

IMPORTANT DATES FOR INDIVIDUALS	
January 1	<ul style="list-style-type: none"> Start of the tax year (calendar) and Q1 Start of General Enrollment Period for Medicare Part A and Part B Start of Open Enrollment Period for Medicare Advantage
January 15	<ul style="list-style-type: none"> Q4 estimated payment deadline for prior year
January 31	<ul style="list-style-type: none"> Income tax return (Form 1040) filing and payment deadline to avoid late penalty for Q4 estimate, if it was not timely paid
February 15	<ul style="list-style-type: none"> Form W-4 filing deadline for taxpayers who claimed an exemption from income tax withholding for the prior year to continue their exemption in the current year
March 31	<ul style="list-style-type: none"> End of Medicare General Enrollment Period
April 1	<ul style="list-style-type: none"> Required Beginning Date (in year after year age 72 was reached) for RMDs Start of Q2
April 15	<ul style="list-style-type: none"> Income tax return (Form 1040) filing and payment deadline Gift tax return (Form 709) filing and payment deadline Request for automatic six-month extension (Form 4868) filing deadline to extend filing Form 1040 and 709 Q1 estimated payment deadline Deadline to contribute to an IRA or HSA for prior tax year
June 15	<ul style="list-style-type: none"> Q2 estimated payment deadline
June 30	<ul style="list-style-type: none"> Deadline to file FAFSA for prior academic year
July 1	<ul style="list-style-type: none"> Start of Q3
September 15	<ul style="list-style-type: none"> Q3 estimated payment deadline
September 30	<ul style="list-style-type: none"> Determination date for identifying designated beneficiaries of retirement accounts (continue on next column)

IMPORTANT DATES FOR INDIVIDUALS (CONTINUED)	
October 1	<ul style="list-style-type: none"> Start of Q4 First day to file FAFSA for upcoming academic year
October 15	<ul style="list-style-type: none"> Extended income tax return (Form 1040) and gift tax return (Form 709) filing deadline Start of Open Enrollment Period for existing Medicare enrollees
November 1	<ul style="list-style-type: none"> Start of Open Enrollment Period for Health Insurance Marketplace
December 7	<ul style="list-style-type: none"> End of Open Enrollment Period for existing Medicare enrollees
December 15	<ul style="list-style-type: none"> End of Open Enrollment Period for Health Insurance Marketplace
December 31	<ul style="list-style-type: none"> Deadline for satisfying RMDs for current year Deadline for dividing retirement accounts with multiple beneficiaries in order to use separate accounting Deadline for completing gifts for tax year End of tax year (calendar)

IMPORTANT DATES FOR BUSINESS TAXPAYERS	
January 1	<ul style="list-style-type: none"> Start of the tax year (calendar) and Q1
January 15	<ul style="list-style-type: none"> Q4 estimated payment deadline for prior year for sole proprietorships and single-member LLCs
January 31	<ul style="list-style-type: none"> Various Forms 1099 and 1098 issuance deadline Form W-2 issuance deadline
February 28	<ul style="list-style-type: none"> Various Forms 1099 and other information returns paper filing deadline (continue on next page)

IMPORTANT DATES FOR BUSINESS TAXPAYERS (CONTINUED)	
March 15	<ul style="list-style-type: none"> Income tax return (Form 1120S) filing and payment deadline for calendar year S-corporations Income tax return (Form 1065 or 1065-B) filing and payment deadline for calendar year multi-member partnerships and multi-member LLCs (default) K-1 issuance deadline Request for automatic six-month extension (Form 7004) filing deadline to extend filing Form 1120S, 1065, and 1065-B S-corporation election (Form 2553) filing deadline to be treated as an S-corporation in the current year
March 31	<ul style="list-style-type: none"> Various Forms 1099 and other information returns e-file deadline
April 1	<ul style="list-style-type: none"> Start of Q2
April 15	<ul style="list-style-type: none"> Income tax return (Form 1040) filing and payment deadline for sole proprietorships and single-member LLCs Request for automatic six-month extension (Form 4868) filing deadline to extend filing Form 1040 Income tax return (Form 1120) filing and payment deadline for calendar year C-Corporations and multi-member LLCs that elect to be classified as a corporation Request for automatic six-month extension (Form 7004) filing deadline to extend filing Form 1120 Q1 estimated payment deadline for sole proprietorships, single-member LLCs, C-corporations, and multi-member LLCs that elect to be treated as a corporation
June 15	<ul style="list-style-type: none"> Q2 estimated payment deadline for sole proprietorships, single-member LLCs, C-corporations, and multi-member LLCs that elect to be treated as a corporation
July 1	<ul style="list-style-type: none"> Start of Q3 (continue on next column)

IMPORTANT DATES FOR BUSINESS TAXPAYERS (CONTINUED)	
September 15	<ul style="list-style-type: none"> Q3 estimated payment deadline for sole proprietorships, single-member LLCs, C-corporations, and multi-member LLCs that elect to be treated as a corporation Extended income tax return (Form 1120S) filing deadline for calendar year S-corporations Extended income tax return (Form 1065 or 1065-B) filing deadline for calendar year multi-member partnerships and multi-member LLCs (default)
October 1	<ul style="list-style-type: none"> Start of Q4
October 15	<ul style="list-style-type: none"> Extended income tax return (Form 1040) filing deadline for sole proprietorships and single-member LLCs Extended income tax return (Form 1120) filing deadline for calendar year C-Corporations and multi-member LLCs that elect to be classified as a corporation
December 15	<ul style="list-style-type: none"> Q4 estimated payment deadline for C-corporations and multi-member LLCs that elect to be treated as a corporation
December 31	<ul style="list-style-type: none"> End of tax year (calendar)
Subject to exceptions due to individual circumstances, entity elections, and delays when deadlines fall on weekends or legal holidays.	

Important Fiscal Dates for Those in Canandaigua, NY



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