

# 2023 Tax Deadlines

Form	Title	To IRS	To Recipient
1042-S	Foreign Person's US Source Income subject to withholding	March 15 <sup>th</sup>	March 15 <sup>th</sup>
1094-C	ACA Form	February 28 <sup>th</sup>	March 2 <sup>nd</sup>
1095-B	ACA Form	February 28 <sup>th</sup>	March 2 <sup>nd</sup>
1095-C	ACA Form	February 28 <sup>th</sup>	March 2 <sup>nd</sup>
1098	Mortgage Interest Statement	February 28 <sup>th</sup>	January 31 <sup>st</sup>
1098-T	Tuition Statement	February 28 <sup>th</sup>	January 31 <sup>st</sup>
1099-B*	Proceeds from Broker and Barter Exchange Transactions	February 28 <sup>th</sup>	February 15 <sup>th</sup>
1099-C	Cancellation of Debt	February 28 <sup>th</sup>	January 31 <sup>st</sup>
1099-DIV*	Dividends and Distributions	February 28 <sup>th</sup>	January 31 <sup>st</sup>
1099-INT*	Interest Income	February 28 <sup>th</sup>	January 31 <sup>st</sup>
1099-MISC	Miscellaneous income (No Data in Boxes 8 or 10)	February 28 <sup>th</sup>	January 31 <sup>st</sup>
1099-MISC	Miscellaneous income (With Data in Boxes 8 or 10)	February 28 <sup>th</sup>	February 15 <sup>th</sup>
1099-NEC	Non employee compensation	January 31 <sup>st</sup>	January 31 <sup>st</sup>
1099-R	Distributions from pensions/annuities/IRA/401K/.....	February 28 <sup>th</sup>	January 31 <sup>st</sup>
1099-S	Proceeds from real estate transactions	February 28 <sup>th</sup>	February 15 <sup>th</sup>
W-2	Income from wages	January 31 <sup>st</sup>	January 31 <sup>st</sup>

\*The due date is March 15<sup>th</sup> for reporting by trustees and middlemen of WHFITS.

Note: Special circumstances may affect these due dates, be sure to verify the due dates for your situation.

