

January 2025

January 10	Individuals - Report December 2024 tip income of \$20 or more to employers (Form 4070).
January 15	Employers - Deposit nonpayroll withheld income tax for December 2024 if the monthly deposit rule applies.
January 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.
January 31	Employers - File 2024 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.
January 31	Employers - File a 2024 return for federal unemployment taxes (Form 940) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.
January 31	Employers - Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2024 (Form 941) if all of the associated taxes due weren't deposited on time and in full
January 31	Employers - Provide 2024 Form W-2 to employees.
January 31	Businesses - Provide Form 1098, Form 1099-MISC (except for those that have a February 18 deadline), Form 1099-NEC and Form W-2G to recipients.
January 31	Individuals - File a 2024 income tax return (Form 1040 or Form 1040-SR) and pay tax due in order to avoid penalties for underpaying the January 15 installment of estimated taxes.

February 2025

February 10	Employers - File a 2024 return for federal unemployment taxes (Form 940) if all associated taxes due were deposited on time and in full.
February 10	Employers - Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2024 (Form 941) if all associated taxes due were deposited on time and in full.
February 10	Individuals - Report January tip income of \$20 or more to employers (Form 4070).
February 18	Employers - Deposit nonpayroll withheld income tax for January if the monthly deposit rule applies.
February 18	Employers - Deposit Social Security, Medicare and withheld income taxes for January if the monthly deposit rule applies.
February 18	Businesses - Provide Form 1099-B, 1099-S and certain Forms 1099-MISC (those in which payments in Box 8 or Box 10 are being reported) to recipients.
February 18	Individuals - File a new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2024.
February 28	Businesses - File Form 1098, Form 1099 (other than those with a January 31 deadline), Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2024. (Electronic filers can defer filing to April 1.)

March 2025

March 10	Individuals - Report February tip income of \$20 or more to employers (Form 4070).
March 17	Employers - Deposit nonpayroll withheld income tax for February if the monthly deposit rule applies.
March 17	Employers - Deposit Social Security, Medicare and withheld income taxes for February if the monthly deposit rule applies
March 17	Calendar-year partnerships - File a 2024 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1 — or request an automatic six-month extension (Form 7004).
March 17	Calendar-year S corporations - File a 2024 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1 — or file for an automatic six-month extension (Form 7004). Pay any tax due.

April 2025

April 1	Employers - Electronically file 2024 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G
April 10	Individuals - Report March tip income of \$20 or more to employers (Form 4070).
April 15	Employers - Deposit nonpayroll withheld income tax for March if the monthly deposit rule applies.
April 15	Employers - Deposit Social Security, Medicare and withheld income taxes for March if the monthly deposit rule applies.
April 15	Calendar-year corporations - Pay the first installment of 2025 estimated income taxes, completing Form 1120-W for the corporation's records.
April 15	Calendar-year corporations - File a 2024 income tax return (Form 1120) or file for an automatic six-month extension (Form 7004). Pay any tax due.
April 15	Calendar-year trusts and estates - File a 2024 income tax return (Form 1041) or file for an automatic five-and-a-half-month extension (Form 7004) (six-month extension for bankruptcy estates). Pay any income tax due.
April 15	Household employers - File Schedule H, if wages paid equal \$2,700 or more in 2024 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return so is extended if the return is extended.
April 15	Individuals - File a 2024 gift tax return (Form 709) or file for an automatic six-month extension (Form 8892). Pay any gift tax due. File for an automatic six-month extension (Form 4868) to extend both Form 1040 and Form 709 if no gift tax is due.
April 15	Individuals - Make 2024 contributions to a SEP or certain other retirement plans (unless a 2024 income tax return extension is filed).
April 15	Individuals - Make 2024 contributions to a traditional IRA or Roth IRA (even if a 2024 income tax return extension is filed).
April 15	Individuals - File a 2024 income tax return (Form 1040 or Form 1040-SR) or file for an automatic six-month extension (Form 4868). (Taxpayers who live outside the United States and Puerto Rico or serve in the military outside these two locations are allowed an automatic two-month extension without requesting an extension.) Pay any tax due.

- 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 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 12** **Employers** - Report Social Security and Medicare taxes and income tax withholding for first quarter 2025 (Form 941) if all associated taxes due were deposited on time and in full.
- May 12** **Individuals** - Report April tip income of \$20 or more to employers (Form 4070).
- May 15** **Calendar-year small exempt organizations (with gross receipts normally of \$50,000 or less)** - File a 2024 e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.
- May 15** **Calendar-year exempt organizations** - File a 2024 information return (Form 990, Form 990-EZ or Form 990-PF) or file for an automatic six-month extension (Form 8868). Pay any tax due.
- May 15** **Employers** - Deposit nonpayroll withheld income tax for April if the monthly deposit rule applies.
- May 15** **Employers** - Deposit Social Security, Medicare and withheld income taxes for April if the monthly deposit rule applies.

June 2025

- June 10** **Individuals** - Report May tip income of \$20 or more to employers (Form 4070).
- June 16** **Employers** - Deposit nonpayroll withheld income tax for May if the monthly deposit rule applies.
- June 16** **Employers** - Deposit Social Security, Medicare and withheld income taxes for May if the monthly deposit rule applies.
- June 16** **Calendar-year corporations** - Pay the second installment of 2025 estimated income taxes, completing Form 1120-W for the corporation's records.
- 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.
- June 16** **Individuals** - File a 2024 individual income tax return (Form 1040 or Form 1040-SR) or file for a four-month extension (Form 4868) if you live outside the United States and Puerto Rico or you serve in the military outside those two locations. Pay any tax, interest and penalties due.

July 2025

- July 10** **Individuals** - Report June tip income of \$20 or more to employers (Form 4070).
- July 15** **Employers** - Deposit nonpayroll withheld income tax for June if the monthly deposit rule applies.
- July 15** **Employers** - Deposit Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.

July 31

Employers - File a 2024 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.

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.

August 2025

August 11

Individuals - Report July tip income of \$20 or more to employers (Form 4070).

August 11

Employers - Report Social Security and Medicare taxes and income tax withholding for second quarter 2025 (Form 941), if all associated taxes due were deposited on time and in full.

August 15

Employers - Deposit nonpayroll withheld income tax for July if the monthly deposit rule applies.

August 15

Employers - Deposit Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.

September 2025

September 10

Individuals - Report August tip income of \$20 or more to employers (Form 4070).

September 15

Employers - Deposit nonpayroll withheld income tax for August if the monthly deposit rule applies.

September 15

Employers - Deposit Social Security, Medicare and withheld income taxes for August if the monthly deposit rule applies.

September 15

Calendar-year partnerships - File a 2024 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1 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.

September 15

Calendar-year S corporations - File a 2024 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1 if an automatic six-month extension was filed. Pay any tax, interest and penalties due.

September 15

Calendar-year corporations - Pay the third installment of 2025 estimated income taxes, completing Form 1120-W for the corporation's records.

September 15

Individuals - Pay the third installment of 2025 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.

September 30

Calendar-year trusts and estates - File a 2024 income tax return (Form 1041) if an automatic five-and-a-half-month extension was filed. Pay any tax, interest and penalties due.

October 2025

October 10

Individuals - Report September tip income of \$20 or more to employers (Form 4070).

October 15

Employers - Deposit nonpayroll withheld income tax for September if the monthly deposit rule applies.

October 15	Employers - Deposit Social Security, Medicare and withheld income taxes for September if the monthly deposit rule applies.
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 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	Individuals - File a 2024 gift tax return (Form 709) and pay any tax, interest and penalties due if an automatic six-month extension was filed.
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	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	Calendar-year bankruptcy estates - File a 2024 income tax return (Form 1041) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
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 10	Individuals - Report October tip income of \$20 or more to employers (Form 4070).
November 10	Employers - Report Social Security and Medicare taxes and income tax withholding for third quarter 2025 (Form 941) if all of the associated taxes due were deposited on time and in full.
November 17	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.
November 17	Employers - Deposit nonpayroll withheld income tax for October if the monthly deposit rule applies.
November 17	Employers - Deposit Social Security, Medicare and withheld income taxes for October if the monthly deposit rule applies.

December 2025

December 10	Individuals - Report November tip income of \$20 or more to employers (Form 4070).
December 15	Employers - Deposit nonpayroll withheld income tax for November if the monthly deposit rule applies.
December 15	Employers - Deposit Social Security, Medicare and withheld income taxes for November if the monthly deposit rule applies.
December 15	Calendar-year corporations - Pay the fourth installment of 2025 estimated income taxes, completing Form 1120-W for the corporation's records.