

2025 General Tax Calendar

First Quarter

January

10th: Report \$20 or more in tips for December (Form 4070) then report to employer

February

10th: Report \$20 or more in tips for January (Form 4070)

March

3rd: Form 1040 or 1040 SR due for fisherman *unless estimated tax paid by 1/16

15th: 4th Estimated Tax Payment 2024 (Form 1040-ES) (Individual & Sole Proprietors)

18th: Exemption Form (Form W-4) due

10th: Report \$20 or more in tips for February (Form 4070)

29th: Can file Personal Income Tax Return for 2024 (1040 or 1040 SR)

31st: Forms 1099 Series Recipient's copy mail by date
Form 1099-NEC filing due date

~~28th: Can file Forms 1099~~

17th: File Partnership Return (Form 1065) or Extension (Form 7004)
File S-Corporation Return (Form 1120-S) or Extension (Form 7004)
File S-Corporation Election Form for 2025 (Form 2553)

1st: Electronic File Forms 1097, 1098, 1099, 3921, 3922, and W-2G Required min. distribution due if you turned 73 in 2024

Second Quarter

April

10th: \$20 or more in tips for March (Form 4070)

May

12th: Report \$20 or more in tips for April (form 4070)

June

10th: Report \$20 or more in tips for May (form 4070)

15th: File Personal Income tax return for 2024 (Form 1040 or 1040 SR) or Extension (Form 4868)
File Schedule H for Household Employees
Deadline to make IRA and HSA Contribution for 2024 tax year
File C-Corporation (Form 1120) or Extension (Form 7004)
1st Estimated Tax Payment for 2025 (Form 1040-ES) (Individual & Sole Proprietors)
1st Estimated Tax Payment for 2025 (EFTPS) (Corporation)

15th: File Exempt Organization (Form 990) or Extension

16th: U.S. citizen or resident aline living and working outside the U.S. File 1040 or 1040-SR or extend with Form 4868
2nd Estimated Tax Payment for 2025 (Form 1040-ES) (Individual & Sole Proprietors)
2nd Estimated Tax Payment for 2025 (EFTPS) (Corporation)

Third Quarter

July

10th: \$20 or more in tips for June (Form 4070)

August

11th: \$20 or more in tips for July (Form 4070)

September

10th: \$20 or more in tips for August (Form 4070)

15th: 3rd Estimated Tax Payment for 2025 (Form 1040-ES) (Individual & Sole Proprietors)
3rd Estimated Tax Payment for 2025 (EFTPS) (Corporation)
File Partnership Return (Form 1065) ** if extended
File S-Corporation Return (Form 1120-S) ** if extended

Fourth Quarter

October

10th: \$20 or more in tips for September (Form 4070)

November

10th: \$20 or more in tips for October (Form 4070)

December

10th: \$20 or more in tips for November (Form 4070)

15th: File Personal Income tax return for 2024 (Form 1040 or 1040-SR) ** if extended
File Corporation (Form 1120) **if extended

15th: File Exempt Organization (Form 990) **if extended

15th: 4th Estimated Tax Payment for 2025 (EFTPS) (Corporation)

31st: Required min. distributions have to be taken for individuals age 73 or older by the end of 2025

Contact us if you have any questions:
- About these dates
- Wanting to plan about next year
- Converting your business to the next level

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