

April 2024

Key compliance dates

Monday, April 1

Electronic filing Forms 1098 and 1099. The due date for giving the recipient these forms generally remains January 31.

Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see All businesses under February 29, earlier.

The due date for giving the recipient these forms generally remains January 31.

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Pub. 1220.

Wednesday, April 3

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 27–29.

Friday, April 5

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 30 – April 2.

Wednesday, April 10

Tipped employees who received \$20 or more in tips during March report them to the employer on Form 4070.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 3–5.

Friday, April 12

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 6–9.

Monday, April 15

Individuals. File 2023 returns (Form 1040 or Form 1040-SR) and pay any tax due; alternatively, file for an automatic six-month extension (Form 4868) and pay what you estimate you owe in tax to avoid penalties and interest.

Calendar-year C corporations. File 2023 returns on Form 1120; alternatively, file for an automatic six-month extension (Form 7004).

Corporations. File a 2023 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic six-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

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6	7	8	9	10	11
12	13	14	15	16	17
18	19	20	21	22	23
24	25	26	27	28	29
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Deposit the first installment of estimated income tax for 2024.

Fiduciary. File a 2023 calendar year income tax return (Form 1041) and pay any tax due. If you want an automatic 5 ½ month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes. Deposit the first installment of estimated income tax for 2024.

Individuals and calendar-year corporations pay first installment of 2024 estimated tax.

Monthly depositors deposit FICA and withheld income tax for March.

If you're not paying your 2024 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2024 estimated tax. Use Form 1040-ES.

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in March.

Household employers. If you paid cash wages of \$2,600 or more in 2023 to a household employee, you must file Schedule H (Form 1040).

Wednesday, April 17

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 10–12.

Friday, April 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 13–16.

April 2024

Key compliance dates

Wednesday, April 24

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 17-19.

Friday, April 26

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 20-23.

Monday, April 30

Employers file Form 941 for the first quarter of 2024 (if tax for the quarter was deposited in full and on time, file by May 10). Employers deposit federal unemployment tax owed through March if more than \$500.

To-do list

- File extensions for individual clients who will not meet April 15 filing deadline.
- Conduct reviews of clients' prior year returns to determine need for amended returns.
- File extensions for corporate clients that will not meet April 15 filing deadline.