

2023

TAX FILING & EXTENSION DEADLINES

CPA COLLECTIVE
INFORMATIONAL GUIDE



2023

JANUARY 15

- Q4 estimated tax payments for individuals (for the 2022 tax year)
-

JANUARY 31

- W-2 filing deadline
 - Form 1099-NEC filing deadline
 - Q4 California sales & use tax returns—quarterly reporting basis (for 2022 tax year)
 - Annual California sales & use tax returns—yearly reporting basis (for 2022 tax year)
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FEBRUARY 28

- Form 1099-MISC paper filing deadline
 - Los Angeles City Business License renewal
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MARCH 15

- S Corporation tax returns
 - LLC and Partnership tax returns
-

MARCH 31

- 1099-MISC electronic filing deadline
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APRIL 01

- Los Angeles County Business Property Statements
-

APRIL 18

- Q1 estimated tax payments for businesses and individuals
- Individual income tax returns
- C Corporation income tax returns
- Single member LLC income tax returns (California)
- Calendar year trust income tax returns

2023

MAY 01	<ul style="list-style-type: none">• Q1 California sales & use tax returns—quarterly reporting basis
MAY 15	<ul style="list-style-type: none">• Calendar year exempt organization income tax returns
JUNE 15	<ul style="list-style-type: none">• Q2 estimated tax payments for businesses and individuals• California Passthrough Entity Elective Tax Q1 estimate payment
JULY 31	<ul style="list-style-type: none">• Q2 California sales & use tax returns—quarterly reporting basis• Annual California sales & use tax returns—fiscal yearly reporting basis
SEPTEMBER 15	<ul style="list-style-type: none">• Q3 estimated tax payments for corporations and individuals• Tax filing deadline for extended LLC, Partnership, & S Corporation income tax returns• SEP contribution deadline for LLCs, Partnerships, & S Corporations
SEPTEMBER 30	<ul style="list-style-type: none">• Tax filing deadline for extended trust returns
OCTOBER 16	<ul style="list-style-type: none">• Tax filing deadline for extended individual, single member LLC, and C Corporation income tax returns• SEP contribution deadline for individuals

2023

OCTOBER 31

- Q3 California sales & use tax returns—quarterly reporting basis
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NOVEMBER 15

- Tax filing deadline for extended calendar year exempt organizations
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DECEMBER 15

- Q4 estimated tax payments for corporations

