

2023 TAX DATES & DEADLINES



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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.