

2024 TAX CALENDAR

To help you make sure you don't miss any important 2024 deadlines, we've provided this summary of when various tax-related forms, payments, and other actions are due. Please review the calendar and let us know if you have any questions about the deadlines or would like assistance in meeting them.

January 31	
Individuals	Filing a 2023 income tax return (Form 1040 or Form 1040-SR) and paying tax due, to avoid penalties for underpaying the January 16 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 2023 Form W-2 to employees.
Employers	Reporting Social Security and Medicare taxes and income tax withholding for fourth quarter 2023 (Form 941) if all associated taxes due <i>weren't</i> deposited on time and in full.
Employers	Filing a 2023 return for federal unemployment taxes (Form 940) and paying any tax due if all associated taxes due <i>weren't</i> deposited on time and in full.
Employers	Filing 2023 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.
February 12	
Individuals	Reporting January tip income of \$20 or more to employers (Form 4070).
Employers	Reporting 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.
Employers	Filing a 2023 return for federal unemployment taxes (Form 940) if all associated taxes due were deposited on time and in full.

February 15	
Individuals	Filing a new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2023.
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.
Employers	Depositing Social Security, Medicare and withheld income taxes for January if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for January if the monthly deposit rule applies.
February 28	
Businesses	Filing 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 March 31.)
March 11	
Individuals	Reporting February tip income of \$20 or more to employers (Form 4070).



March 15	
Calendar-year S corporations	Filing a 2023 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 2023 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).
Employers	Depositing Social Security, Medicare and withheld income taxes for February if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for February if the monthly deposit rule applies.
April 1	
Employers	Electronically filing 2023 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 15	
Individuals	Filing a 2023 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 17 for an exception for certain taxpayers.)
Individuals	Paying the first installment of 2024 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying <i>sufficient</i> income tax through withholding.
Individuals	Making 2023 contributions to a traditional IRA or Roth IRA (<i>even if</i> a 2023 income tax return extension is filed).
Individuals	Making 2023 contributions to a SEP or certain other retirement plans (<i>unless</i> a 2023 income tax return extension is filed).

Individuals	Filing a 2023 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 Form 709 if no gift tax is due.
Household employers	Filing 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 and is thus extended to the due date of the return.
Calendar-year trusts and estates	Filing a 2023 income tax return (Form 1041) or filing for an automatic five-and-a-half-month extension (Form 7004) (six-month extension for bankruptcy estates) and paying any income tax due.
Calendar-year corporations	Filing a 2023 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 2024 estimated income taxes, completing Form 1120-W for the corporation's records.
Employers	Depositing Social Security, Medicare and withheld income taxes for March if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for March if the monthly deposit rule applies.
April 30	
Employers	Reporting Social Security and Medicare taxes and income tax withholding for first quarter 2024 (Form 941) and paying any tax due if all associated taxes due <i>weren't</i> deposited on time and in full.
May 10	
Individuals	Reporting April tip income of \$20 or more to employers (Form 4070).
Employers	Reporting 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	Depositing Social Security, Medicare and withheld income taxes for April if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for April if the monthly deposit rule applies.
Calendar-year exempt organizations	Filing a 2023 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.
Calendar-year small exempt organizations (with gross receipts normally of \$50,000 or less)	Filing a 2023 e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.
June 10	
Individuals	Reporting May tip income of \$20 or more to employers (Form 4070).
June 17	
Individuals	Filing a 2023 individual income tax return (Form 1040 or Form 1040-SR) or filing for a four-month extension (Form 4868), and paying any tax, interest and penalties due, if you live outside the United States or you serve in the military outside the United States and Puerto Rico.
Individuals	Paying the second installment of 2024 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying <i>sufficient</i> income tax through withholding.
Calendar-year corporations	Paying the second installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.
Employers	Depositing Social Security, Medicare and withheld income taxes for May if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for May if the monthly deposit rule applies.

July 10	
Individuals	Reporting June tip income of \$20 or more to employers (Form 4070).
July 15	
Employers	Depositing Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for June if the monthly deposit rule applies.
July 31	
Employers	Reporting Social Security and Medicare taxes and income tax withholding for first quarter 2024 (Form 941) and paying any tax due if all associated taxes due <i>weren't</i> deposited on time and in full.
Employers	Filing a 2023 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.
August 12	
Individuals	Reporting July tip income of \$20 or more to employers (Form 4070).
Employers	Reporting 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	Depositing Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for July if the monthly deposit rule applies.
September 10	
Individuals	Reporting August tip income of \$20 or more to employers (Form 4070).

September 16	
Individuals	Paying the third installment of 2024 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying <i>sufficient</i> income tax through withholding.
Calendar-year corporations	Paying the third installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.
Calendar-year S corporations	Filing a 2023 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 2023 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.
Calendar-year partnerships	Filing a 2023 income tax return (Form 1065 or Form 1065-B) if an automatic six-month extension was filed.
Employers	Depositing Social Security, Medicare and withheld income taxes for August if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for August if the monthly deposit rule applies.
September 30	
Calendar-year trusts and estates	Filing a 2023 income tax return (Form 1041) if an automatic five-and-a-half-month extension was filed and paying any tax, interest and penalties due.
October 10	
Individuals	Reporting September tip income of \$20 or more to employers (Form 4070).

October 15	
Individuals	Filing 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) and paying any tax, interest and penalties due.
Individuals	Making contributions for 2023 to certain existing retirement plans or establishing and contributing to a SEP for 2023 if an automatic six-month extension was filed.
Individuals	Filing a 2023 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 2023 income tax return (Form 1120) if an automatic six-month extension was filed and paying any tax, interest and penalties due.
Calendar-year C corporations	Making contributions for 2023 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.
Calendar-year bankruptcy estates	Filing a 2023 income tax return (Form 1041) if an automatic six-month extension was filed and paying any tax, interest and penalties due.
Employers	Depositing Social Security, Medicare and withheld income taxes for September if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for September if the monthly deposit rule applies.
October 31	
Employers	Reporting Social Security and Medicare taxes and income tax withholding for third quarter 2024 (Form 941) and paying any tax due if all associated taxes due <i>weren't</i> deposited on time and in full.

November 12	
Individuals	Reporting October tip income of \$20 or more to employers (Form 4070).
Employers	Reporting Social Security and Medicare taxes and income tax withholding for third quarter 2024 (Form 941) if all associated taxes due were deposited on time and in full.
November 15	
Exempt organizations	Filing a 2023 information return (Form 990, Form 990-EZ or Form 990-PF) if a six-month extension was filed and paying any tax, interest and penalties due.
Employers	Depositing Social Security, Medicare and withheld income taxes for October if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for October if the monthly deposit rule applies.
December 10	
Individuals	Reporting November tip income of \$20 or more to employers (Form 4070).
December 16	
Calendar-year corporations	Paying the fourth installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.
Employers	Depositing Social Security, Medicare and withheld income taxes for November if the monthly deposit rule applies.
Employers	Depositing nonpayroll withheld income tax for November if the monthly deposit rule applies.