

2018 Payroll & Tax Calendar

CALENDAR OF IMPORTANT PAYROLL DATES FOR 2018	
January 31	<ul style="list-style-type: none"> • Fourth quarter 2017 payroll reports due (Fed Form 941 and Oregon Form OQ) • Annual 2017 payroll reports due (Fed Forms 940, 943, 944 & 945 and Oregon Form OA for Domestic Employers) • Distribute Forms W-2 to employees • File Copy A of all paper Forms W-2 with Form W-3, or file electronic Forms W-2 with Social Security Administration • File Forms W-2 forms electronically with the State of Oregon • Distribute Forms 1099 to recipients • File Copy A of paper Form 1099 with Form 1096, or file electronic Forms 1099 with the IRS when you are reporting non-employee compensation payments in box 7. You must also file electronically with State using iWire for any amount of 1099's issued. • 2017 Oregon Form WR due
February 28	File Copy A of paper Form 1099, other than those with entries in box 7, along with Form 1096
April 2	File electronic Form 1099, other than those with entries in box 7
April 30	First quarter 2018 payroll reports due (Fed Form 941 and Oregon Form OQ)
July 31	Second quarter 2018 payroll reports due (Fed Form 941 and Oregon Form OQ)
October 31	Third quarter 2018 payroll reports due (Fed Form 941 and Oregon Form OQ)

CALENDAR OF ESTIMATED INDIVIDUAL TAX PAYMENTS FOR 2018	
January 16	Individual estimated tax payments are due for 4th quarter of 2017 (IRS Form 1040ES and Oregon Form 40ES)
April 17	Individual estimated tax payments are due for 1st quarter of 2018 (IRS Form 1040ES and Oregon Form 40ES)
June 15	Individual estimated tax payments are due for 2nd quarter of 2018 (IRS Form 1040ES and Oregon Form 40ES)
September 17	Individual estimated tax payments are due for 3rd quarter of 2018 (IRS Form 1040ES and Oregon Form 40ES)

The Right People Beside You.

> jr CPA.com

BEND 300 SW Columbia Street
Suite 201
Bend, OR 97702
phone (541) 382-3590
fax (541) 382-3587

EUGENE 260 Country Club Road
Suite 100
Eugene, OR 97401
phone (541) 687-2320
fax (541) 485-0960

HILLSBORO 5635 NE Elam Young Pkwy.
Suite 100
Hillsboro, OR 97124
phone (503) 648-0521
fax (503) 648-2692