

Important Tax Filing Deadlines for 2023

For Businesses

January

- 31 Distribute W-2s and 1099 series information returns. Must file 1099-NEC forms by this date.

February

- 28 File information returns (other than 1099-NEC) if filing by paper

March

- 15 IRS Form 1065 and Schedule K-1 for partnerships and multi-member LLCs
- 15 IRS Form 1120S and Schedule K-1 for S-corporations
- 31 Electronic filing of information returns (other than 1099-NEC which was due January 31)

April

- 18 Q1 estimated quarterly tax payment due for sole proprietorships, partners, LLC members or independent contractors
- 18 Q1 estimated quarterly tax payment due for C-corporations
- 18 File Schedule C and your personal tax return for sole proprietorships and LLCs taxed as disregarded entities.
- 18 IRS Form 1120 for C-corporations

May

- 1 Q1 Form 941 due for Employer's payroll tax

June

- 15 Q2 estimated quarterly tax payment due for sole proprietorships, partners, LLC members or independent contractors
- 15 Q2 estimated quarterly tax payment due for C-corporations

July

- 31 Q2 Form 941 due for Employer's payroll tax

September

- 15 Partnership and S-corporation returns due after extension granted
- 15 Q3 estimated quarterly tax payment due for sole proprietorships, partners, LLC members or independent contractors
- 15 Q3 estimated quarterly tax payment due for C-corporations

October

- 16 Sole proprietorships, C-corporations and LLCs taxed as disregarded entities returns due after extension granted
- 31 Q3 Form 941 due for Employer's payroll tax

December

- 15 Q4 estimated quarterly tax payment due for C-corporations

January 2024

- 15 Q4 estimated quarterly tax payment due for Sole proprietorships, partnerships, LLC members or independent contractors
- 31 Q4 Form 941 due for Employer's payroll tax