

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 General Enrollment Period (for Parts A & B) and Open Enrollment Period (for Advantage)
April 1	<ul style="list-style-type: none"> • Required Beginning Date 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
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 1	<ul style="list-style-type: none"> • Expected first day to file FAFSA for upcoming academic year
December 7	<ul style="list-style-type: none"> • End of Annual Enrollment Period for existing Medicare enrollees
December 15	<ul style="list-style-type: none"> • Health insurance marketplace deadline in order for coverage to begin on January 1st of the following year
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)
<p>Subject to exceptions due to individual circumstances, entity elections, and delays when deadlines fall on weekends or legal holidays.</p>	

Please contact your FCG Advisor with questions or comments.



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