

# 2023 TAX DUE DATE CALENDAR

## MARCH

### Wednesday, March 15

#### **S-Corporations:**

- File 2022 calendar-year income tax return (Form 1120-S) and pay any tax that is due.
- Provide each shareholder with a copy of Schedule K-1 (Form 1120-S), or a substitute Schedule K-1.
- For automatic six-month extension, file Form 7004.

**S-Corporation Election:** File Form 2553 by March 15th to be treated as an S-Corp beginning with calendar year 2023. If you miss the deadline, the switch will not take effect until calendar year 2024.

#### **Partnerships (and LLCs treated as partnerships):**

- File 2022 calendar-year tax return (Form 1065).
- Provide each partner with a copy of Schedule K-1, or substitute Schedule K-1.
- For automatic six-month extension, file Form 7004.

**Employers:** February 2023 payroll tax deposit due, if you are not on a semi-weekly deposit schedule.

### Friday, March 31

#### **Employers:**

- If you file electronically, send Forms 1098, certain 1099s or W-2Gs to the IRS – otherwise see Feb. 28th rules. The due date for giving recipients those forms is still Jan. 31st regardless of whether you file electronically.
- Under the Affordable Care Act (ACA), submit forms 1094-B, 1094-C, and 1095-C to the IRS if filing electronically.

