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

**Tax calendar**

**July 16 —** 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 10 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 15 —** 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 2017 Form 1065 by this date.
* If a six-month extension was obtained, calendar-year S corporations should file their 2017 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.

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