

Publication 509

Tax Calendars

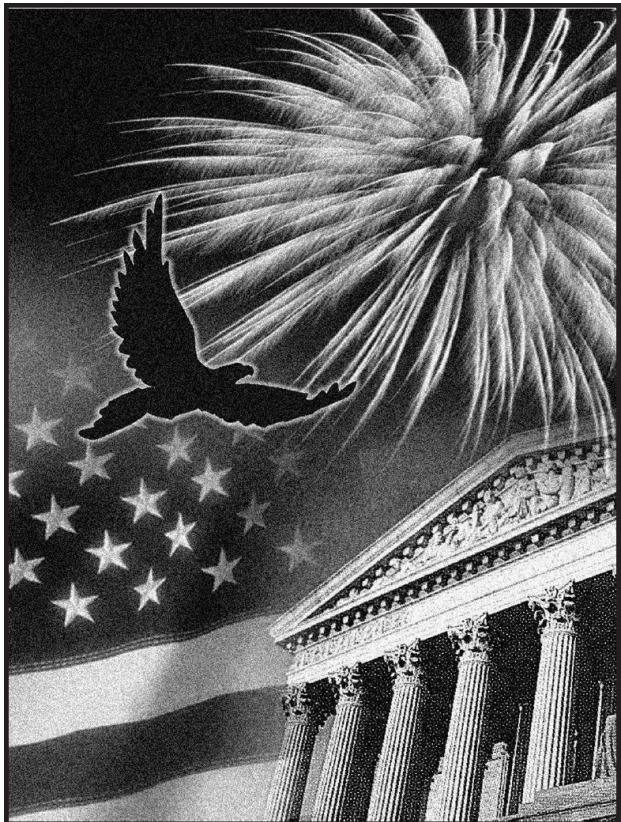
For use in preparing

2025 Returns

Volume 1 of 2



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Future Developments

For the latest information about developments related to Pub. 509, such as legislation enacted after it was published, go to [IRS.gov/Pub509](https://www.irs.gov/pub509).

Reminders

Form 1099-NEC. Form 1099-NEC, Nonemployee Compensation, is used to report nonemployee compensation.

Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors, is a tax return for senior citizens. Form 1040-SR is available to you if you were born before January 2, 1960. The form generally mirrors Form 1040.

Online IRS Tax Calendar. The IRS Tax Calendar for Businesses and Self-Employed is available online at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). This calendar is also available in Spanish and Chinese.

Photographs of missing children. The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

A tax calendar is a 12-month calendar divided into quarters. The calendar gives specific due dates for:

- Filing tax forms,
- Paying taxes, and
- Taking other actions required by federal tax law.

What does this publication contain? This publication contains the following.

1. A section on how to use the tax calendars.
2. Three tax calendars:
 - a. General Tax Calendar,
 - b. Employer's Tax Calendar, and
 - c. Excise Tax Calendar.
3. A table showing the semiweekly deposit due dates for payroll taxes for 2025.

Most of the due dates discussed in this publication are also included in the online IRS Tax Calendar for Businesses and Self-Employed, available at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). The online IRS Tax Calendar is also available in Spanish and Chinese.

Who should use this publication?

Primarily, employers need to use this publication. However, the General Tax Calendar, later, has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the Excise Tax Calendar, later.

What are the advantages of using a tax calendar? The following are advantages of using a tax calendar.

- You don't have to figure the due dates yourself.
- You can file or pay timely and avoid penalties.
- You don't have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You don't have to adjust the due dates for special banking rules if you use the Employer's Tax Calendar or Excise Tax Calendar, later.

Which calendar(s) should I use? To decide which calendar(s) to use, first look at the General Tax Calendar, later, and highlight the dates that apply to you. If you're an employer, also use the Employer's Tax Calendar, later. If you must pay excise taxes, use the Excise Tax Calendar, later. Depending on your situation, you may need to use more than one calendar.

What other publications and tax forms will I need? Table 1 lists other publications you may need. Each calendar lists the forms you may need.

See How To Get Tax Help at the end of this publication for information about getting publications and forms.

Table 1. **Useful Publications**

IF you're...	THEN you may need...
an employer	<ul style="list-style-type: none">• Pub. 15, Employer's Tax Guide.• Pub. 15-A, Employer's Supplemental Tax Guide.• Pub. 15-B, Employer's Tax Guide to Fringe Benefits.• Pub. 15-T, Federal Income Tax Withholding Methods.• Pub. 926, Household Employer's Tax Guide.
a farmer	<ul style="list-style-type: none">• Pub. 15, Employer's Tax Guide.• Pub. 225, Farmer's Tax Guide.
an individual	<ul style="list-style-type: none">• Pub. 505, Tax Withholding and Estimated Tax.

required to • Pub. 510, Excise Taxes.
pay excise
taxes

What isn't included in these calendars?

The calendars don't cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Pub. 15. The deposit rules for excise taxes are in Pub. 510 and in the Instructions for Form 720. In addition, the calendars don't cover filing forms and other requirements for:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations,
- Foreign partnerships, or
- Nonresident aliens.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications.

Don't send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/ Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed.

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](https://www.irs.gov/forms) to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to [IRS.gov/OrderForms](https://www.irs.gov/orderforms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

Background Information for Using the Tax Calendars

The following brief explanations may be helpful to you in using the tax calendars.

IRS e-services make taxes easier.

Businesses can enjoy the benefits of filing and paying their federal taxes electronically.

Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make taxes easier.

- You can *e-file* your Form 1040 or Form 1040-SR; certain business tax returns such as Forms 1120, 1120-S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Go to [IRS.gov/Efile](https://www.irs.gov/efile) for more information.
- You can pay taxes online or by phone using the Electronic Federal Tax Payment System (EFTPS). For detailed information about using this free service, see *Electronic deposit requirement*, later.

Use these electronic options to make filing and paying taxes easier. For more information on electronic payments, go to [IRS.gov/ Payments](https://www.irs.gov/payments).

Tax deposits. Some taxes can be paid with the return on which they are reported. However, in many cases, you have to deposit the tax before the due date for filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See Pub. 15 for the employment tax deposit rules. For the excise tax deposit rules, see Pub. 510 or the Instructions for Form 720.

Electronic deposit requirement. You must use electronic funds transfer (EFT) to make all federal tax deposits. Generally, an EFT is made using EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. EFTPS is a free service provided by the Department of the Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information or to enroll in EFTPS, go to [EFTPS.gov](https://www.eftps.gov) or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.



If you fail to timely, properly, and fully make your federal tax deposit, you may be subject to a failure-to-deposit penalty. For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.

Saturday, Sunday, or legal holiday.

Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it is performed no later than the next day that isn't a Saturday,

Sunday, or legal holiday. The term “legal holiday” means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustments for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed later.



An exception to this rule for certain excise taxes is noted later under the Excise Tax Calendar.

Legal holidays. Legal holidays occurring in 2025 are listed below.

- January 1—New Year's Day
- January 20—Birthday of Martin Luther King, Jr./Inauguration Day
- February 17—Washington's Birthday
- April 16—District of Columbia Emancipation Day
- May 26—Memorial Day

- June 19—Juneteenth National Independence Day
- July 4—Independence Day
- September 1—Labor Day
- October 13—Indigenous Peoples' Day (Columbus Day)
- November 11—Veterans Day
- November 27—Thanksgiving Day
- December 25—Christmas Day

Statewide legal holidays. In general, a statewide legal holiday delays a due date for filing a return only if the IRS office where you're required to file is located in that state. For individuals, a statewide legal holiday also delays a due date for filing a return for residents of that state. A statewide legal holiday doesn't delay a due date for making a federal tax deposit.

Penalties. Whenever possible, you should take action before the listed due date. If you're late, you may have to pay a penalty as well as interest on any overdue taxes.

Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not paying taxes, for intentionally filing a false return, or for not filing a required return.

Use of private delivery services. You can use certain private delivery services (PDSs) designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments.

Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses). Select the mailing address listed on the webpage that is in the same state as the address to which you would mail the return without a payment, as shown in the instructions for your tax return.

The PDS can tell you how to get written proof of the mailing date.



PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

General Tax Calendar

This tax calendar has the due dates for 2025 that most taxpayers will need. Employers and persons who pay excise taxes should also use the *Employer's Tax Calendar* and the *Excise Tax Calendar*, later.

Fiscal-year taxpayers. If you file your income tax return for a fiscal year rather than the calendar year, you must change some of the dates in this calendar. These changes are described under *Fiscal-Year Taxpayers* at the end of this calendar.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

January 10

Employees who work for tips. If you received \$20 or more in tips during December, report them to your employer. See Pub. 531, Reporting Tip Income, for more information on how to report tips to your employer.

January 15

Individuals. Make a payment of your estimated tax for 2024 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2024 estimated tax payments. However, you don't have to make this payment if you file your 2024 return (Form

1040 or Form 1040-SR) and pay all tax due by January 31, 2025.

Farmers and fishermen. Pay your estimated tax for 2024 using Form 1040-ES. You have until April 15 to file your 2024 income tax return (Form 1040 or Form 1040-SR). If you don't pay your estimated tax by January 15, you must file your 2024 return and pay all tax due by March 3, 2025, to avoid an estimated tax penalty.

January 31

Individuals who must make estimated tax payments. If you didn't pay your last installment of estimated tax by January 15, you may choose (but aren't required) to file your income tax return (Form 1040 or Form 1040-SR) for 2024 by January 31. Filing your return and paying all tax due by January 31 prevents any penalty for late payment of the last installment. If you can't file and pay your

tax by January 31, file and pay your tax by April 15.

All businesses. Give annual information statements to recipients of certain payments you made during 2024. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient.

Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who aren't considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.

- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the Instructions for Form 8300.

See the [*General Instructions for Certain Information Returns*](#) for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to

the IRS. Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; Form 1099-S, Proceeds From Real Estate Transactions; and certain reporting on Form 1099-MISC, Miscellaneous Information, are due to recipients by February 18.

Payers of nonemployee compensation.

File Form 1099-NEC for nonemployee compensation paid in 2024.

February 10

Employees who work for tips. If you received \$20 or more in tips during January, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

February 18

Individuals. If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a

new Form W-4 by this date to continue your exemption for another year.

All businesses. Give annual information statements to recipients of certain payments you made during 2024. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B.
- All payments reported on Form 1099-S.
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 10 of Form 1099-MISC.

February 28

All businesses. File information returns (for example, certain Forms 1099) for certain payments you made during 2024. These payments are described under *All businesses*

under January 31, earlier. However, Form 1099-NEC reporting nonemployee compensation must be filed by January 31. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the [General Instructions for Certain Information Returns](#) for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

If you file Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains January 31.

March 3

Farmers and fishermen. File your 2024 income tax return (Form 1040 or Form 1040-SR) and pay all tax due. However, you have until April 15 to file if you paid your 2024 estimated tax by January 15, 2025.

March 10

Employees who work for tips. If you received \$20 or more in tips during February, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

March 17

Partnerships. File a 2024 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065), and, if applicable, Schedule K-3 (Form 1065), Partner's Share of

Income, Deductions, Credits, etc.—
International, or substitute Schedule K-3
(Form 1065).

To request an automatic 6-month extension
of time to file the return, file Form 7004.
Then, file the return and provide each partner
with a copy of their final or amended (if
required) Schedule K-1 (Form 1065) and, if
applicable, Schedule K-3 (Form 1065) by
September 15.

S corporations. File a 2024 calendar year
income tax return (Form 1120-S) and pay
any tax due. Provide each shareholder with a
copy of their Schedule K-1 (Form 1120-S),
Shareholder's Share of Income, Deductions,
Credits, etc., or substitute Schedule K-1
(Form 1120-S), and, if applicable, Schedule
K-3 (Form 1120-S), Shareholder's Share of
Income, Deductions, Credits, etc.—
International, or substitute Schedule K-3
(Form 1120-S).

To request an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in tax. Then, file the return; pay any tax, interest, and penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) by September 15.

S corporation election. File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2025. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2026.

March 31

Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see *All businesses* under February 28, earlier.

The due date for giving the recipient these forms generally remains January 31.

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Pub. 1220.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 10

Employees who work for tips. If you received \$20 or more in tips during March, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

April 15

Individuals. File a 2024 Form 1040 or Form 1040-SR and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you

estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 or Form 1040-SR by October 15.

If you're not paying your 2025 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2025 estimated tax. Use Form 1040-ES. For more information, see Pub. 505.

Household employers. If you paid cash wages of \$2,700 or more in 2024 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2023 or 2024 to

household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

Corporations. File a 2024 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

Deposit the first installment of estimated income tax for 2025.

May 12

Employees who work for tips. If you received \$20 or more in tips during April, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

June 10

Employees who work for tips. If you received \$20 or more in tips during May, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

June 16

Individuals. If you're a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. Otherwise, see *Individuals* under April 15, earlier. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file and pay what you estimate you owe in tax to avoid penalties and interest. Then, file Form 1040 or Form 1040-SR by October 15.

However, if you're a participant in a combat zone, you may be able to further extend the filing deadline. See Pub. 3, Armed Forces' Tax Guide.

Individuals. Make a payment of your 2025 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2025. For more information, see Pub. 505.

Corporations. Deposit the second installment of estimated income tax for 2025.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 10

Employees who work for tips. If you received \$20 or more in tips during June, report them to your employer. See Pub. 531

for more information on how to report tips to your employer.

August 11

Employees who work for tips. If you received \$20 or more in tips during July, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

September 10

Employees who work for tips. If you received \$20 or more in tips during August, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

September 15

Individuals. Make a payment of your 2025 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment

date for estimated tax in 2025. For more information, see Pub. 505.

Partnerships. File a 2024 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see Partnerships under March 17, earlier. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065).

S corporations. File a 2024 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see S corporations under March 17, earlier. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and,

if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

Corporations. Deposit the third installment of estimated income tax for 2025.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 10

Employees who work for tips. If you received \$20 or more in tips during September, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

October 15

Individuals. If you have an automatic 6-month extension to file your income tax return for 2024, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.

Corporations. File a 2024 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see Corporations under April 15, earlier.

November 10

Employees who work for tips. If you received \$20 or more in tips during October, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

December 10

Employees who work for tips. If you received \$20 or more in tips during November, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

December 15

Corporations. Deposit the fourth installment of estimated income tax for 2025.

Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following general guidelines to make these changes.



The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins. Also, see Saturday, Sunday, or legal holiday, earlier.

Individuals

Form 1040 or Form 1040-SR. This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used

to request an automatic 6-month extension of time to file Form 1040 or Form 1040-SR.

Estimated tax payments (Form 1040-ES).

Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

Partnerships

Form 1065. This form is due on the 15th day of the 3rd month after the end of the partnership's tax year. Provide each partner with a copy of their Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065) by the 15th day of the 3rd month after the end of the partnership's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1065.

Corporations and S Corporations

Form 1120 (or Form 7004). This form is due on the 15th day of the 4th month after the end of the corporation's tax year.

However, a corporation with a fiscal tax year ending June 30 must file by the 15th day of the 3rd month after the end of its tax year. A corporation with a short tax year ending anytime in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month after the end of its tax year.

Form 7004 is used to request an automatic 6-month extension of time to file Form 1120. However, corporations with a fiscal tax year ending June 30, or a short tax year treated as if the short year ended June 30, will use Form 7004 to request an automatic 7-month extension of time to file Form 1120.

Form 1120-S (or Form 7004). This form is due on the 15th day of the 3rd month after the end of the corporation's tax year. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S) by the 15th day of the 3rd month after the end of the corporation's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1120-S.

Estimated tax payments. Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

Form 2553. This form is used to choose S corporation treatment. It is due no more than 2 months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

Employer's Tax Calendar

This tax calendar covers various due dates of interest to employers. Principally, it covers the following federal taxes.

- Income tax you withhold from your employees' wages or from nonpayroll amounts you pay out.
- Social security and Medicare taxes (FICA taxes) you withhold from your employees' wages and the social security and Medicare taxes you must pay as an employer.
- Federal unemployment (FUTA) tax you must pay as an employer.

The calendar lists due dates for filing returns and for making deposits of these three taxes throughout the year. Use this calendar with Pub. 15, which gives the deposit rules.

Forms you may need. The following is a list and description of the primary employment tax forms you may need.

1. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
2. Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees aren't farm workers or household employees.
3. Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due the last day of the first calendar month after the calendar year ends. Use it to report social

security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.

4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.
5. Form 945, Annual Return of Withheld Federal Income Tax. This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. A list of nonpayroll items is available in the Instructions for Form 945.

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year. The only exception is the date for filing Forms

5500, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See All employers under July 31, later. For more information on filing these forms, go to [IRS.gov/ Form5500](https://www.irs.gov/Form5500).

Extended due dates. If you timely deposit in full the tax you're required to report on Form 940, 941, 943, 944, or 945, you may file the return by the 10th day of the 2nd month that follows the end of the return period.



If you're subject to the semiweekly deposit rule, use Table 2 near the end of this publication for your deposit due dates. However, if you accumulate \$100,000 or more of taxes on any day during a deposit period, you must deposit the tax by the next

business day instead of the date shown in Table 2.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

During January

All employers. Give your employees their copies of Form W-2, Wage and Tax Statement, for 2024 by January 31, 2025. If the employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

January 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in December 2024.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in December 2024.

January 31

All employers. Give your employees their copies of Form W-2 for 2024. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2024.

Payers of nonemployee compensation.

File Form 1099-NEC for nonemployee compensation paid in 2024.

Payers of gambling winnings. If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

Nonpayroll taxes. File Form 945 to report income tax withheld for 2024 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2024. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until February 10 to file the return.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2024. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is \$2,500 or more for 2024 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2024. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Federal unemployment (FUTA) tax.

File Form 940 for 2024. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 2024 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2024. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2024. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2024. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Federal unemployment (FUTA) tax. File Form 940 for 2024. This due date applies only if you deposited the tax for the year timely, properly, and in full.

February 18

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in January.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in January.

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2024, but didn't give you Form W-4 (or Form W-4 (sp), its Spanish version) to continue the exemption this year.

February 28

Payers of gambling winnings. File Form 1096 along with Copy A of all the Forms W-2G you issued for 2024.

If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains January 31.

Health coverage reporting to IRS. If you're an Applicable Large Employer, file paper Forms 1094-C, Transmittal of

Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B with the IRS. If you're filing any of these forms with the IRS electronically, your due date for filing them will be extended to March 31. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

Large food and beverage establishment employers. File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit paper Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

March 3

Health coverage reporting to employees.

If you're an Applicable Large Employer, provide Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to full-time employees. For all other providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

March 17

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in February.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in February.

March 31

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2024. This due date applies only if you electronically file. Otherwise, see Payers of gambling winnings under February 28, earlier.

The due date for giving the recipient these forms remains January 31.

For information about filing Forms W-2G electronically, see Pub. 1220.

Electronic filing of Forms 8027. File Forms 8027 for 2024. This due date applies only if you electronically file. Otherwise, see Large food and beverage establishment employers under February 28, earlier.

Electronic filing of Forms 1094-C and 1095-C and Forms 1094-B and 1095-B.

If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. Otherwise, see *Health coverage reporting to IRS* under February 28, earlier.

Second Quarter

The second quarter is made up of April, May, and June.

April 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in March.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in March.

Household employers. If you paid cash wages of \$2,700 or more in 2024 to a household employee, you must file Schedule H

(Form 1040). If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2023 or 2024 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

April 30

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2025. Deposit or pay any undeposited tax under the accuracy of

deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until May 12 to file the return.

Federal unemployment (FUTA) tax.

Deposit the tax owed through March if more than \$500.

May 12

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2025. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

May 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in April.