

Important Dates

for the 2024 Tax Season



Dates shown below do not include extensions. If these dates fall on a Saturday, Sunday or legal holiday, the due date is the next business day.

January

31	Form 1098	Recipient form mailing due.
	Form 1099-C	Recipient form mailing due.
	Form 1099-LTC	Recipient form mailing due.
	Form 1099-INT, DIV, MISC, OID	Simple recipient form mailing due.
	Form 1099-R/Q/SA	Required Minimum Distribution (RMD) letter or Form 5498, statement of Fair Market Value (FMV) mailing due.
	Form 945	Due to be filed with the IRS. If deposits were made on time in full payment of the taxes for the year, Form 945 is due to be filed by 02/10/24.

February

15	Form 1099	Form 1099 Composite (1099-B, DIV, INT, MISC, OID) mailing due.
	Form 1097-BTC	Recipient form mailing due for fourth quarter.
28	Form 1097-BTC	IRS Filing deadline if by mail.
	Puerto Rico Forms 480.6a, 6b and 6d	Filing and mailing due.

March

15	WHFIT Reporting	Recipient form mailing due.
	Form 1042	Due to be filed with the IRS. Submit Form 7004 to request an extension of time to file.
	Form 1042-S	Recipient form mailing and IRS filing due.
30	Form 2439	Recipient form mailing due for holders of REITs or RICs with a December 31, 2023 tax year-end.
31	Form Series 1099	IRS filing due.
	Form 1098	IRS filing due.
	Form 1097-BTC	IRS filing due.
	Form 8966	IRS filing due.

April

15	Puerto Rico Form 480.6c	Filing and mailing due.
20	Form 5498-ESA	Recipient form mailing due.

May

15	Form 5498 and 5498-SA	Recipient form mailing due.
	Form 5498/ESA/SA	IRS filing due.