2019	Large partnerships	Form 1065-B	<p>File the 2018 tax return (Form 1065-B) and provide each partner with a copy of the K-1.</p> <p>For an automatic six-month extension, file Form 7004.</p>
March 15, 2019	Withholding Agents	Forms 1042, 1042-S, and 1042-T	File Forms 1042, 1042-S, and 1042-T.

Please note that this list is not all inclusive. There may be other federal, state, or local taxes due depending on specific transactions or activities.

			<p>For an automatic six-month extension of time to File Form 1042, file Form 7004.</p> <p>For an automatic thirty-day extension of time to file Form 1042-S, file Form 8809.</p>
March 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.
April 1, 2019	All businesses	Forms W-2, 1099	<p>Electronically file Forms W-2 and 1099.</p> <p>The deadline for paper filing is February 28, 2019.</p>
April 15, 2019	Individuals	Form 1040	<p>File the 2018 income tax return (Forms 1040, 1040A, or 1040EZ) and pay any tax due.</p> <p>File Form 9465 if requesting an installment agreement.</p> <p>File Form 4868 and make a payment of taxes due for an automatic six-month extension of time to file.</p>
April 15, 2019	Individuals (Non-resident aliens with W-2)	Form 1040NR	<p>If you are a non-resident alien and you had wages in 2018 reported to you on Form W-2, file the 2018 income tax return (Form 1040NR) and pay any tax due.</p> <p>File Form 4868 and make a payment of taxes due for an automatic six-month extension of time to file.</p>
April 15, 2019	Individuals	FinCEN 114	<p>File your FinCEN 114 (FBAR) to report foreign bank and financial accounts.</p> <p>An automatic six-month extension is available. It does not require any additional filing.</p>

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April 15, 2019	Individuals	Estimated Tax Payment	Make a payment of your estimated tax for 2019.
April 15, 2019	C Corporations	Form 1120	File the 2018 income tax return (Form 1120) and pay any tax due. File Form 7004 and make a payment of taxes due for an automatic six-month extension of time to file.
April 15, 2019	C Corporations	Estimated Tax Payment	Make a payment of your estimated tax for 2019.
April 15, 2019	Estates and Trusts	Form 1041	File the 2018 tax return (Form 1041) and pay any tax due. File Form 7004 and make a payment of taxes due for an automatic five-and-a-half-month extension.
April 15, 2019	Withholding Agents	Form 1042-S	If you filed an extension, file Forms 1042-S.
April 22, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for quarterly and monthly filers.
May 15, 2019	Texas Companies	Franchise Tax	File Texas franchise tax returns and make payment if needed. File an extension.
May 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.
June 17, 2019	Individuals (Non-resident aliens without W-2)	Form 1040NR	If you are a non-resident alien and you did not have any wages in 2018 reported to you on Form W-2, file the 2018 tax return (Form 1040NR) and pay any tax due. File Form 4868 and make a payment of taxes due for an automatic six-month extension of time to file.

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June 17, 2019	C Corporations	Estimated Tax Payment	Make a payment of your estimated tax for 2019.
June 17, 2019	Individuals	Estimated Tax Payment	Make a payment of your estimated tax for 2019.
June 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.
July 22, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for quarterly and monthly filers.
July 31, 2019	All employers	Form 5500	If you maintain an employee benefit plan, file Form 5500 or Form 5500-EZ for the calendar year 2018.
August 15, 2019	Texas Companies	Franchise Tax	If you are required to file electronically, file your franchise tax return or 2 nd extension and make payment as necessary.
August 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.
September 16, 2019	Individuals	Estimated Tax Payment	Make a payment of your estimated tax for 2019.
September 16, 2019	C Corporations	Estimated Tax Payment	Make a payment of your estimated tax for 2019.
September 16, 2019	Partnerships	Form 1065	If you filed an extension, file the 2018 tax return (Form 1065) and issue K-1s.
September 16, 2019	S Corporations	Form 1120S	If you filed an extension, file the 2018 tax return (Form 1120S) and issue K-1s.
September 16, 2019	Large Partnerships	Form 1065-B	If you filed an extension, file the 2018 tax return (Form 1065-B) and issue K-1s.
September 16, 2019	Withholding Agents	Form 1042	If you filed an extension, file Form 1042.
September 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.

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September 30, 2019	Estates and Trusts	Form 1041	If you filed an extension, file the 2018 tax return (Form 1041).
October 15, 2019	Individuals	Form 1040	If you filed an extension, file the 2018 tax return (Form 1040).
October 15, 2019	Individuals	FinCEN 114	File FinCEN 114 (FBAR).
October 15, 2019	C Corporations	Form 1120	If you filed an extension, file the 2018 tax return (Form 1120).
October 15, 2019	Individuals (Non-resident aliens with W-2)	Form 1040NR	If you filed an extension, file the 2018 tax return (Form 1040NR).
October 21, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for quarterly and monthly filers.
November 2019	All employers	Form W-4	Request that all employees whose withholding exemptions will be different in 2020 fill out a new Form W-4.
November 15, 2019	Texas Companies	Franchise Tax	If you filed an extension, file your tax return.
November 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.
December 16, 2019	C Corporations	Estimated Tax Payment	Make a payment of your estimated tax for 2019.
December 16, 2019	Individuals (Non-resident aliens without W-2)	Form 1040NR	If you filed an extension, file the 2018 tax return (Form 1040NR)
December 20, 2019	Texas Companies	Sales and Use Tax	Sales and use tax and reports are due for monthly filers.

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