

2023 TAX DUE DATE CALENDAR

APRIL

Tuesday, April 18

Personal: File your personal income tax return for 2022 (Form 1040 or 1040-SR), and pay any tax that is due. For an automatic six-month extension, file Form 4868 and pay the projected tax. You can receive an extension by phone if you pay part or all of your estimated income tax that is due with a credit card.

- Pay the first installment of your 2023 estimated tax (Form 1040-ES).
- If you paid cash wages of \$2,400 or more in 2022 to a household employee, file Schedule H with Form 1040 and report any employment taxes or tax withheld.
- April 18th is the last day to make 2022 contributions to a regular or Roth IRA.
- Make your Keogh plan or Simplified Employee Pension (SEP) contribution for 2022 if you are not requesting a filing extension for your tax return.
- File gift-tax returns (Form 7009 or 709-A) for gifts made in 2022 that exceeded \$16,000 per recipient. For a six-month extension, file Form 4868.
- File FinCen Form 114 if foreign account deposits exceeded \$10,000 in 2022.

C-Corporations: File a 2022 calendar-year income tax return (Form 1120 or 1120-A) and pay any tax that is due, file Form 7004 and deposit what you estimate you owe.

Corporations: Pay the first installment of 2023 estimated income tax. A worksheet (Form 1120-W) is available to help you estimate your tax for the year.

Employers: March 2023 payroll tax deposit is due if you are not on a semi-weekly deposit schedule.

