



Q1

## JANUARY

**31st:** Last day to complete and file Forms 1099 (other deadlines may apply for certain 1099s and recipient copies).

## MARCH

**15th:** Deadline to file partnership tax forms and withholding forms (8804/8805 and 1042), or request an extension.

**15th:** Last day to file the *Annual Information Return of a Foreign Trust with a US Owner* or request an extension.

## APRIL

**18th:** Personal income tax returns due today for US citizens in the US, or deadline to request a 6-month extension.

Due date for tax payments for US citizens abroad whose filing due date is automatically extended to June 15th.

Deadline to file Form 3520 to report transactions with foreign trusts and receipts of foreign gifts or to request an extension.

Deadline to file a report of *Foreign Bank and Financial Accounts* for U.S. citizens living in Canada, which can be extended to Oct. 15th.

Deadline to file and pay Dec. 31 year-end corporate and personal tax returns or request an extension.

### JANUARY

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### MARCH

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### APRIL

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Q2

## JUNE

**15th:** Deadline to file personal income tax returns for citizens, or resident aliens residing abroad, and US non-residents with no withholding tax.

Due date to file *Closer Connection Statement* and individual non-resident tax returns, or to request an extension.

Q3

## SEPTEMBER

**15th:** Deadline to file partnership returns that received an extension.

Extended due date of Foreign Trust with US Owner *Annual Information Returns*.

Q4

## OCTOBER

**17th:** Deadline to file Dec. 31 year-end corporate and personal tax returns for anyone granted an extension. In addition, final day to report foreign bank account information, transactions with foreign trusts, and receipts of foreign gifts.

**JUNE**

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**SEPTEMBER**

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**OCTOBER**

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To learn more about how we help to enable increased cross-border businesses and international tax issues, contact our US tax team.



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