



2018 Farmers Tax Calendar

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January 2018

- Give employees their copy of Form W-2 by January 31, 2018
- Give qualified vendors Form 1099 by January 31, 2018

January 15

- Social Security, Medicare and withheld income tax is due, if the monthly deposit rule applies, deposit the tax for payments in December 2017

January 31

- File Form 943 to report Social Security, Medicare taxes and withheld income tax for 2017. Deposit any undeposited tax. (If your tax liability is less than \$2,500, then you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, then you have until **February 10** to file the return.
- File NYS Form-45 for the last quarter of 2017
- Federal Unemployment Tax – File Form 940 (or 940-EZ) for 2017, if your deposited tax is \$100 or less, you can either pay it with your return or deposit it. If it is more than \$100, you must deposit it. However if you deposited all of the FUTA tax when due, you have 10 additional days to file.

February 15

- Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in January.
- Have employees fill out new W-4

February 28

- File Form W-3 (Transmittal of Wage and Tax Statements) along with Copy A of all the forms W-2 you issued for 2016
- File Copy A of all forms 1099 with form 1096. Annual Summary and Transmittal of U.S. Information Returns, with the IRS.

March 1

- Farmers – file your 2017 income tax return (Form 1040) and pay any tax due. However, you have until April 15th to file if you paid your 2017 tax by January 15, 2018.

March 15

- Social Security, Medicare, and withheld income tax. If the deposit rule applies, deposit the tax for payments in February.

April 15

- Farmers – File an income tax return (Form 1040) for 2017 and pay any tax due if you did not file by March 1.
- Partnerships – File a 2017 calendar year return.
- Social Security, Medicare and withheld income tax. If the monthly deposits rule applies, deposit the tax for payments in March.

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April 30

- Federal Unemployment Tax – Deposit the tax owed through March, if more than \$100.
- File NYS Form-45 for the first quarter of 2018

May 15

- Social Security, Medicare and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in April.

June 15

- Social Security, Medicare and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in May.

July 15

- Social Security, Medicare and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in June.

July 31

- Federal Unemployment Tax – Deposit the tax owed through June, if more than \$100.
- File Form NYS-45 for the 2nd quarter of 2018

August 15

- Social Security, Medicare and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in July.

September 15

- Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in August.

October 15

- Social Security, Medicare and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in September.

October 31

- Federal Unemployment Tax – Deposit the tax owed through September, if more than \$100.
- File Form NYS-45 for the 3rd quarter of 2018

November 15

- Social Security, Medicare and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in October.

December 15

- Social Security, Medicare and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in November.

Source: IRS

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Jefferson County

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