

# Quick reference guide – Tax year 2019

## Individual income tax brackets and rates for 2019

Rate	Single	Married filing jointly (and surviving spouses)	Heads of household	Married filing separately
10%	Up to \$9,700	Up to \$19,400	Up to \$13,850	Up to \$9,700
12%	\$9,701–\$39,475	\$19,401–\$78,950	\$13,851–\$52,850	\$9,701–\$39,475
22%	\$39,476–\$84,200	\$78,951–\$168,400	\$52,851–\$84,200	\$39,476–84,200
24%	\$84,201–\$160,725	\$168,401–\$321,450	\$84,201–\$160,700	\$84,201–160,725
32%	\$160,726–\$204,100	\$321,451–\$408,200	\$160,701–\$204,100	\$160,726–\$204,100
35%	\$204,101–\$510,300	\$408,201–\$612,350	\$204,101–\$510,300	\$204,101–\$306,175
37%	Over \$510,300	Over \$612,350	Over \$510,300	Over \$306,175

## Income tax brackets for estates and trusts

Rate	Estate and trusts
10%	Up to \$2,600
24%	\$2,601–\$9,300
35%	\$9,301–12,750
37%	Over \$12,750

## Standard deduction

Filing status	Deduction amount
Single/married filing separately	\$12,200
Married filing jointly	\$24,400
Head of household	\$18,350

## Long-term capital gains and qualified dividends rates

Rate	Single	Married filing jointly	Heads of household	Married filing separately	Estates and trusts
0%	Up to \$39,375	Up to \$78,750	Up to \$52,750	Up to \$39,375	Up to \$2,650
15%	\$39,376–\$434,550	\$78,751–\$488,850	\$52,751–\$461,700	\$39,376–\$244,425	\$2,651–\$12,950
20%	Over \$434,550	Over \$488,850	Over \$461,700	Over \$244,425	Over \$12,950

# Federal tax return due dates chart

For use in complying with common federal tax return due dates

Return type	Original due date*	Extended due date*
<b>Individual</b> Form 1040	April 15	Oct. 15. See Form 4868.
<b>Partnership</b> Form 1065	15th day of the 3rd month after the end of the entity's tax year; due March 15 for a calendar-year entity	Automatic extension period of six months; due Sept. 15 for a calendar-year entity. See Form 7004.
<b>S corporation</b> Form 1120S		
<b>C corporation</b> Form 1120	<ul style="list-style-type: none"> <li>15th day of the 4th month after the end of the entity's tax year (except for a June 30 fiscal-year entity); due April 15 for a calendar-year entity</li> <li>15th day of the 3rd month after the end of the entity's tax year for a June 30 fiscal-year entity; due Sept. 15</li> </ul>	Automatic extension period of six months; due Oct. 15 for a calendar-year entity. C corporations with tax years ending June 30 are eligible for an automatic extension period of seven months (six-month extension if filing Form 1120-POL). See Form 7004.
<b>Trust and estate</b> Form 1041	15th day of the 4th month after the end of the entity's tax year; due April 15 for a calendar-year entity	Automatic extension period of 5 ½ months; due Sept. 30 for a calendar-year entity. See Form 7004.
<b>Estate tax return</b> Form 706	Due within nine months after the date of the decedent's death	Automatic six-month extension is available. See Form 4768.
<b>Gift tax return</b> Form 709	April 15 (of the year after the gift was made)	A federal income tax return extension automatically extends a gift tax return. If no extension is filed, Form 8892 provides an automatic six-month extension.
<b>Exempt organization</b> Form 990 (series)	15th day of the 5th month after the end of the entity's tax year; due May 15 for a calendar-year entity	Automatic extension period of six months; due Nov. 15 for a calendar-year entity. See Form 8868.
<b>Employee benefit plan</b> Form 5500 (series)	<ul style="list-style-type: none"> <li>Last day of the 7th calendar month after the end of the plan's tax year; due July 31 for a calendar-year plan</li> <li>See the Form 5500 instructions for exceptions for direct filing entities (DFEs).</li> </ul>	One-time extension that is no later than the 15th day of the 3rd month after the return/report's normal due date; due Oct. 15 for a calendar-year plan. See Form 5558.
<b>FinCEN</b> Form 114/FBAR	April 15th	Oct. 15. An automatic extension is available with no request for an extension required.
<b>Information returns</b>	<ul style="list-style-type: none"> <li>Forms W-2 and 1099-MISC (if reporting nonemployee compensation) are due Jan. 31, whether filing on paper or electronically.</li> <li>Forms 1097, 1098, 1099, 3921, 3922 or W-2G are due on paper by Feb. 28, or April 1, if filing electronically.</li> <li>Forms 5498, 5498-ESA, 5498-QA and 5498-SA are due May 31.</li> </ul>	The extension (if available) is 30 days from the original due date. See Form 8809.

\*If the due date falls on a Saturday, Sunday or legal holiday, the deadline is moved to the next business day. See the applicable form instructions for more guidance. Note that a filing extension does not extend the time to pay any taxes.