



2024 TAX-RELATED DEADLINES* – INDIVIDUALS

including Sole Proprietors / 1099 Contractors

Month	Date	Deadline/Description
April	1 st	<ul style="list-style-type: none"> Required Minimum Distribution due for individuals who turned 73 in 2023
	15 th	<ul style="list-style-type: none"> Tax return filing and tax payment deadline Extension request deadline Remember: An extension is an extension to file. Taxes owed are still required to be paid by the April deadline. Traditional IRA and Roth IRA contribution deadline for 2023 tax year SEP IRA plan establishment and/or SEP IRA contribution deadline for 2023 (if no extension filed) SIMPLE IRA Employer Contribution deadline for 2023 (if no extension filed) Solo 401(k) establishment and/or Solo 401(k) Employer Contribution deadline for 2023 (if no extension filed) Secure 2.0 Update: Previously, a Solo 401(k) needed to be established by December 31 in order to make deposits for that year. Health Savings Account (HSA) contribution deadline for 2023 tax year Did You Know? An HSA can be backfilled by making a deposit directly to the custodian. HSA contributions that are made through an employer's payroll are not subject to Social Security or Medicare taxes.
October	1 st	<ul style="list-style-type: none"> General deadline to establish a SIMPLE IRA plan for 2024
	15 th	<ul style="list-style-type: none"> Tax return filing deadline for extended 2023 tax returns SEP IRA plan establishment and/or SEP IRA contribution deadline for 2023 (extended tax returns) SIMPLE IRA Employer Contribution deadline for 2023 (extended tax returns) Solo 401(k) establishment and/or Solo 401(k) Employer Contribution deadline for 2023 (extended tax returns)
December	31 st	<ul style="list-style-type: none"> Roth IRA Conversion and In-Plan Conversion deadline for 2023 Solo 401(k) Employee Contribution deadline for 2024 Required Minimum Distributions due for individuals turning age 74 or older in 2024 Remember: Those turning 73 in 2024 have until April 1, 2025 to take their initial RMD.

**This is a compilation of some of the most commonly-encountered deadlines, not an exhaustive list of all tax-related deadlines. In addition, we are focusing on IRS deadlines, not those internally or of custodians.*



2024 TAX-RELATED DEADLINES* – BUSINESSES

including Partnerships, C-Corporations, and S-Corporations (including LLCs taxed as each type)

Month	Date	Deadline/Description
April	15 th	C-Corporations: <ul style="list-style-type: none"> General tax return filing, tax payment, and extension request deadline Remember: An extension is an extension to file. Taxes owed are still required to be paid by the April deadline. SEP IRA plan establishment and/or SEP IRA contribution deadline for 2023 (if no extension filed) SIMPLE IRA Employer Contribution deadline for 2023 (if no extension filed) Solo 401(k) establishment and/or Solo 401(k) Employer Contribution deadline for 2023 (if no extension filed) Secure 2.0 Update: Previously, a Solo 401(k) needed to be established by December 31 in order to make deposits for that year.
September	16 th	Partnerships & S-Corporations: <ul style="list-style-type: none"> General tax return filing deadline for extended 2023 tax returns SEP IRA plan establishment and/or SEP IRA contribution deadline for 2023 (extended tax returns) SIMPLE IRA Employer Contribution deadline for 2023 (extended tax returns) Solo 401(k) establishment and/or Solo 401(k) Employer Contribution deadline for 2023 (extended tax returns)
October	1 st	<ul style="list-style-type: none"> General deadline to establish a SIMPLE IRA plan for 2024
	15 th	C-Corporations: <ul style="list-style-type: none"> General tax return filing deadline for extended 2023 tax returns SEP IRA plan establishment and/or SEP IRA contribution deadline for 2023 (extended tax returns) SIMPLE IRA Employer Contribution deadline for 2023 (extended tax returns) Solo 401(k) establishment and/or Solo 401(k) Employer Contribution deadline for 2023 (extended tax returns)
December	31 st	<ul style="list-style-type: none"> Solo 401(k) Employee Contribution deadline for 2024

**This is a compilation of some of the most commonly-encountered deadlines, not an exhaustive list of all tax-related deadlines. In addition, we are focusing on IRS deadlines, not those internally or of custodians.*

Should you have any questions regarding tax-related deadlines for 2024, please reach out to us at (855) 558-4287 or planning@vicuscapital.com.

Page 2 of 2

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