

Abstract: This calendar notes important tax deadlines for the second quarter of 2024.

Tax Calendar

April 15 – Individuals must file (or extend) their 2023 personal returns and pay any tax due.

- Individuals, trusts and calendar-year corporations must pay first-quarter estimated taxes.
- Individuals must file a 2023 gift tax return or file for an extension and pay any gift tax due.
- Calendar-year trusts and estates must file 2023 returns or file for an extension.
- Calendar-year corporations must file a 2023 income tax return or file for an extension and pay any tax due.
- Individuals must file FinCEN Form 114 (“Report of Foreign Bank and Financial Accounts”), if required, but an automatic extension to October 15 applies.
- Individuals must make contributions to IRAs for 2023. SEP and profit-sharing plan contributions are also due if the return isn’t being extended.

April 30 – 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 2023 Forms 990, 990-EZ or 990-PF returns.

June 17 – Individuals, calendar-year corporations, estates and trusts must pay second-quarter 2024 estimated taxes.