

2024 TAX DUE DATE CALENDAR

MARCH

Friday, March 15

S-Corporations:

- File 2023 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 2024. If you miss the deadline, the switch will not take effect until calendar year 2025.

Partnerships (and LLCs treated as partnerships):

- File 2023 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 2024 payroll tax deposit due, if you are not on a semi-weekly deposit schedule.

