



Estimated Tax Payment Schedule for 2025

Introduction

Estimated tax payments are periodic advance payments made to the IRS on income that is not subject to withholding. This includes income from self-employment, interest, dividends, alimony, rent, gains from the sale of assets, prizes, and awards. Making these payments helps taxpayers avoid penalties and interest charges for underpayment of taxes.

Who Needs to Make Estimated Tax Payments?

You may need to make estimated tax payments if:

- You are self-employed, a freelancer, or a landlord.
- You have significant investment income.
- You expect to owe at least \$1,000 in tax after subtracting your withholding and refundable credits.
- Your withholding and refundable credits are less than the smaller of:
 - 90% of the tax shown on your current year's tax return, or
 - 100% of the tax shown on your prior year's tax return.

Payment Schedule

The IRS requires estimated tax payments to be made quarterly. Below is the schedule for the current year:

1. **First Quarter Payment**
 - **Due Date:** April 15, 2025
 - **Period Covered:** January 1 - March 31
2. **Second Quarter Payment**
 - **Due Date:** June 15, 2025
 - **Period Covered:** April 1 - May 31
3. **Third Quarter Payment**
 - **Due Date:** September 15, 2025
 - **Period Covered:** June 1 - August 31
4. **Fourth Quarter Payment**
 - **Due Date:** January 15, 2026
 - **Period Covered:** September 1 - December 31

How to Make Payments

You can make estimated tax payments using the following methods:

- **Online:** Use the IRS Direct Pay service or the Electronic Federal Tax Payment System (EFTPS).
- **By Mail:** Send a check or money order with Form 1040-ES to the appropriate IRS address.
- **By Phone:** Call the IRS to make a payment using your credit or debit card.

Additional Resources

For more information on estimated tax payments, visit the following resources:

- [IRS Estimated Taxes](#)
- [IRS Form 1040-ES](#)

Dreamland Tax Services is here to help you with all your tax needs. If you have any questions or need assistance, please do not hesitate to contact us.