

269 words

**Abstract:** This calendar notes important tax deadlines for the third quarter of 2023.

## **Tax Calendar**

**July 10** – Employees must report June tip income of \$20 or more to employers (Form 4070).

**July 31** – Employers must report income tax withholding and FICA taxes for second-quarter 2023 (Form 941) and pay any tax due.

**July 31** – Employers must file a 2023 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.

**August 1** – Employers must file Form 941 for the second quarter (August 10 if all taxes are deposited in full and on time). Also, employers must deposit FUTA taxes owed through June if the liability is more than \$500.

**August 10** – Employees must report July tip income of \$20 or more to employers (Form 4070).

**August 15** – If the monthly deposit rule applies, employers must deposit the tax for payments in July for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**September 11** – Employees must report August tip income of \$20 or more to employers (Form 4070).

**September 15** – Third-quarter 2023 estimated tax payments are due for individuals, calendar-year corporations, estates and trusts, as follows:

- Calendar-year corporations must pay the third installment of 2023 estimated income taxes,
- Calendar-year S corporations must file a 2022 income tax return (Form 1120-S) and pay any tax, interest and penalties due if an automatic six-month extension was filed,
- Calendar-year S corporations must make contributions for 2022 to certain employer-sponsored retirement plans if an automatic six-month extension was filed, and
- Calendar-year partnerships must file a 2022 income tax return (Form 1065 or Form 1065-B) if an automatic six-month extension was filed.

**September 30** – Calendar-year trusts and estates on extension must file their 2022 Form 1041.