

## 2023 Important Tax Deadlines

### January 17 - Tuesday

- ❖ Individuals:
  - Form 1040 ES - Final payment for 2022 estimated tax
- ❖ Fiduciary Returns:
  - Form 1041 ES - Final payment for 2022 estimated tax

### January 31 -Tuesday

- ❖ Employers:
  - TWC - Texas Employer's Quarterly Wage Report
  - Form 941 - Employer's Quarterly Federal Tax Return
  - Form 940 - Employer's Annual Federal Unemployment (FUTA) Tax Return
  - Form W-2 - Employee's Wage Statements to the employees
  - Form W-2 - File Employee's Wage Statements with Social Security Administration
- ❖ Businesses:
  - Form 1099 - Provide various informational statements to recipients of certain payments you made during 2022.
  - Form 1099 NEC - File informational returns with the Internal Revenue Service

### February 28 – Tuesday

- ❖ Businesses:
  - Form 1099 - File informational returns with the Internal Revenue Service

### March 15 - Wednesday

- ❖ Corporations:
  - Form 1120-S - U.S. Income Tax Return for an S Corporation
- ❖ Partnerships:
  - Form 1065 - U.S. Return of Partnership Income

## 2023 Important Tax Deadlines

### April 18 - Tuesday

- ❖ Individuals:
  - Form 1040 - U.S. Individual Income Tax Return including associated IRA and other related retirement plan contributions
  - Form 1040ES - 1st quarterly estimated tax payment for 2023 tax
- ❖ Fiduciary Returns:
  - Form 1041 - U.S. Income Tax Return for Estates and Trusts
  - Form 1041ES - 1st quarterly estimated tax payment for 2023 tax
- ❖ Corporations:
  - Form 1120 - U.S. Corporation Income Tax Return
  - Form 1120-W - 1st payment of estimated tax for corporation 2023 tax
- ❖ Taxpayers:
  - FinCEN Form 114 - Report of Foreign Bank and Financial Accounts: Must file if total of foreign accounts > \$10,000

### April 19 – Wednesday – M&M PC Office Closed!

### May 1- Monday

- ❖ Employers:
  - Form 941 - Employer's Quarterly Federal Tax Return
  - TWC - Texas Employer's Quarterly Wage Report

### May 15 – Monday

- ❖ Texas Entities with Limited Liability:
  - Texas Franchise Annual Reports (or extension) - Must pay 90% current year report or 100% of prior year tax with an extension.
  - Public Information Report or Ownership Information Report
- ❖ Not-For-Profit:
  - Form 990 - Return of Organization Exempt From Income Tax

### June 15 – Thursday

- ❖ Individuals:
  - Form 1040ES - 2nd quarterly estimated tax payment for 2023 tax
- ❖ Fiduciary Returns:
  - Form 1041ES - 2nd quarterly estimated tax payment for 2023 tax
- ❖ Corporations:
  - Form 1120-W - 2nd payment of estimated tax for corporation 2023 tax

## 2023 Important Tax Deadlines

### July 31 – Monday

- ❖ Employers:
  - Form 941 - Employer's Quarterly Federal Tax Return
  - TWC - Texas Employer's Quarterly Wage Report
- ❖ Employee Benefit Plans:
  - Form 5500 - Annual Return/Report of Employee Benefit Plan

### August 15 – Tuesday

- ❖ Texas Entities with Limited Liability:
  - Texas Franchise Annual Reports extended due date for taxpayers whose prior year's Texas Franchise tax liability >\$100K
  - Public Information Report or Ownership Information Report

### September 15 – Friday

- ❖ Individuals:
  - Form 1040ES - 3rd quarterly estimated tax payment for 2023 tax
- ❖ Fiduciary Returns:
  - Form 1041ES - 3rd quarterly estimated tax payment for 2023 tax
- ❖ Partnerships:
  - Form 1065 - U.S. Return of Partnership Income final extended due date
- ❖ Corporations:
  - Form 1120-W - 3rd payment of estimated tax for corporation 2023 tax
- ❖ Form 1120-S - U.S. Income Tax Return for an S Corporation
  - S Corporation extended due date

### September 29- Friday

- ❖ Fiduciary Returns:
  - Form 1041 - U.S. Income Tax Return for Estates and Trusts final extended due date

## 2023 Important Tax Deadlines

### October 16 – Monday

- ❖ Individuals:
  - Form 1040 - U.S. Individual Income Tax Return - Final extended due date
  - Retirement Plan Contributions due for plans associated with sole proprietor businesses
- ❖ Corporations:
  - Form 1120 - U.S. Corporation Income Tax Return final extended due date
- ❖ Employee Benefit Plans:
  - Form 5500 - Annual Return/Report of Employee Benefit Plan - final extended due date for Sole Proprietor Plans
- ❖ Taxpayers:
  - FinCEN Form 114 - Report of Foreign Bank and Financial Accounts: Must file if total of foreign accounts > \$10,000 Final extended due date

### October 31 - Tuesday

- ❖ Employers:
  - TWC - Texas Employer's Quarterly Wage Report
  - Form 941 - Employer's Quarterly Federal Tax Return

### November 15 –Wednesday

- ❖ Texas Entities with Limited Liability:
  - Texas Franchise Annual Reports - final extended due date for all annual reports.
  - Public Information Report or Ownership Information Report
- ❖ Not-For-Profit:
  - Form 990 - Return of Organization Exempt From Income Tax - final extended due date

### December 15 – Friday

- ❖ Corporations:
  - Form 1120-W - last payment of estimated tax for corporation 2023 tax

### December 29 – Friday

- ❖ Employers:
  - Form 941 tax deposit - for taxable non-cash employee benefits added to gross pay