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

**Tax calendar**

**October 15** — Personal federal income tax returns that received an automatic six-month extension must be filed today and any tax, interest and penalties due must be paid.

* The Financial Crimes Enforcement Network (FinCEN) Report 114, “Report of Foreign Bank and Financial Accounts” (FBAR), must be filed by today, if not filed already, for offshore bank account reporting. (This report received an automatic extension to today if not filed by the original due date of April 17.)
* If a six-month extension was obtained, calendar-year C corporations should file their 2017 Form 1120 by this date.
* If the monthly deposit rule applies, employers must deposit the tax for payments in September for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**October 31** — The third quarter Form 941 (“Employer’s Quarterly Federal Tax Return”) is due today and any undeposited tax must be deposited. (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 November 13 to file the return.

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

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

**December 17** — Calendar-year corporations must deposit the fourth installment of estimated income tax for 2018.

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

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