

# 2023 TAX DEADLINES



NASHVILLE 615-242-7351

CHATTANOOGA 423-894-7400

COLUMBIA 931-388-3711

LEBANON 615-449-2334

## JANUARY 17

**Individuals:** Paying the fourth installment of 2022 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

## JANUARY 31

**Individuals:** Filing a 2022 income tax return (Form 1040 or Form 1040-SR) and paying tax due, to avoid penalties for underpaying the January 17 installment of estimated taxes.

**Businesses:** Providing Form 1098, Form 1099-MISC (except for those that have a February 15 deadline), Form 1099-NEC and Form W-2G to recipients.

**Employers:** Providing 2022 Form W-2 to employees. Reporting income tax withholding and FICA taxes for fourth quarter 2022 (Form 941). Filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.

**Employers:** Filing 2022 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

## FEBRUARY 10

**Individuals:** Reporting January tip income of \$20 or more to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for fourth quarter 2022 (Form 941) and filing a 2022 return for federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.

## FEBRUARY 15

**Businesses:** Providing Form 1099-B, 1099-S and certain Forms 1099-MISC (those in which payments in Box 8 or Box 10 are being reported) to recipients.

**Individuals:** Filing a new Form W-4 to continue exemption for another year

if you claimed exemption from federal income tax withholding in 2022.

## FEBRUARY 28

**Businesses:** Filing Form 1098, Form 1099 (other than those with a January 31 deadline) and Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2022. (Electronic filers can defer filing to March 31.)

## MARCH 10

**Individuals:** Reporting February tip income of \$20 or more to employers (Form 4070).

## MARCH 15

**Calendar-year S corporations:** Filing a 2022 income tax return (Form 1120-S) or filing for an automatic six-month extension (Form 7004) and paying any tax due.

**Calendar-year partnerships:** Filing a 2022 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).

## MARCH 31

**Employers:** Electronically filing 2022 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.

## APRIL 10

**Individuals:** Reporting March tip income of \$20 or more to employers (Form 4070).

## APRIL 18

**Individuals:** Filing a 2022 income tax return (Form 1040 or Form 1040-SR) or filing for an automatic six-month extension (Form 4868) and paying any tax due. (See June 15 for an exception for certain taxpayers.)

**Individuals:** Paying the first installment of 2023 estimated taxes, if not paying income tax through

withholding (Form 1040-ES).

**Individuals:** Making 2022 contributions to a traditional IRA or Roth IRA (even if a 2022 income tax return extension is filed).

**Individuals:** Making 2022 contributions to a SEP or certain other retirement plans (unless a 2022 income tax return extension is filed).

**Individuals:** Filing a 2022 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892) and paying any gift tax due. Filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.

**Household employers:** Filing Schedule H, if wages paid equal \$2,400 or more in 2022 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return and is thus extended to the due date of the return.

**Trusts and estates:** Filing an income tax return for the 2022 calendar year (Form 1041) or filing for an automatic five-and-a-half-month extension to October 2 (Form 7004) and paying any income tax due.

**Calendar-year corporations:** Filing a 2022 income tax return (Form 1120) or filing for an automatic six-month extension (Form 7004) and paying any tax due.

**Calendar-year corporations:** Paying the first installment of 2023 estimated income taxes.

## MAY 1

**Employers:** Reporting income tax withholding and FICA taxes for first quarter 2023 (Form 941) and paying any tax due.

## MAY 10

**Individuals:** Reporting April tip income of \$20 or more to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for first quarter 2023 (Form 941), if you deposited on time and in full all of the associated taxes due.

## MAY 15

**Exempt organizations:** Filing a 2022 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic six-month extension (Form 8868) and paying any tax due.

**Small exempt organizations (with gross receipts normally of \$50,000 or less):** Filing a 2022 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.

## JUNE 12

**Individuals:** Reporting May tip income of \$20 or more to employers (Form 4070).

## JUNE 15

**Individuals:** Filing a 2022 individual income tax return (Form 1040 or Form 1040-SR) or filing for a four-month extension (Form 4868), and paying any tax and interest due, if you live outside the U.S. or you serve in the military outside the U.S. and Puerto Rico.

**Individuals:** Paying the second installment of 2023 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

**Calendar-year corporations:** Paying the second installment of 2023 estimated income taxes.

## JULY 10

**Individuals:** Reporting June tip income of \$20 or more to employers (Form 4070).

## JULY 31

**Employers:** Reporting income tax withholding and FICA taxes for second quarter 2023 (Form 941) and paying any tax due.

**Employers:** Filing a 2022 calendar-year retirement plan report (Form 5500 or 5500-EZ) or requesting an extension.

## AUGUST 10

**Individuals:** Reporting July tip income of \$20 or more to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for second quarter 2023 (Form 941), if you deposited on time and in full all of the associated taxes due.

## SEPTEMBER 11

**Individuals:** Reporting August tip income of \$20 or more to employers (Form 4070).

## SEPTEMBER 15

**Individuals:** Paying the third installment of 2023 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

**Calendar-year corporations:** Paying the third installment of 2023 estimated income taxes.

**Calendar-year S corporations:** Filing a 2022 income tax return (Form 1120-S) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

**Calendar-year S corporations:** Making contributions for 2022 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.

**Calendar-year partnerships:** Filing a 2022 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.

## OCTOBER 2

**Trusts and estates:** Filing an income tax return for the 2022 calendar year (Form 1041) and paying any tax, interest and penalties due, if an automatic five-and-a-half-month extension was filed.

**Employers:** Establishing a SIMPLE or a Safe-Harbor 401(k) plan for 2022, except in certain circumstances.

## OCTOBER 10

**Individuals:** Reporting September tip income of \$20 or more to employers (Form 4070).

## OCTOBER 16

**Individuals:** Filing a 2022 income tax return (Form 1040 or Form 1040-SR) and paying any tax, interest and penalties due, if an automatic six-

month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States).

**Individuals:** Making contributions for 2022 to certain existing retirement plans or establishing and contributing to a SEP for 2022, if an automatic six-month extension was filed.

**Individuals:** Filing a 2022 gift tax return (Form 709) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

**Calendar-year C corporations:** Filing a 2022 income tax return (Form 1120) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

**Calendar-year C corporations:** Making contributions for 2022 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.

## OCTOBER 31

**Employers:** Reporting income tax withholding and FICA taxes for third quarter 2023 (Form 941) and paying any tax due.

## NOVEMBER 13

**Individuals:** Reporting October tip income of \$20 or more to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for third quarter 2023 (Form 941), if you deposited on time and in full all of the associated taxes due.

## NOVEMBER 15

**Exempt organizations:** Filing a 2022 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and paying any tax, interest and penalties due, if a six-month extension was previously filed.

## DECEMBER 11

**Individuals:** Reporting November tip income of \$20 or more to employers (Form 4070).

## DECEMBER 15

**Calendar-year corporations:** Paying the fourth installment of 2023 estimated income taxes.