

January 2025

- Jan 15** **Individuals** - Pay the fourth installment of 2024 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.
- Jan 31** **Employers** - Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2024 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.
- Jan 31** **Employers** – File copies of Form W-2, Wage and Tax Statement and Form W-3, Transmittal of Wage and Tax Statements with the Social Security Administration.
- Jan 31** **Employers** – File forms 1099-NEC, Nonemployee Compensation with the IRS to report non-employee compensation to independent contractors

March 2025

- March 17** **S-Corporations & Partnerships** – File 2024 business tax returns (Form 1120-S or Form 1065, respectively) and pay any tax due

April 2025

- April 1** **Individuals** - First required minimum distribution (RMD) who turned 73 in 2024
- April 15** **Individuals** - File a 2024 income tax return (Form 1040 or 1040-SR) and pay tax due.
- April 15** **Individuals** - File Form 4868 to request 6-month income tax return filing extension (payment of tax not extended)

- April 15** **Individuals** - Pay the first installment of 2025 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.
- April 15** **Individuals** – Contribute to individual retirement account (IRA) for 2024
- April 15** **Individuals** – Contribute to solo 401(k) plan or simplified employee pension (SEP) plan for 2024 by self-employed if filing of form 1040 was not extended.
- April 15** **Individuals** – File 2021 tax return (Form 1040) to request unclaimed tax refund for the 2021 tax year.
- April 15** **Calendar-year C corporations** - File a 2024 income tax return (Form 1120). Pay any tax, interest and penalties due.
- April 30** **Employers** - Report Social Security and Medicare taxes and income tax withholding for first quarter 2025 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.
- May 2025**
- May 15** **Calendar-year exempt organizations** – File a 2024 information return (Form 990, Form 990-EZ or Form 990-PF). Pay any tax, interest and penalties due.
- June 2025**
- June 16** **Individuals** - Pay the second installment of 2025 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.
- July 2025**
- July 31** **Employers** - Report Social Security and Medicare taxes and income tax withholding for second quarter 2025 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

September 2025

- September 15** **Individuals** - Pay the third installment of 2024 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.
- September 15** **Calendar-year S corporations and Partnerships** – File a 2024 income tax return (Form 1120-S or Form 1065, respectively) if an automatic six-month extension was filed
- September 15** **Calendar-year S corporations** - Make contributions for 2024 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.

October 2025

- October 15** **Individuals** - File a 2024 income tax return (Form 1040 or Form 1040-SR) if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States and Puerto Rico). Pay any tax, interest and penalties due.
- October 15** **Individuals** - Make contributions for 2024 to certain existing retirement plans or establish and contribute to a SEP for 2024 if an automatic six-month extension was filed.
- October 15** **Calendar-year C corporations** - File a 2024 income tax return (Form 1120) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.

October 15 **Calendar-year C corporations** - Make contributions for 2024 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.

October 31 **Employers** - Report Social Security and Medicare taxes and income tax withholding for third quarter 2025 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

November 2025

November 15 **Calendar-year exempt organizations** - File a 2024 information return (Form 990, Form 990-EZ or Form 990-PF) if a six-month extension was filed. Pay any tax, interest and penalties due.

December 2025

December 31 **Employers** – Contribute to employer-sponsored retirement plan for 2025 (401(k), 403(b), 457 or federal thrift savings plans)

December 31 **Individuals** – Required minimum distribution (RMD) who are 74 or older at the end of 2025