**Abstract: This calendar notes important tax deadlines for the 2nd quarter of 2023.**

**Tax Calendar**

**April 18** – Besides being the last day for individuals to file (or extend) their 2022 personal returns and pay any tax due, first-quarter 2023 estimated tax payments for individuals, trusts, and calendar-year corporations are due today (the states of Maine and Massachusetts have an April 19th federal deadline). Also due are 2022 returns for trusts and calendar-year estates and C corporations, FinCEN Form 114 (“Report of Foreign Bank and Financial Accounts” [but an automatic extension applies to October 16]), plus any final contributions that individuals plan to make to IRAs or education savings accounts for 2022. SEP and profit-sharing plan contributions are also due today if the return is not being extended.

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

**May 15** – Calendar-year exempt organizations must file (or extend) their 2022 Forms 990, 990-EZ or 990-PF returns.

**June 15** – Second-quarter 2023 estimated tax payments are due for individuals, calendar-year corporations, estates and trusts.

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