Important Tax Due Dates

Mako Bookkeeping, LLC | Annual Tax Deadline Reference

Below are the most common federal tax filing deadlines for individuals, businesses, and nonprofit organizations. These dates generally apply each year.

Individual & Business Income Taxes

Due Date	Tax Form / Description
March 15	Form 1120-S — S Corporation Tax Returns
March 15	Form 1065 — Partnership Tax Returns
April 15	Form 1040 — Individual Income Tax Returns
April 15	Schedule C — Sole Proprietors & Single-Member LLCs (filed with Form 1040)
April 15	Form 1120 — C Corporation Tax Returns
April 15	Form 1041 — Estate & Trust Income Tax Returns
May 15	Forms 990, 990-EZ & 990-PF — Nonprofit Tax Returns
May 15	Form 990-N — Nonprofit Annual Electronic Notice

Quarterly Estimated Income Taxes

Due Date	Tax Period
April 15	1st Quarter Estimated Tax Payment
June 15	2nd Quarter Estimated Tax Payment
September 15	3rd Quarter Estimated Tax Payment
January 15	4th Quarter Estimated Tax Payment (following year)

These dates generally apply to individual taxpayers, including self-employed individuals. Calendar-year C Corporations generally pay their fourth installment on December 15.

Payroll & Contractor Tax Deadlines

Due Date	Tax Form / Description
January 31	Form W-2 — Employee Wage Statements
January 31	Form 1099-NEC — Nonemployee Compensation
January 31	Form 940 — Annual Federal Unemployment Tax Return
April 30	Form 941 — 1st Quarter Payroll Tax Return
July 31	Form 941 — 2nd Quarter Payroll Tax Return
October 31	Form 941 — 3rd Quarter Payroll Tax Return
January 31	Form 941 — 4th Quarter Payroll Tax Return (following year)

Extended Tax Return Deadlines

Due Date	Tax Form / Description
September 15	Extended S Corporation & Partnership Returns
September 30	Extended Estate & Trust Returns (Form 1041)
October 15	Extended Individual & C Corporation Returns
November 15	Extended Nonprofit Returns (Forms 990, 990-EZ & 990-PF)