



2023 FEDERAL TAX CALENDAR

Small Business and Self-Employed

JANUARY

3

- File Form 730 and pay the tax on wagers accepted during Nov 2022.
- File Form 2290 and pay the tax for vehicles first used in Nov 2022.

17

- **Individuals:** Pay the final installment of your 2022 estimated tax - use Form 1040-ES.
- Farmers and fishermen: Pay your estimated tax for 2022. Use Form 1040-ES.

31

- File Form 720 for the fourth quarter of 2022.
- Furnish Forms 1098, 1099, & W-2G to recipients for certain payments during 2022.
- Employers: Furnish Form W-2 to employees who worked for you in 2022 & file Form W-3, Transmittal of Wage & Tax Statements, with Copy A of Forms W-2 you issued for 2022.
- File Form 1099-NEC for nonemployee compensation paid in 2022.
- File Form 730 and pay the tax on wagers accepted during Dec 2022.
- File Form 2290 and pay the tax for vehicles first used in Dec 2022.
- File Forms 940, 941, 943, 944 and/or 945 if you did not deposit all taxes when due.

FEBRUARY

10

- File Forms 940, 941, 943, 944 and/or 945 if you timely deposited all required payments.

15

- File a new Form W-4 if you claimed exemption from income tax withholding in 2022.
- Furnish Forms 1099-B, 1099-S and certain Forms 1099-MISC to recipients.

16

- Begin withholding on employees who claimed exemption from withholding in 2022 but did not file a W-4 to continue withholding exemption in 2023.

28

- File paper Forms 1094-C and 1095-C with IRS if you are an Applicable Large Employer; For all other providers file paper Forms 1094-B and 1095-B with the IRS.
- File Form 1096 with information returns, including Forms 1098, 1099 and W-2G for payments made during 2022.
- File Form 730 and pay the tax on wagers accepted during January.
- File Form 2290 and pay the tax for vehicles first used in January.

MARCH

1

- Farmers and fishermen: File Form 1040 and pay any tax due. However, you have until Apr 15 to file if you paid your 2022 estimated tax payments by Jan 15, 2023.

2

- Applicable Large Employers provide Forms 1095-C to full time employees; For all other providers of Minimum Essential Coverage, provide Forms 1095-B to responsible individuals.

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- **S Corp:** File Form 1120S for calendar year & pay any tax due. Furnish copy Sch. K-1 or K-3 to each shareholder. For automatic 6-month extension, file Form 7004 & deposit estimated tax. File Form 2553 to elect S Corp status beginning calendar 2023.
- **Partnerships:** File Form 1065 for calendar year and furnish a copy of Sch. K-1 or K-3 to each partner. For automatic 6-month extension, file Form 7004.
- **Partnerships:** File Form 8804 and Forms 8805 for a calendar year entity. For automatic 6-month extension, file Form 7004.
- Withholding Agent: File Form 1042 for calendar year. For automatic 6-month extension of time to file Form 1042, file Form 7004.
- Withholding Agent: File Forms 1042-S & furnish copy to income recipient. For automatic 30-day extension, file Form 8809. A separate request is required for 30-day extension to provide Forms 1042-S to recipients.

31

- File Electronically file Forms W-2G, 1097, 1098, 1099, 1094-C, 1095-C, 1094-B, 1095-B, 3921, 3922 & 8027
- File Form 2290 and pay the tax for vehicles first used in February.



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APRIL

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- Withholding Agent: File Forms 1042-S if you timely requested a 30-day extension. Furnish Forms 1042-S to recipients if you timely requested a 30-day extension.

18

- **Individuals:** File Form 1040 or 1040SR and pay any tax due. For automatic 6-month extension file Form 4868 and deposit estimated tax. Pay the first installment of 2023 estimated tax - Use Form 1040-ES.
- Household Employers: File Sch. H with Form 1040 if you paid \$2,400 or more to a household employee.
- **Corporations:** File Form 1120 for calendar year and pay any tax due. For automatic 6-month extension, file Form 7004 and deposit estimated tax
- Form 1120-F filers: Due dates can vary for Form 1120-F filers, depending on if the foreign corporation has a U.S. place of business and on the year-end of the foreign corporation.
- Non-Resident Alien Individuals who received wages as an employee subject to U.S. income tax withholding: File Form 1040NR or 1040NR-EZ. For an automatic 6-month extension, file Form 4868.

MAY

1

- File Form 720 for the first quarter.
- File Form 2290 and pay the tax on vehicles first used in March.
- Employers: File Form 941 for the first quarter.
- Deposit FUTA tax owed through Mar if more than \$500.
- File Form 730 and pay the tax on wagers accepted during March.

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- File Form 941 for the first quarter if you timely deposited all required payments.

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- 990 tax returns due.

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- File Form 730 and pay the tax on wagers accepted during April.
- File Form 2290 and pay the tax for vehicles first used during April.

JUNE

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- Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR or 1040NR-EZ. For an automatic extension, file Form 4868
- **Individuals living outside the U.S.:** File Form 1040 or 1040-SR and pay any tax, interest, and penalties due. For automatic extension of 4 months file form 4868 and deposit estimated tax.
- **Individuals:** Pay the second installment of 2023 estimated tax - Use Form 1040-ES.
- **Corporations:** Deposit the second installment of your 2023 estimated tax.
- **Partnerships:** File Form 8804 and Forms 8805 for a calendar year entity that keeps its records and books of account outside the United States and Puerto Rico.
- **Partnerships:** File Form 8813 quarterly payment voucher and pay any tax due.

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- File Form 730 and pay the tax on wagers accepted during May.
- File Form 2290 and pay the tax for vehicles first used during May.



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JULY

3

- File Form 11-C to register and pay annual tax if you are in the business of taking wagers.

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- Deposit FUTA owed through June if more than \$500.

31

- File Form 5500, 5500-EZ, 5500-SF, 5558, or 8955-SSA for calendar year 2022 employee benefit plan
- File Form 720 for the second quarter.
- File Form 730 and pay the tax on wagers accepted during June.
- File Form 2290 and pay the tax for vehicles first used during June.
- File Form 941 for the second quarter.

AUGUST

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- File Form 941 for the second quarter if you timely deposited all required payments.

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- File Form 730 and pay tax on wagers accepted during July.
- File Form 2290 and pay the tax for vehicles first used during July.

SEPTEMBER

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- **Corporations:** File calendar year Form 1120S if you timely requested a 6-month extension.
- **Corporations:** Deposit the third installment of your 2023 estimated tax.
- **Partnerships:** File calendar year Form 1065 if you timely requested a 6-month extension.
- **Withholding Agent:** File calendar year Form 1042 if you timely requested a 6-month extension.
- **Partnerships:** File Form 8813 quarterly payment voucher and pay any tax due.
- **Partnerships:** File calendar year Form 8804 and Forms 8805 if you timely requested a 6-month extension.
- **Individuals:** Pay the third installment of your 2023 estimated tax - Use Form 1040-ES.



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OCTOBER

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- File Form 730 and pay tax on wagers accepted during August.
- File Form 2290 and pay the tax for vehicles first used during August.

16

- **Individuals:** File Form 1040 if you timely requested a 6-month extension.
- **Corporations:** File calendar year Form 1120 if you timely requested a 6-month extension.
- Non-Resident Alien Individuals who received wages as an employee subject to U.S. income tax withholding: File Form 1040NR or 1040NR-EZ if you timely filed Form 4868.

31

- File Form 720 for the third quarter.
- File Form 730 and pay tax on wagers accepted during September.
- File Form 2290 and pay the tax for vehicles first used during September.
- File Form 941 for the third quarter.
- Deposit FUTA owed through Sep if more than \$500.

NOVEMBER

13

- File Form 941 for the third quarter if you timely deposited all required payments.

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- File Form 2290 and pay the tax for vehicles first used during October.
- File Form 730 and pay tax on wagers accepted during October.

DECEMBER

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- **Corporations:** Deposit the fourth installment of your 2023 estimated tax.
- Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR or 1040NR-EZ if you timely filed Form 4868
- **Partnerships:** File Form 8813 quarterly payment voucher and pay any tax due.

Due Dates for 2023 Estimated Tax Payments

Payment	When Income Earned in 2023	Due Date
1st Payment	January 1 to March 31	April 18, 2023
2nd Payment	April 1 to May 31	June 15, 2023
3rd Payment	June 1 to August 31	September 15, 2023
4th Payment	September 1 to December 31	January 16, 2024