

2023 Tax Calendar*

January 2023

17

- **Individual** – Q4 2022 estimated tax payment due
- **Trust** – Q4 2022 estimated tax payment due

31

- Deadline mailing date to the recipient for:
 - Form W-2 from employers (must also be mailed to the Social Security Administration)
 - Form 1099-MISC
 - Social Security benefits Form SSA-1099
 - Certain Government Payments Form 1099-G
- Deadline mailing date for Form 1095-B or Form 1095-C to employees

February 2023

15

- Expiration of previous year's exemption from federal income tax withholding on Form W-4

March 2023

15

- **Partnership** – Deadline to file 2022 Tax Return or Extension for 2022
- **S-Corporation** – Deadline to file 2022 Tax Return or Extension for 2022

April 2023

18

- **Individual** – Deadline to file Tax Return (Form 1040) or extension for 2022
- **Individual** – Q1 2023 estimated tax payment due
- **Trust** – Deadline to file 2022 Tax Return (Form 1041) or extension for 2022
- **Trust** – Q1 2023 estimated tax payment due
- **C-Corporation** – Deadline to file 2022 C-Corporation (Form 1120) or extension for 2022
- **C-Corporation** – Q1 2023 estimated tax payment due

Taxpayers who expect to receive a tax refund are still encouraged to file their 2022 tax returns by the deadline. Additionally, deferral of state income tax payments and filing dates may vary from state to state. Clients should consult with their tax advisor for appropriate state and local guidance related to their particular tax situation.

May 2023

- **No Notable Dates**

2023 Tax Calendar*

June
2023

15

- **Individual** – Q2 2023 estimated tax return payment due
- **Individual** – Deadline to file 2022 Tax Return (Form 1040) or extension for 2022 and for U.S. citizens or resident alien living and working (or on military duty) outside the United States and Puerto Rico
- **Trust** – Q2 2023 estimated tax return payment due
- **C-Corporation** – Q2 2023 estimated tax payment due

July
2023

31

- **Employee Benefit Plan** – Deadline for calendar year plans to file 2022 Form 5500 or extension for 2022

August
2023

- **No Notable Dates**

September
2023

15

- **Individual** – Q3 2023 estimated tax payment due
- **Trust** – Q3 2023 estimated tax payment due
- **C-Corporation** – Q3 2023 estimated tax payment due
- **Partnership** – Final deadline to file 2022 Tax Return (if extension timely filed)
- **S-Corporation** – Final deadline to file 2022 Tax Return (if extension timely filed)

October
2023

2

- **Trust** – Final deadline to file 2022 Tax Return (if extension timely filed)

16

- **Individual** – Final deadline to file 2022 Tax Return (if extension timely filed)
- **C-Corporation** – Final deadline to file 2022 Tax Return (if extension timely filed)
- **Employee Benefit Plan** - Final deadline for calendar year plans to file 2022 Form 5500 (if extension timely filed)

2023 Tax Calendar*

November
2023

- **No Notable Dates**

DECEMBER
2023

15

- **C-Corporation** – Q4 2023 estimated tax payment due

29

- Deadline for Tax Loss Harvesting in the UMA Tax Harvesting Tool - Q42023
- Last day to sell a stock or listed option to realize a gain or loss
- Last business day to take Required Minimum Distributions (RMDs) for 2023 unless 2023 is the participant's first distribution calendar year
- Contributions of cash and securities must be received by MS GIFT including complex assets. Security or mutual fund transfers initiated but not received by MSGIFT by December 29 may not be eligible for a 2023 charitable deduction. AS OF TRADES ARE NOT PERMITTED. Please allow up to three business days for posting to the Donor Portal (tax deduction based on actual date received, not as of trade date)
 - **Note: Grant Recommendations** may take up to 15 days to process. Checks are generally mailed within two business day of receipt of funds from the Firm Discretion Select UMA or PM account, and within one business day of receipt of funds from the UMA pooled accounts. Processing time may be extended if a grant recommendation requires additional due diligence
- Last day for most states to contribute to a **529 Plan** to be entitled to a state tax deduction or claim reimbursement for qualified education expenses paid out of pocket

2023 Tax Calendar

This calendar contains select U.S. federal tax-related deadlines and notable dates. It does not include all tax-related deadlines and dates that may be applicable depending on the facts and circumstances, and it does not address all state and local tax deadlines. You should always consult with your personal tax adviser regarding tax matters.

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