

2023 TAX DUE DATE CALENDAR

JANUARY

Employers: Prepare W-2s for 2022, due to your employees by Jan. 31st.

Tuesday, Jan. 3

Employers: If an employer deferred paying the employer's share of the Social Security tax, 50% of the deferred amount is due.

Tuesday, Jan. 17

Personal: Q4 and final estimated tax payment for 2022 payments due with Form 1040-ES. You do not have to make this payment if you file your 2022 return (Form 1040 or 1040-SR) and pay any tax due by January 31, 2023.

Employers: December 2022 monthly payroll tax deposit due if you are not on a semi-weekly deposit schedule.

Tuesday, Jan. 31

Businesses:

- Send Form 1099 statements to the recipients of certain payments you made for services during 2022 - this can include: independent contractor compensation, interest on sell-financed mortgages, rent, professional services fees, real estate transactions, profit-sharing and pension plan distributions.
- Send Forms W-2, 1099-NECs, certain 1099s and 1096s to the IRS. A separate 1096 is required for each 1099 type.
- Submit statements to customers who paid you more than \$10,000 in any single cash transaction during 2022.

Employers:

- File payroll tax Form 941 for Q4 of 2022 and deposit any unpaid taxes.
- File federal unemployment tax Form 940 for 2022.
- File Form 945 to report income tax withheld for 2022 on all nonpayroll items (i.e.: pensions, annuities and IRAs).
- File Form 944 for the 2022 tax year if your employment tax liability was \$1,000 or less.
- Send Form W-3 and Copy A of all employee W-2s issued in 2023 to the IRS.
- Under the Affordable Care Act (ACA), submit Forms 1095-B and 1095-C to employees.

