

# 2024 Tax Calendar

## Key Dates and Deadlines

### January

#### 16<sup>th</sup> January

**Individuals:** Final installment of 2023 estimated tax (**Form 1040-ES**).  
**Farmers & Fishermen:** Pay 2023 estimated tax (**Form 1040-ES**).

#### 31<sup>st</sup> January

**Individuals:** Optional deadline to file 2023 return and pay tax to avoid penalty for missing last installment.

**Businesses:** Provide annual information statements (**Form 1099**).  
**Non-employee Compensation:** File **Form 1099-NEC**.

### February

#### 12<sup>th</sup> February

**Employees with Tips:** Report tips over \$20 received in January.

#### 15<sup>th</sup> February

**Individuals:** Update **Form W-4** if claimed exemption from withholding.

#### 28<sup>th</sup> February

**Individuals:** Update **Form W-4** if claimed exemption from withholding.

**Businesses:** File information returns (**Forms 1099**) for 2023 payments.

### March

#### 1<sup>st</sup> March

**Farmers & Fishermen:** File 2023 return and pay all tax due.

#### 11<sup>th</sup> March

**Employees with Tips:** Report tips over \$20 received in February.

#### 15<sup>th</sup> March

**Partnerships:** File 2023 return (**Form 1065**).

**S Corporations:** File 2023 return (**Form 1120-S**).

### April

#### 1<sup>st</sup> April

Electronic filing deadline for **Forms 1097, 1098, 1099, 3921, 3922, W-2G**.

#### 10<sup>th</sup> April

**Employees with Tips:** Report tips over \$20 received in March.

#### 15<sup>th</sup> April

**Individuals:** File 2023 return (**Form 1040/1040-SR**), pay tax due, first installment of 2024 estimated tax.

**Farmers & Fishermen:** File 2023 return and pay all tax due, if estimated tax paid.

#### 17<sup>th</sup> for Maine & Massachusetts

**Corporations:** File 2023 return (**Form 1120**), pay tax due, deposit first installment of 2024 estimated tax.

**Household Employers:** File Schedule H (**Form 1040**) for 2023.

### May

#### 10<sup>th</sup> May

**Employees with Tips:** Report tips over \$20 received in April.

### June

#### 10<sup>th</sup> June

**Employees with Tips:** Report tips over \$20 received in May.

#### 17<sup>th</sup> June

**Individuals Abroad:** File 2023 return (**Form 1040/1040-SR**), pay tax due, second installment of 2024 estimated tax.

**Corporations:** Deposit second installment of 2024 estimated tax.

### July

#### 10<sup>th</sup> July

**Employees with Tips:** Report tips over \$20 received in June.

### August

#### 12<sup>th</sup> August

**Employees with Tips:** Report tips over \$20 received in July.

### September

#### 10<sup>th</sup> September

**Employees with Tips:** Report tips over \$20 received in August.

#### 16<sup>th</sup> September

**Individuals:** Third installment of 2024 estimated tax.

**Partnerships & S Corporations:** File extended 2023 return, if requested.

**Corporations:** Deposit third installment of 2024 estimated tax.

### October

#### 10<sup>th</sup> October

**Employees with Tips:** Report tips over \$20 received in September.

#### 15<sup>th</sup> October

**Individuals:** File extended 2023 return (**Form 1040/1040-SR**) and pay any due tax.

**Corporations:** File extended 2023 return (**Form 1120**) and pay any due tax.

### November

#### 12<sup>th</sup> November

**Employees with Tips:** Report tips over \$20 received in October.

### December

#### 10<sup>th</sup> December

**Employees with Tips:** Report tips over \$20 received in November.

#### 16<sup>th</sup> December

**Corporations:** Deposit fourth installment of 2024 estimated tax.