

# TYPICAL TAX DATES & DEADLINES



If you need information for a subsequent tax year, please refer to [irs.gov](https://www.irs.gov) an official website of the United States government. They have all the answers and surprisingly often in plain English. If you are still unsure, contact a tax professional or call the IRS at 1-800-829-1040 (Toll Free 24 hr service).

TYPICAL TAX DEADLINES – SAMPLE TAX SEASON		TAX FORM
Q1	<p><b>January 15 – Fourth estimated quarterly payments due from previous tax year.</b> (ES-4 Voucher 4)                      Note: Individuals, you do not have to file this payment due on January 15 –so long as you file your previous tax return by January 31, and pay the remaining balance owed with your return.</p>	1040-ES, V4 Estimated Tax for Individuals
	<p><b>January 31 – Form W-2 filing deadline.</b>                      If you have employees, two copies of Form W-2 go to each employee (required).  <b>Copy A of W-2 goes to the IRS. Copy B and C go to the employee.</b></p>	W-2, Wage and Tax Statement
	<p><b>January 31 – Form 1099-NEC Copy A and B filing deadline.</b>                      If you work with independent contractors, you must file Form 1099-NEC                      Copy A must be filed with the IRS by this date. Copy B due to contractor.</p>	1099-NEC, Nonemployee Compensation
	<p><b>January 31 – Form 1099-MISC Copy B filing deadline.</b>                      Regardless of whether you file electronically or using paper forms, Copy B of Form 1099-MISC must be sent to the payee.</p>	1099-MISC, Miscellaneous Income
	<p><b>February 28 – Form 1099-MISC paper filing deadline for paper filing.</b>                      Electronic filing or missed the paper filing deadline, March 31.                      Deliver Copy A to the IRS. Send Copy B to recipient by Jan. 31.</p>	1099-MISC form
	<p><b>March 15 – S corporation and partnership tax returns due.</b>                      Deadline to file your S corporation tax return (Form 1120-S) or Partnership return (Form 1065).  <i>Note that S corporations and Partnerships do not pay taxes on their income. That tax is paid on the individual incomes of the shareholders or partners.</i></p>	1120S 1065
	<p><b>March 15 – Deadline to file for an extension for S Corp and partnership tax returns.</b>                      Application for an Automatic Extension of Time.</p>	Form 7004
	<p><b>March 31 – Deadline electronic filing Form 1099-MISC Copy A.</b>                      Some 1099s will require a 1099-MISC form. This includes payments to an individual or LLC of at least \$600/year in rent paid, legal settlements, or prize or award winnings. Copy A goes to IRS and Copy B to recipient.</p>	1099-MISC, Miscellaneous Income
Q2	<p><b>April 15 – Deadline to file Individual tax returns (Form 1040).</b>                      If your income is below \$66,000 for the tax year, you can e-file for free using IRS Free File.                      If your income was above that, use the IRS' free, fillable forms.                      First Estimated current tax year quarterly tax payment due. (ES-1 Payment Voucher 1)  <b>Deadline sole proprietor Schedule C filing individual tax return.</b>  <b>Deadline to file an extension to file your individual tax return.</b>  <b>Deadline C corporation tax return.</b>  <b>Deadline to file for an extension to file your corporate tax return.</b></p>	1040-ES, V1 Estimated Tax for Individuals Schedule C, U.S. Corporation Income Tax Return 1120
	<p><b>June 15 – Second current tax year estimated quarterly tax payments due.</b>                      (ES-2 Payment Voucher 2)</p>	1040-ES, V2
Q3	<p><b>September 15 – Third current tax year estimated quarterly tax payment due.</b>                      (ES-2 Payment Voucher 3)  <b>Tax return due for S Corp or partnership that successfully filed for extension.</b></p>	1040-ES, V3 1120-S
Q4	<p><b>October 15 – Tax return due for Individual, Sole Proprietorship or C corporation that had successfully filed for an extension.</b></p>	1120-S 1040
	<p><b>November 1 – Year-end tax moves can help reduce taxable income.</b></p>	
	<p><b>December 3 – Final day to make tax moves for current tax year.</b></p>	