

Each date shown below is the last day for filing the return or making the payment of tax indicated.

For income tax returns, the due dates apply to calendar-year taxpayers only. Employment tax due dates are determined on a calendar-year basis for all taxpayers.

If any statutory due date falls on a Saturday, Sunday, or legal holiday, the due date is the next succeeding day that is not a Saturday, Sunday, or legal holiday (national, District of Columbia, or statewide in the state where the return is to be filed).

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| JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
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Tax Calendar

Each date shown below is the last day for filing the return or making the payment of tax [indicated by the IRS](#).

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| Jan. 10 | <ul style="list-style-type: none"> Tips for December 2023 reported to employer. Make a payment of your estimated tax for 2023 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2023 estimated tax payments. However, you don't have to make this payment if you file your 2023 return (Form 1040 or Form 1040-SR) and pay all tax due by January 31, 2024. |
| Jan. 16 | <ul style="list-style-type: none"> Farmers and fishermen. Pay your estimated tax for 2023 using Form 1040-ES. You have until April 15 (April 17 if you live in Maine or Massachusetts) to file your 2023 income tax return (Form 1040 or Form 1040-SR). If you don't pay your estimated tax by January 16, you must file your 2023 return and pay all tax due by March 1, 2024, to avoid an estimated tax penalty. Individuals who must make estimated tax payments. If you didn't pay your last installment of estimated tax by January 16, you may choose (but aren't required) to file your income tax return (Form 1040 or Form 1040-SR) for 2023 by January 31. Filing your return and paying all tax due by January 31 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by January 31, file and pay your tax by April 15 (April 17 if you live in Maine or Massachusetts). |
| Jan. 31 | <ul style="list-style-type: none"> Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in December 2023. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in December 2023. All employers - Give your employees their copies of Form W-2 for 2023. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting. File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2023. Payers of nonemployee compensation File Form 1099-NEC for |

[<Back to Top>](#)

FEBRUARY

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| Feb. 12 | <ul style="list-style-type: none"> • Tips for January 2024 reported to employers • Nonpayroll taxes. File Form 945 to report income tax withheld for 2023 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full. Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2023. This due date applies only if you deposited the tax for the quarter timely, properly, and in full. • File Form W-4 to reclaim exemption from withholding for 2024. |
| Feb. 15 | <ul style="list-style-type: none"> • Individuals. If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year. • Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in January. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in January |
| Feb. 16 | <ul style="list-style-type: none"> • All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2023, but didn't give you Form W-4 (or Form W-4(SP), its Spanish version) to continue the exemption this year. <p>All businesses.</p> <ul style="list-style-type: none"> • File information returns (for example, certain Forms 1099) for certain payments you made during 2023. These payments are described under All businesses under January 31, earlier. However, Form 1099-NEC reporting nonemployee compensation must be filed by January 31. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the |
| Feb. 28 | <ul style="list-style-type: none"> • General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file. • If you file Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to April 1. The due date for giving the recipient these forms generally remains January 31. |

[<Back to Top>](#)

MARCH

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| Mar. 1 | <ul style="list-style-type: none"> • Farmers and fishermen. File your 2023 income tax return (Form 1040 or Form 1040-SR) and pay all tax due. However, you have until April 15 (April 17 if you live in Maine or Massachusetts) to file if you paid your 2023 estimated tax by January 16, 2024. |
| Mar. 11 | <ul style="list-style-type: none"> • Employees who work for tips. If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070. • Partnerships. File a 2023 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065), and, if applicable, Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.—International, or substitute Schedule K-3 (Form 1065). • S corporations. File a 2023 calendar year income tax return (Form 1120-S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S), and, if applicable, Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.—International, or substitute Schedule K-3 (Form 1120-S). |
| Mar. 15 | <ul style="list-style-type: none"> • S corporation election. File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2024. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2025. • Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in February. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in February |

[<Back to Top>](#)

APRIL

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| Apr. 1 | <ul style="list-style-type: none"> • Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see All businesses under February 28, earlier. • Electronic filing of Forms 8027. File Forms 8027 for 2023. This due date applies only if you electronically file. Otherwise, see Large food and beverage establishment employers under February 29, earlier. • Electronic filing of Forms 1094-C and 1095-C and Forms 1094-B and 1095-B. If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. |
| Apr. 10 | <ul style="list-style-type: none"> • Employees who work for tips. If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070. • Individuals. File a 2023 Form 1040 or Form 1040-SR and pay any tax due. If you live in Maine or Massachusetts, you may file by April 17. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 or Form 1040-SR by October 15. • Household employers. If you paid cash wages of \$2,600 or more in 2023 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. • Corporations. File a 2023 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes. Deposit the first installment of estimated income tax for 2024. |
| Apr. 15 | <ul style="list-style-type: none"> • Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in March. • Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in March. • Individuals, trusts and calendar-year corporations must pay first-quarter estimated taxes. • Individuals must file a 2023 gift tax return or file for an extension and pay any gift tax due. • Calendar-year trusts and estates must file 2023 returns or file for an extension. • Calendar-year corporations must file a 2023 income tax return or file for an extension and pay any tax due. • Individuals must file FinCEN Form 114 ("Report of Foreign Bank and Financial Accounts"), if required, but an automatic extension to October 15 applies. • Individuals must make contributions to IRAs for 2023. SEP and profit-sharing plan contributions are also due if the return isn't being extended. |
| Apr. 30 | <ul style="list-style-type: none"> • Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2024. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until May 10 to file the return. • Federal unemployment (FUTA) tax. Deposit the tax owed through March if more than \$500. |

[<Back to Top>](#)

MAY

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| May 10 | <ul style="list-style-type: none"> • Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2024. This due date applies only if you deposited the tax |
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- Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in April.
- Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in April.
- Calendar-year exempt organizations must file (or extend) their 2023 Forms 990, 990-EZ or 990-PF returns.

[<Back to Top>](#)

JUNE

- Jun. 10 • Employees who work for tips. If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.
- Individuals. If you're a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. Otherwise, see Individuals under April 15, earlier. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file and pay what you estimate you owe in tax to avoid penalties and interest. Then, file Form 1040 or Form 1040-SR by October 15.
- Jun. 17 • Individuals. Make a payment of your 2024 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2024. For more information, see Pub. 505.
- Corporations. Deposit the second installment of estimated income tax for 2024.
- Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in May.
- Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in May

[<Back to Top>](#)

JULY

- Jul. 10 • Employees who work for tips. If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.
- Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in June.
- Jul. 15 • Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in June.
- Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2024. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 12 to file the return.
- July. 31 • Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2024 but less than \$2,500 for the second quarter. Federal unemployment (FUTA) tax. Deposit the tax owed through June if more than \$500.
- All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2023. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends. F

[<Back to Top>](#)

AUGUST

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| Aug. 12 | <ul style="list-style-type: none">• Employees who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.• Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2024. This due date applies only if you deposited the tax for the quarter timely, properly, and in full. |
| Aug. 15 | <ul style="list-style-type: none">• Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in July.• Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in July |

[<Back to Top>](#)

SEPTEMBER

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| Sept. 10 | <ul style="list-style-type: none">• Individuals: Reporting August tip income of \$20 or more to employers (Form 4070)• Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in August.• Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in August. |
| Sept. 16 | <ul style="list-style-type: none">• Individuals. Make a payment of your 2024 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2024. For more information, see Pub. 505.• Partnerships. File a 2023 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see Partnerships under March 15, earlier.• S corporations. File a 2023 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see S corporations under March 15, earlier. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S). Corporations. Deposit the third installment of estimated income tax for 2024. |

[<Back to Top>](#)

OCTOBER

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| Oct. 10 | <ul style="list-style-type: none">• Employees who work for tips. If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070. |
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| Oct. 15 | <ul style="list-style-type: none"> • Individuals. If you have an automatic 6-month extension to file your income tax return for 2023, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. • Corporations. File a 2023 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see Corporations under April 15, earlier. • Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in September. • Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in September. |
| Oct. 31 | <ul style="list-style-type: none"> • Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2024. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until November 12 to file the return. • Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2024 but less than \$2,500 for the third quarter. • Federal unemployment (FUTA) tax. Deposit the tax owed through September if more than \$500. |

[<Back to Top>](#)

NOVEMBER

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| Nov. 12 | <ul style="list-style-type: none"> • Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2024. This due date applies only if you deposited the tax for the quarter timely, properly, and in full. • Employees who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070. |
| Nov. 15 | <ul style="list-style-type: none"> • Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in October. • Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in October. |

[<Back to Top>](#)

DECEMBER

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| Dec. 10 | <ul style="list-style-type: none"> • Employees who work for tips. If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070. • Corporations. Deposit the fourth installment of estimated income tax for 2024. • Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the |
| Dec. 16 | <ul style="list-style-type: none"> tax for payments made in November. • Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in November. |

[<Back to Top>](#)

Disclaimer: The dates on this page are to be used as a guide. It is your responsibility to comply with all tax filing deadlines.