

2024 TAX DUE DATE CALENDAR

JANUARY

Employers: Prepare copies of W-2s for 2023 and give them to your employees by January 31, 2024.

Tuesday, January 16

Personal: Pay Q4 and final estimated tax payment for 2023 with Form 1040-ES. You do not have to make this payment if you file your 2023 return (Form 1040 or 1040-SR) and pay tax due by January 31, 2024.

Employers: December 2023 monthly payroll tax deposit is due if you're not on a semiweekly deposit schedule.

Wednesday, January 31

Personal: File your 2023 income tax return (Form 1040 or 1040-SR) if you did not make a Q4 estimated tax payment by January 16.

Businesses:

- Send Form 1099 information statements to the recipients of certain payments you made for services during 2023 this can include: independent contractor compensation, interest on seller-financed mortgages, rent, professional services fees, real estate transactions, profit-sharing and pension plan distributions.
- Provide Form 1099-NEC for non-employee compensation.
- 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 more than \$10,000 in any single cash transaction during 2023.

Employers:

- File payroll tax Form 941 for Q4 of 2023 and deposit any unpaid taxes.
- File federal unemployment tax Form 940 for 2023.
- File Form 945 to report income tax withheld for 2023 on all non-payroll items, such as pensions, annuities and IRAs.
- File Form 944 for the 2023 tax year if your employment tax liability was \$1,000 or less.
- Send Form W-3 along with Copy A of all employee W-2s issued in 2024 to the IRS.
- Under the Affordable Care Act (ACA), submit Forms 1095-B and 1095-C to employees.

