



## U.S. Individual Tax Calendar

Due Date	Return/Period Covered	File With	Due Date if Extension Filed
<b>Jan. 15</b>	1040-ES Individual 4th estimated tax payment	IRS	
	1041-ES Estates and Trusts 4th estimated tax payment	IRS	
<b>Mar. 1</b>	1040 Individual return - Farmers & Fishermen	IRS	
<b>April 15</b>	1040 Individual return	IRS	Oct. 15
	1041 Estates and Trusts return	IRS	Sept. 30
	1040NR Nonresident Alien return	IRS	Oct. 15
	1040-ES Individual 1st estimated tax payment	IRS	
	1041-ES Estates and Trusts 1st estimated tax payment	IRS	
	709 Gift and Generation Skipping Transfer return	IRS	Oct. 15
	FinCEN Form 114 Foreign Bank Account Reporting (FBAR)	IRS	Oct. 15
	Contributions to qualified retirement plans for self-employed individuals	N/A	Oct. 15
	Contributions to an IRA for the previous tax year	N/A	
<b>April 30</b>	First half property tax payment	County	
<b>June 15</b>	1040 Expatriate and Nonresident (No W-2)	IRS	Oct. 15
	1040-ES Individual 2nd estimated tax payment	IRS	
	1040-ES Nonresident (No W-2) 1st and 2nd estimated tax payment	IRS	
	1041-ES Estates and Trusts 2nd estimated tax payment	IRS	
<b>Sept. 15</b>	1040-ES Individual 3rd estimated tax payment	IRS	
	1041-ES Estates and Trusts 3rd estimated tax payment	IRS	
<b>Oct. 31</b>	Second half property tax payment	County	

If any date lands on a weekend or holiday, the filing deadline is moved to the following business day.