

## July 2024

- July 10**      **Individuals** - Report June tip income of \$20 or more to employers (Form 4070).
- July 15**      **Employers** - Deposit Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.
- July 15**      **Employers** - Deposit nonpayroll withheld income tax for June if the monthly deposit rule applies.
- July 31**      **Employers** - Report Social Security and Medicare taxes and income tax withholding for second quarter 2024 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.
- July 31**      **Employers** - File a 2023 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.

## August 2024

- August 12**      **Individuals** - Report July tip income of \$20 or more to employers (Form 4070).
- August 12**      **Employers** - Report Social Security and Medicare taxes and income tax withholding for second quarter 2024 (Form 941), if all associated taxes due were deposited on time and in full.
- August 15**      **Employers** - Deposit Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.

**August 15**      **Employers** - Deposit nonpayroll withheld income tax for July if the monthly deposit rule applies.

## September 2024

**September 10**      **Individuals** - Report August tip income of \$20 or more to employers (Form 4070).

**September 16**      **Individuals** - Pay the third installment of 2024 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.

**September 16**      **Calendar-year corporations** - Pay the third installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.

**September 16**      **Calendar-year S corporations** - File a 2023 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1 if an automatic six-month extension was filed. Pay any tax, interest and penalties due.

**September 16**      **Calendar-year S corporations** - Make contributions for 2023 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.

**September 16**      **Calendar-year partnerships** - File a 2023 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1 if an automatic six-month extension was filed.

**September 16**      **Employers** - Deposit Social Security, Medicare and withheld income taxes for August if the monthly deposit rule applies.

- September 16**    **Employers** - Deposit nonpayroll withheld income tax for August if the monthly deposit rule applies.
- September 30**    **Calendar-year trusts and estates** - File a 2023 income tax return (Form 1041) if an automatic five-and-a-half-month extension was filed. Pay any tax, interest and penalties due.
- October 2024**
- October 10**        **Individuals** - Report September tip income of \$20 or more to employers (Form 4070).
- October 15**        **Individuals** - File a 2023 income tax return (Form 1040 or Form 1040-SR) if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States and Puerto Rico). Pay any tax, interest and penalties due.
- October 15**        **Individuals** - Make contributions for 2023 to certain existing retirement plans or establish and contribute to a SEP for 2023 if an automatic six-month extension was filed.
- October 15**        **Individuals** - File a 2023 gift tax return (Form 709) and pay any tax, interest and penalties due if an automatic six-month extension was filed.
- October 15**        **Calendar-year bankruptcy estates** - File a 2023 income tax return (Form 1041) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
- October 15**        **Calendar-year C corporations** - File a 2023 income tax return (Form 1120) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.

- October 15**      **Calendar-year C corporations** - Make contributions for 2023 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.
- October 15**      **Employers** - Deposit Social Security, Medicare and withheld income taxes for September if the monthly deposit rule applies.
- October 15**      **Employers** - Deposit nonpayroll withheld income tax for September if the monthly deposit rule applies.
- October 31**      **Employers** - Report Social Security and Medicare taxes and income tax withholding for third quarter 2024 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

## **November 2024**

- November 12**      **Individuals** - Report October tip income of \$20 or more to employers (Form 4070).
- November 12**      **Employers** - Report Social Security and Medicare taxes and income tax withholding for third quarter 2024 (Form 941) if all of the associated taxes due were deposited on time and in full.
- November 15**      **Employers** - Deposit Social Security, Medicare and withheld income taxes for October if the monthly deposit rule applies.
- November 15**      **Employers** - Deposit nonpayroll withheld income tax for October if the monthly deposit rule applies.

**November 15** **Calendar-year exempt organizations** - File a 2023 information return (Form 990, Form 990-EZ or Form 990-PF) if a six-month extension was filed. Pay any tax, interest and penalties due.

## **December 2024**

**December 10** **Individuals** - Report November tip income of \$20 or more to employers (Form 4070).

**December 16** **Calendar-year corporations** - Pay the fourth installment of 2024 estimated income taxes, completing Form 1120-W for the corporation's records.

**December 16** **Employers** - Deposit Social Security, Medicare and withheld income taxes for November if the monthly deposit rule applies.

**December 16** **Employers** - Deposit nonpayroll withheld income tax for November if the monthly deposit rule applies.