

April 2019

Key Compliance Dates

Monday, April 1

File information returns (other than returns for nonemployee compensation) if filing electronically.

Large food and beverage establishments file Form 8027 if filing electronically.

Wednesday, April 3

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 27-29.

Friday, April 5

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 30-April 2.

Wednesday, April 10

Tipped employees who received \$20 or more in tips during March report them to the employer on Form 4070.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 3-5.

Friday, April 12

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 6-9.

Monday, April 15

Individuals file 2018 returns (Form 1040, Form 1040A or Form 1040EZ); alternatively, file for an automatic six-month extension (Form 4868).

Calendar-year C corporations file 2018 returns on Form 1120; alternatively, file for an automatic five-month extension.

Individuals and calendar-year corporations pay first installment of 2019 estimated tax.

Monthly depositors deposit FICA and withheld income tax for March.

Wednesday, April 17

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 10-12.

Friday, April 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 13-16.

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Wednesday, April 24

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 17-19.

Friday, April 26

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 20-23.

Tuesday, April 30

Employers file Form 941 for the first quarter of 2019 (if tax for the quarter was deposited in full and on time, file by May 10).

Employers deposit federal unemployment tax owed through March if more than \$500.

To-Do List

- File extensions for individual clients who will not meet April 15 filing deadline.
- Conduct reviews of clients' prior-year returns to determine need for amended returns.
- File extensions for corporate clients who will not meet April 15 filing deadline.