

# 2024 Tax Calendar Deadlines

## January

- 1/31/24
- 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.
  - Reporting Social Security and Medicare taxes and income tax withholding for fourth quarter 2023 (Form 941) if all associated taxes due weren't deposited on time and in full.
  - Filing a 2023 return for federal unemployment taxes (Form 940) and paying any tax due if all associated taxes due weren't deposited on time and in full.
  - Filing 2023 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

## February

- 2/12/24
- 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.
  - Filing a 2023 return for federal unemployment taxes (Form 940) if all associated taxes due were deposited on time and in full.
- 2/15/24
- 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.

# 2024 Tax Calendar Deadlines

## February

2/28/24

### 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

3/11/24

### Individuals:

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

3/15/24

### 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.
- Depositing nonpayroll withheld income tax for February if the monthly deposit rule applies.

## April

4/1/24

### Employers

- Electronically filing 2023 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.

4/10/24

### Individuals

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

4/15/24

### 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.)
- Paying 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.
- Making 2023 contributions to a traditional IRA or Roth IRA (even if a 2023 income tax return extension is filed).
- Making 2023 contributions to a SEP or certain other retirement plans (unless a 2023 income tax return extension is filed).
- 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.



# 2024 Tax Calendar Deadlines

## April

4/15/24

### 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.
- 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.
- Depositing nonpayroll withheld income tax for March if the monthly deposit rule applies.

4/30/24

### 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 weren't deposited on time and in full.

## May

5/10/24

### 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.

5/15/24

### 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 (gross receipts \$50,000 or less)

- Filing a 2023 e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.

### Employers

- Depositing Social Security, Medicare and withheld income taxes for April if the monthly deposit rule applies.
- Depositing nonpayroll withheld income tax for April if the monthly deposit rule applies.



# 2024 Tax Calendar Deadlines

## June

6/10/24

### Individuals

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

6/17/24

### 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.
- Paying 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.

### 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.
- Depositing nonpayroll withheld income tax for May if the monthly deposit rule applies.

## July

7/10/24

### Individuals

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

7/15/24

### Employers

- Depositing Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.
- Depositing nonpayroll withheld income tax for June if the monthly deposit rule applies.

7/31/24

### 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 weren't deposited on time and in full.
- Filing a 2023 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.

## August

8/12/24

### 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.





# 2024 Tax Calendar Deadlines

## August

- 8/15/24 **Employers**
- Depositing Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.
  - Depositing nonpayroll withheld income tax for July if the monthly deposit rule applies.

## September

- 9/10/24 **Individuals**
- Reporting August tip income of \$20 or more to employers (if filing 4070).
- 9/16/24 **Individuals**
- Paying 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.
- 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.
  - 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.
  - Depositing nonpayroll withheld income tax for August if the monthly deposit rule applies.
- 9/30/24 **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

- 10/10/24 **Individuals**
- Reporting September tip income of \$20 or more to employers (Form 4070).



# 2024 Tax Calendar Deadlines

## October

10/15/24

### 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.
- 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.
- 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.
- 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.
- Depositing nonpayroll withheld income tax for September if the monthly deposit rule applies.

10/31/24

### Employers

- Reporting Social Security and Medicare taxes and income tax withholding for third quarter 2024 (Form 941) and paying any tax due if all associates taxes due weren't deposited on time and in full.

## November

11/12/24

### 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.

11/15/24

### Calendar-Year 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.
- Depositing nonpayroll withheld income tax for October if the monthly deposit rule applies.

# 2024 Tax Calendar Deadlines

## December

12/10/24

### Individuals

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

12/16/24

### 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.
- Depositing nonpayroll withheld income tax for November if the monthly deposit rule applies.