

# Key Tax Deadlines

Federal filing and payment dates to put on your calendar. State deadlines may differ — confirm with your preparer.

## Individuals (Form 1040)

- April 15 — file return and pay any balance due
- April 15 — last day to contribute to prior-year IRA / HSA
- October 15 — extended return due (extension is to file, not to pay)

## Quarterly estimated payments

- Q1: April 15
- Q2: June 15
- Q3: September 15
- Q4: January 15 of the following year

## Businesses

- March 15 — Partnerships (1065) and S-corporations (1120-S)
- April 15 — C-corporations (1120) and sole proprietors (Schedule C with 1040)
- September 15 — Extended 1065 and 1120-S returns
- October 15 — Extended 1120 returns

## Information returns to recipients and IRS

- January 31 — W-2s to employees and 1099-NECs to contractors
- February 28 — Paper 1099 filings to IRS (March 31 if filed electronically)

## Note on weekends and holidays

If a deadline falls on a weekend or federal holiday, it generally shifts to the next business day. Always confirm the current year's exact dates.