

## TAX DEADLINES

### Filing Due Date All Forms

	<b>Due Date</b>
Form W-2 and 1099NEC	January 31
Form 1065 – Partnerships	March 15
Form 1120-S – Corporations (S)	March 15
Form 7004 – Extension to file Business returns	March 15
Form 1040 – Individuals	April 15
FinCen 114 – FBAR	April 15
Form 1041 – Trusts and Estates	April 15
Form 1120 – C Corporations	April 15
Form 4868 – Extension to file Individual returns	April 15
Form 990 chain – Tax-Exempt Organizations	May 15
Form 5500 chain – Employee Benefit Plan	July 31

### Extended Return Dates

	<b>Due Date</b>
Form 1065 – Partnership Extended Return	September 15
Form 1120-S – S Corporations Extended Return	September 15
Form 1041 – Trusts and Estates Extended Return	September 30
Form 1120 – C Corporations Extended Return	October 15
Form 1040 – Individuals Extended Return	October 15
FinCEN 114 Extended Return (with Form 1040)	October 15
Form 990 chain – Tax-Exempt Organizations Extended Return	November 15
Form 5500 chain – Employee Benefit Plan Extended Return	October 15

### Estimated Tax Payment

	<b>Due Date</b>
1st Quarter	April 15
2nd Quarter	June 15
3rd Quarter	September 15
4th Quarter	January 15 of the following year

### Retirement Accounts

	<b>Due Date</b>
Funded by LLC, partnership or S-Corp	March 15
Required Minimum Distribution (RMD)	April 1
Self-funded:	
Traditional and Roth IRAs	April 15
Keogh and SEP	April 15
Keogh and SEP with extension	October 15