



# FLORES GROUP ATTORNEYS & ADVISORS

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International Fiscal Association



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## Tax Calendar – 2023 Due Dates – Federal Obligations

Below are the principal 2023 tax due dates. The effect of Saturdays, Sundays, and holidays has been considered.

TAX FILINGS 2023			
Date	Entity/Individual	Forms/Estimated Payments	Action
17-Jan-23	Individuals	Estimated Tax Payment	Make a payment of your estimated tax for 2022 if you did not have sufficient withholding.
31-Jan-23	Employers	Form 941	File Form 941 for the fourth quarter of 2022.
31-Jan-23	Employers	Form 940	File Federal Unemployment Tax (FUTA) for 2022.
31-Jan-23	Employers	Form W-2	Give your employees their copies of Form W-2 and file Form W-3 along with Copy A of all the Forms W-2 that you issued for 2022.
31-Jan-23	Employers	Form 1099-NEC	Issue the appropriate Form 1099 to the recipients of certain payments made during 2022.

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15-Feb-23	All Businesses	Forms 1099-B, 1099-S and Certain 1099-MISC	Issue the appropriate Form 1099 to the recipients of certain payments made during 2022.
15-Feb-23	Individuals	Form W-4	File a new Form W-4 if you claimed exemption from income tax withholding in 2022.
28-Feb-23	All Businesses	Forms 1099, 1098, 1096, and W-2G	File Forms 1099, 1098, 1096, and W-2G with the IRS reporting certain payments made during 2022. There are different versions of Form 1099 for different types of payments. Use a separate Form 1096 to summarize each type of payment. For a 30-day extension of time to file, use Form 8809. If electronically filing, the due date is March 31, 2022.
15-Mar-23	Partnerships	Form 1065	File the 2022 tax return (Form 1065) (Including 1065-B) and provide each partner with a copy of the K-1. For an automatic extension, file form 7004.
15-Mar-23	S-Corporations	Form 1120-S	File the 2022 tax return (Form 1120S) and provide each shareholder with a copy of the K-1. For an automatic six-month extension, file Form 7004.

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15-Mar-23	S-Corporations	S Elections	If electing to be treated as an S corporation beginning with January 1, 2021, file Form 2553 by this date. Late election relief is possible.
15-Mar-23	Withholding & Reports	Forms 1042, 1042-S, and 1042-T	File Forms 1042, 1042-S, and 1042-T. For an automatic six-month extension of time to File Form 1042, file Form 7004. For an automatic thirty-day extension of time to file Form 1042-S, file Form 8809.
15-Mar-23	Partnerships	Form 8804 and 8805	File calendar year Form 8804 and Forms 8805 to report the total liability under section 1446 for the partnership's tax year or show the amount of effectively connected taxable income (ECTI) and the total tax credit allocable to the foreign partner for the partnership's tax year, respectively. filing Form 7004 is necessary to file for a 6-month extension.
31-Mar-23	All Businesses	Forms 1099, 1099-MISC, 8027	Due date to electronically file Forms 1099. The deadline for paper filing is February 28, 2022. Due date to electronically file Form 8027.

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15-Apr-23	U.S. Entities & U.S. Individuals	FinCEN 114	File your FinCEN 114 (FBAR) to report foreign bank and financial accounts. An automatic six-month extension is available. It does not require any additional filing.
15- Apr-23	Individuals	Form 3520	File Form 3520. For automatic 6-month extension, file an income tax return extension: Form 4868 for individuals or Form 7004 for entities.
15-Apr-23	Partnerships	Form 8813	File Form 8813 quarterly payment voucher and pay any tax due.
18-Apr-23	U.S. Estates and Trusts	Form 1041	File Form 1041 for calendar year entities and pay any tax due. Or file extension granted for 5 1/2 months due September 30, 2023.
18-Apr-23	All U.S. Businesses	Form 1042-S	If extension of 1042-S using Form 8809, Form 1042-S now due.
18-Apr-23	Corporations	Form 1120	File Form 1120 for calendar year and pay any tax due. For automatic 6-month extension, file Form 7004 and deposit estimated tax.

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18-Apr-23	Corporations	Estimated Tax Payment	Pay the first installment of your 2023 estimated tax - Use Form 1040-ES.
18-Apr-23	Individual	Estimated Tax Payment	Pay the first installment of 2023 estimated tax - Use Form 1040-ES.
18-Apr-23	U.S. Citizens and Residents	Form 1040 or 1040SR	File Form 1040 or 1040SR and pay any tax due. For automatic 6-month extension file Form 4868 and deposit estimated tax. Pay the first installment of 2023 estimated tax - Use Form 1040-ES.
18-Apr-23	Non-Resident Aliens and Foreign Trusts	Form 1040NR	File Form 1040NR (employees subject to US income tax withholding). For an automatic 6-month extension, file Form 4868.
1-May-23	Employers	Form 941	File Form 941 for first quarter of 2022.

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15-May-23	Tax Exempt Organizations	All Forms 990	File Forms 990, 990-EZ, 990-PF, 990-N, 990-BL, 990-T (Trusts other than section 401(a) or 408(a) trusts), 4720, or 8868 for years ending 12/31/21 Deposit payroll tax for Apr if the monthly deposit rule applies.
15-June-23	Non-Resident Aliens	Form 1040NR	Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR. For an automatic extension, file Form 4868 (Important to check the box for Dec. extension)
15-June-23	Corporations	ES Payment	Deposit the second installment of your 2023 estimated tax.
15-June-23	Individuals	Form 1040-ES	Pay the second installment of 2023 estimated tax - Use Form 1040-ES.
15-June-23	Partnerships	Form 8813	File Form 8813 quarterly payment voucher and pay any tax due.
31-July-23	Employers	Form 941	File Form 941 for the second quarter of 2023.

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31-July-23	All Employers	Form 5500	If you maintain an employee benefit plan, File Form 5500, or Form 5500-EZ for the calendar year 2023.
15-Sep-23	Withholding & Reports	Form 1042	File calendar year Form 1042 if you timely requested a 6-month extension.
15-Sep-23	Partnerships	Forms 1065, 8813, 8804 and 8805.	File Form 1065 if you timely requested a 6-month extension. File Form 8813 quarterly payment voucher and pay any tax due. File calendar year Form 8804 and Forms 8805 if you timely requested a 6-month extension.
15-Sep-23	S Corporations	Form 1120S	File calendar year Form 1120S if you timely requested a 6-month extension.
15-Sep-23	Corporations	ES Payment	Deposit the third installment of your 2023 estimated tax.
15-Sep-23	Individuals	ES Payment	Pay the third installment of your 2023 estimated tax - Use Form 1040-ES.
15-Sep-23	Partnership	Form 1065-B	Due date to file Form 1065-B if automatic 6-month extension filed with Form 7004.

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30-Sep-23	U.S. Estates and Trusts	Form 1041	Extension due date to file form 1041.
15-Oct-23	US Entities & Individuals	FinCEN 114	File your FinCEN 114 (FBAR) to report foreign bank and financial accounts if company/individual took advantage of automatic 6-month extension.
15-Oct-23	Individuals	Form 3520	Due date for individuals who received a 6-month extension on Form 3520.
16-Oct-23	Non-Resident Aliens	Form 1040NR	Non-Resident Alien Individuals who received wages as an employee subject to U.S. income tax withholding: File Form 1040NR if you timely filed Form 4868.
16-Oct-23	Corporations	Form 1120	File calendar year Form 1120 if you timely requested a 6-month extension.
16-Oct-23	Individuals	Form 1040	File Form 1040 if you timely requested a 6-month extension.
31-Oct-23	Employers	Form 941	File Form 941 for the third quarter. Deposit FUTA owed through Sep if more than \$500.

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15-Nov-23	Tax Exempt Organizations	Forms 990	File extended Forms 990, 990-EZ, 990-PF, 990-N, 990-BL, or 990-T (Trusts other than section 401(a) or 408(a) trusts) for years ending 12/31/2022.
15-Dec-23	Non-Resident Aliens	Form 1040NR	Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR if you timely filed Form 4868.
15-Dec-23	Tax Exempt Organizations	Form 990-W	Deposit Estimated Tax for 4th quarter due on Unrelated Business Taxable Income for Tax-Exempt Organizations. Use Form 990-W to determine the amount of estimated tax payments required.
15-Dec-23	Corporations	ES Payment	Deposit the fourth installment of your 2023 estimated tax.
15-Dec-23	Partnerships	Form 8813	File Form 8813 quarterly payment voucher and pay any tax due.

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## **Tax Calendar – 2023 Due Dates – State Obligations**

March 1<sup>st</sup> – Delaware Franchise Payment (INC Companies)

April 1<sup>st</sup> – Georgia Franchise Tax Report

May 1<sup>st</sup> – Florida Franchise Report

June 1<sup>st</sup> – Delaware Franchise Payment (LLC Companies)

June 15<sup>th</sup> – Extend or File Texas Franchise Public Informational Report and Tax Due Report

November 15<sup>th</sup> – Final Due Date Texas Franchise Public Informational Report and Tax Due Report

Wyoming Tax Report – 1<sup>st</sup> date of the month of Formation

California Tax Report

- Partnerships – 15<sup>th</sup> day of the 3<sup>rd</sup> month – no annual fee required
- S-Corporation - 15<sup>th</sup> day of the 3<sup>rd</sup> month – \$800 payment required
- Single member LLC – 15<sup>th</sup> day of 4<sup>th</sup> month - \$800 payment required
- C-Corporation - 15<sup>th</sup> day of 4<sup>th</sup> month - \$800 payment required

Sales & Use Tax Texas – 20<sup>th</sup> day of 1<sup>st</sup> January – 20<sup>th</sup> day of 4<sup>th</sup> month April – 20<sup>th</sup> day of July - and 20<sup>th</sup> day of October

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