

January 2024

- January 10** **Individuals** - Report December 2023 tip income of \$20 or more to employers (Form 4070).
- January 16** **Individuals** - Pay the fourth installment of 2023 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.
- January 16** **Employers** - Deposit Social Security, Medicare and withheld income taxes for December 2023 if the monthly deposit rule applies.
- January 16** **Employers** - Deposit nonpayroll withheld income tax for December 2023 if the monthly deposit rule applies.
- January 31** **Individuals** - File a 2023 income tax return (Form 1040 or Form 1040-SR) and pay tax due in order to avoid penalties for underpaying the January 16 installment of estimated taxes.
- January 31** **Businesses** - Provide Form 1098, Form 1099-MISC (except for those that have a February 15 deadline), Form 1099-NEC and Form W-2G to recipients.
- January 31** **Employers** - Provide 2023 Form W-2 to employees.
- January 31** **Employers** - Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2023 (Form 941) if all of the associated taxes due weren't deposited on time and in full.

January 31 **Employers** - File a 2023 return for federal unemployment taxes (Form 940) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

January 31 **Employers** - File 2023 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

February 2024

February 12 **Individuals** - Report January tip income of \$20 or more to employers (Form 4070).

February 12 **Employers** - Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2023 (Form 941) if all associated taxes due were deposited on time and in full.

February 12 **Employers** - File a 2023 return for federal unemployment taxes (Form 940) if all associated taxes due were deposited on time and in full.

February 15 **Individuals** - File a new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2023.

February 15 **Businesses** - Provide 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.

February 15 **Employers** - Deposit Social Security, Medicare and withheld income taxes for January if the monthly deposit rule applies.

February 15 **Employers** - Deposit nonpayroll withheld income tax for January if the monthly deposit rule applies.

February 28 **Businesses** - File Form 1098, Form 1099 (other than those with a January 31 deadline), Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2023. (Electronic filers can defer filing to April 1.)

March 2024

March 11 **Individuals** - Report February tip income of \$20 or more to employers (Form 4070).

March 15 **Calendar-year S corporations** - File a 2023 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1 — or file for an automatic six-month extension (Form 7004). Pay any tax due.

March 15 **Calendar-year partnerships** - File a 2023 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1 — or request an automatic six-month extension (Form 7004).

March 15 **Employers** - Deposit Social Security, Medicare and withheld income taxes for February if the monthly deposit rule applies

March 15 **Employers** - Deposit nonpayroll withheld income tax for February if the monthly deposit rule applies.

April 2024

April 1	Employers - Electronically file 2023 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G
April 10	Individuals - Report March tip income of \$20 or more to employers (Form 4070).
April 15	Individuals - File a 2023 income tax return (Form 1040 or Form 1040-SR) or file for an automatic six-month extension (Form 4868). (Taxpayers who live outside the United States and Puerto Rico or serve in the military outside these two locations are allowed an automatic two-month extension without requesting an extension.) Pay any tax due.
April 15	Individuals - Pay the first installment of 2024 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.
April 15	Individuals - Make 2023 contributions to a traditional IRA or Roth IRA (even if a 2023 income tax return extension is filed).
April 15	Individuals - Make 2023 contributions to a SEP or certain other retirement plans (unless a 2023 income tax return extension is filed).
April 15	Individuals - File a 2023 gift tax return (Form 709) or file for an automatic six-month extension (Form 8892). Pay any gift tax due. File for an automatic six-month extension (Form 4868) to extend both Form 1040 and Form 709 if no gift tax is due.
April 15	Household employers - File Schedule H, if wages paid equal \$2,600 or more in 2023 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return so is extended if the return is extended.

- April 15** **Calendar-year trusts and estates** - File a 2023 income tax return (Form 1041) or file for an automatic five-and-a-half-month extension (Form 7004) (six-month extension for bankruptcy estates). Pay any income tax due.
- April 15** **Calendar-year corporations** - File a 2023 income tax return (Form 1120) or file for an automatic six-month extension (Form 7004). Pay any tax due.
- April 15** **Calendar-year corporations** - Pay the first installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.
- April 15** **Employers** - Deposit Social Security, Medicare and withheld income taxes for March if the monthly deposit rule applies.
- April 15** **Employers** - Deposit nonpayroll withheld income tax for March if the monthly deposit rule applies.
- April 30** **Employers** - Report Social Security and Medicare taxes and income tax withholding for first quarter 2024 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

May 2024

- May 10** **Individuals** - Report April tip income of \$20 or more to employers (Form 4070).
- May 10** **Employers** - Report Social Security and Medicare taxes and income tax withholding for first quarter 2024 (Form 941) if all associated taxes due were deposited on time and in full.

May 15 **Employers** - Deposit Social Security, Medicare and withheld income taxes for April if the monthly deposit rule applies.

May 15 **Employers** - Deposit nonpayroll withheld income tax for April if the monthly deposit rule applies.

May 15 **Calendar-year exempt organizations** - File a 2023 information return (Form 990, Form 990-EZ or Form 990-PF) or file for an automatic six-month extension (Form 8868). Pay any tax due.

May 15 **Calendar-year small exempt organizations (with gross receipts normally of \$50,000 or less)** - File a 2023 e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.

June 2024

June 10 **Individuals** - Report May tip income of \$20 or more to employers (Form 4070).

June 17 **Individuals** - File a 2023 individual income tax return (Form 1040 or Form 1040-SR) or file for a four-month extension (Form 4868) if you live outside the United States and Puerto Rico or you serve in the military outside those two locations. Pay any tax, interest and penalties due.

June 17 **Individuals** - Pay the second installment of 2024 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.

June 17 **Calendar-year corporations** - Pay the second installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.

June 17 **Employers** - Deposit Social Security, Medicare and withheld income taxes for May if the monthly deposit rule applies.

June 17 **Employers** - Deposit nonpayroll withheld income tax for May if the monthly deposit rule applies.

July 2024

July 10 **Individuals** - Report June tip income of \$20 or more to employers (Form 4070).

July 15 **Employers** - Deposit Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.

July 15 **Employers** - Deposit nonpayroll withheld income tax for June if the monthly deposit rule applies.

July 31 **Employers** - Report Social Security and Medicare taxes and income tax withholding for second quarter 2024 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

July 31 **Employers** - File a 2023 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.

August 2024

August 12 **Individuals** - Report July tip income of \$20 or more to employers (Form 4070).

August 12 **Employers** - Report Social Security and Medicare taxes and income tax withholding for second quarter 2024 (Form 941), if all associated taxes due were deposited on time and in full.

August 15 **Employers** - Deposit Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.

August 15 **Employers** - Deposit nonpayroll withheld income tax for July if the monthly deposit rule applies.

September 2024

September 10 **Individuals** - Report August tip income of \$20 or more to employers (Form 4070).

September 16 **Individuals** - Pay the third installment of 2024 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.

September 16 **Calendar-year corporations** - Pay the third installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.

September 16 **Calendar-year S corporations** - File a 2023 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1 if an automatic six-month extension was filed. Pay any tax, interest and penalties due.

- September 16** **Calendar-year S corporations** - Make contributions for 2023 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.
- September 16** **Calendar-year partnerships** - File a 2023 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1 if an automatic six-month extension was filed.
- September 16** **Employers** - Deposit Social Security, Medicare and withheld income taxes for August if the monthly deposit rule applies.
- September 16** **Employers** - Deposit nonpayroll withheld income tax for August if the monthly deposit rule applies.
- September 30** **Calendar-year trusts and estates** - File a 2023 income tax return (Form 1041) if an automatic five-and-a-half-month extension was filed. Pay any tax, interest and penalties due.

October 2024

- October 10** **Individuals** - Report September tip income of \$20 or more to employers (Form 4070).
- October 15** **Individuals** - File a 2023 income tax return (Form 1040 or Form 1040-SR) 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 and Puerto Rico). Pay any tax, interest and penalties due.

- October 15** **Individuals** - Make contributions for 2023 to certain existing retirement plans or establish and contribute to a SEP for 2023 if an automatic six-month extension was filed.
- October 15** **Individuals** - File a 2023 gift tax return (Form 709) and pay any tax, interest and penalties due if an automatic six-month extension was filed.
- October 15** **Calendar-year bankruptcy estates** - File a 2023 income tax return (Form 1041) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
- October 15** **Calendar-year C corporations** - File a 2023 income tax return (Form 1120) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
- October 15** **Calendar-year C corporations** - Make contributions for 2023 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.
- October 15** **Employers** - Deposit Social Security, Medicare and withheld income taxes for September if the monthly deposit rule applies.
- October 15** **Employers** - Deposit nonpayroll withheld income tax for September if the monthly deposit rule applies.
- October 31** **Employers** - Report Social Security and Medicare taxes and income tax withholding for third quarter 2024 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

November 12 **Individuals** - Report October tip income of \$20 or more to employers (Form 4070).

November 12 **Employers** - Report Social Security and Medicare taxes and income tax withholding for third quarter 2024 (Form 941) if all of the associated taxes due were deposited on time and in full.

November 15 **Employers** - Deposit Social Security, Medicare and withheld income taxes for October if the monthly deposit rule applies.

November 15 **Employers** - Deposit nonpayroll withheld income tax for October if the monthly deposit rule applies.

November 15 **Calendar-year exempt organizations** - File a 2023 information return (Form 990, Form 990-EZ or Form 990-PF) if a six-month extension was filed. Pay any tax, interest and penalties due.

December 2024

December 10 **Individuals** - Report November tip income of \$20 or more to employers (Form 4070).

December 16 **Calendar-year corporations** - Pay the fourth installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.

December 16 **Employers** - Deposit Social Security, Medicare and withheld income taxes for November if the monthly deposit rule applies.

December 16 **Employers** - Deposit nonpayroll withheld income tax for November if the monthly deposit rule applies.