

# 2018 Pass-Through Tax Calendar

## January 2018

Due date	Tax type	Jurisdiction	Form
1/31/2018	Pass-Through Income	Federal	8308
Statement (Form 8308) to transferor and transferee in exchange of a partnership interest involving unrealized receivables or substantially appreciated inventory property items during prior year due			

## February 2018

No items to display

## March 2018

Due date	Tax type	Jurisdiction	Form
3/15/2018	Pass-Through Income	Federal	2553
Last day for a corporation to elect S corporation status beginning with current tax year (file Form 2553)			
3/15/2018	Pass-Through Income	Federal	1065-B
Electing large partnership return (Form 1065-B) due. Copy of Schedule K-1 due to partners by first March 15 following close of partnership's tax year.			
3/15/2018	Pass-Through Income	Federal	1120S
S corporation income tax return (Form 1120S) due			
3/15/2018	Pass-Through Income	Federal	5471
Attach Form 5471 to annual partnership return and file both by due date of partnership return			
3/15/2018	Pass-Through Income	Federal	1065
Partnership income tax return (Form 1065) due			
3/15/2018	Pass-Through Income	Federal	7004
Extension request for partnerships (Form 7004) for an automatic 6-month extension to file due			
3/15/2018	Pass-Through Income	Federal	7004
Extension request (Form 7004) for S corporations for an automatic 6-month extension of time to file due			
3/15/2018	Pass-Through Income	Federal	8804
Annual return for partnership withholding tax under Code Sec. 1446 due			

**April 2018**

No items to display

**May 2018**

No items to display

**June 2018**

No items to display

**July 2018**

No items to display

**August 2018**

No items to display

## September 2018

Due date	Tax type	Jurisdiction	Form
9/17/2018	Pass-Through Income	Federal	1120S
Extended S corporation income tax return (Form 1120S) due			
9/17/2018	Pass-Through Income	Federal	5471
Attach Form 5471 to extended annual partnership return and file both by extended due date			
9/17/2018	Pass-Through Income	Federal	1065
Extended partnership income tax return (Form 1065) due			
9/17/2018	Pass-Through Income	Federal	1065-B
Extended electing large partnership return (Form 1065-B) due			

## October 2018

No items to display

## November 2018

No items to display

## December 2018

No items to display