



## 2023 Tax Deadlines for Small Businesses

### Tax payment and report schedule for federal taxes

Note: These due dates are set by the IRS, but dates can change in a specific year. If a due date falls on a weekend or holiday, the report or deposit is due on the next following business day. If you are an EFTPS user, payments must be scheduled by 8:00 pm ET at least one calendar day before the tax due date.

### January

Deadline to send	What's due	*the fine print
January 16	Fourth installment of Estimated Taxes for 2022	*if you pay estimated taxes
January 17	Monthly Payroll Tax Deposit for December	*if you pay monthly
January 31	2022 W-2s to employees	*if mailing these must be postmarked by January 31
January 31	2022 W-2 Forms to the Social Security Administration	*if you file these forms online, you don't need to include a W-3 transmittal form
January 31	1099-NEC to contractors	*if you paid them over \$600 last year
January 31	Form 941 (Employer's Quarterly Wage and Tax Report) for the quarter that ended December 31	
January 31	Annual Form 940 (Federal Unemployment Tax - FUTA) return for 2022	
January 31	Remit all outstanding FUTA taxes (2022 and/or fourth quarter)	
January 31	Form 1096 for all independent contractors, along with any 1099-NECs	*if you submit 1099 forms electronically, you don't need to include Form 1096



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### February

Deadline to send	What's due	*the fine print
February 15	Monthly Payroll Tax Deposit for January	*if you pay monthly

### March

Deadline to send	What's due	*the fine print
March 15	Monthly Payroll Tax Deposit for February	*if you pay monthly
March 15	Form 1120 for Corporations and 1120-S for S-Corporations	
March 15	Form 1065 tax return for Partnerships	
March 31	E-file Forms 1099 and 1096 to the IRS, (except Form 1099-NEC)	*Only if e-filing

### April

Deadline to send	What's due	*the fine print
April 18	Monthly Payroll Tax Deposit for March	*if you pay monthly
April 18	First installment of Estimated Taxes for 2023	*if you pay estimated taxes
April 18	Form 1040 for personal income tax	
April 18	Schedule C	*if a sole proprietorship or a single-member LLC
April 18	Extension applications for your Form 1040, partnership, or LLC tax return	*allows more time to complete your taxes, but you still owe the IRS the money



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### May

Deadline to send	What's due	*the fine print
May 1	Form 941 (Employer's Quarterly Wage and Tax Report) for the quarter that ended March 31	
May 1	Federal Unemployment Tax (FUTA) owed for the quarter ending March 31	*if you owe \$500 or more
May 15	Monthly Payroll Tax Deposit for April	*if you pay monthly

### June

Deadline to send	What's due	*the fine print
June 15	Monthly Payroll Tax Deposit for May	*if you pay monthly
June 15	Second installment of Estimated Taxes for 2023	*if you pay estimated taxes

### July

Deadline to send	What's due	*the fine print
July 17	Monthly Payroll Tax Deposit for June	*if you pay monthly
July 31	Form 941 (Employer's Quarterly Wage and Tax Report) for the quarter ending June 30	
July 31	Federal Unemployment Tax (FUTA) owed for the quarter ending June 30	*if you owe \$500 or more

### August

Deadline to send	What's due	*the fine print
August 15	Monthly Payroll Tax Deposit for July	*if you pay monthly



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### September

Deadline to send	What's due	*the fine print
September 15	Monthly Payroll Tax Deposit for August	*if you pay monthly
September 15	Third installment of Estimated Taxes for 2023	*if you pay estimated taxes
September 15	S-Corporation or Corporate taxes (extension) and outstanding taxes due	*if you filed for an extension

### October

Deadline to send	What's due	*the fine print
October 16	Monthly Payroll Tax Deposit for September	*if you pay monthly
October 16	Form 1040 or Schedule C (extension) and any outstanding taxes due	*if you filed for an extension
October 31	Form 941 (Employer's Quarterly Wage and Tax Report) for the quarter that ended September 30	
October 31	Federal Unemployment Tax (FUTA) owed for the quarter ending September 30	*if you owe \$500 or more

### November

Deadline to send	What's due	*the fine print
November 15	Monthly Payroll Tax Deposit for October	*if you pay monthly



## 2023 Tax Deadlines for Small Businesses

### December

Deadline to send	What's due	*the fine print
December 15	Monthly Payroll Tax Deposit for November	*if you pay monthly

**Please note:** *This material is educational only. It is not meant to constitute tax or legal advice. Always contact a qualified tax professional or other financial legal advisor in your area for complete tax or legal advice.*

For additional questions, please consult the [IRS calendar for businesses and self-employed](#).