

Tax Deadlines for Businesses

Key federal tax deadlines for calendar-year organizations, including corporations, partnerships, LLCs and tax-exempt organizations.



JAN 31

Send W-2Gs, 1098s and 1099s to recipients for 2023. File 1099-NECs that report non-employee compensation for 2023.



JAN 31

Send 2023 W-2s to employees. File 2023 W-2s and W-3 transmittals with SSA.



JAN 31

Report Q4 2023 income tax withholding and FICA taxes; file an annual return of FUTA taxes and pay any tax due.



MAR 15

Calendar-year pass-through entities: File (or extend) 2023 income tax return and pay taxes owed.



MAY 15

Exempt organizations: File (or extend) 2023 calendar-year information return and pay any tax due on unrelated business income.



APR 15

Calendar-year C corporations: pay first installment of 2024 estimated income taxes.



APR 15

Calendar-year C corporations: File (or extend) 2023 income tax return and pay any tax due.



MAR 15

Massachusetts calendar-year S corporations: Pay first installment of 2024 estimated income taxes.



SEP 16

Calendar-year corporations: Pay third installment of 2024 estimated income taxes.



SEP 16

Calendar-year
pass-through entities: File
2023 income tax return
and send K-1s to owners,
if extended. Pay any tax,
interest and penalties due.



SEP 16

Calendar-year pass-through entities: Make 2023 contributions to certain employer-sponsored retirement plans if income tax returns were extended.



OCT 15

Retirement plan sponsors: File 2023 calendar year retirement plan report (form 5500) if extended.



NOV 15

Exempt Organizations: File 2023 calendar-year information return, if extended. Pay any tax, interest and penalties due.



OCT 15

Calendar-year C corporations: File 2023 income tax return and pay any tax, interest and penalties due, if extended.



OCT 15

Calendar-year C corporations: Make 2023 contributions to certain employer-sponsored retirement plans if income tax returns were extended.