January 15, 2025

- Individuals – Make final payment of your estimated tax for 2023 if you didn't pay your income tax for the year through withholding (or didn't pay enough tax that way) by using Form 1040-ES (Estimated Tax Payment Voucher).
- You may be able to avoid having to pay estimated taxes by increasing your tax withholding. Penalties may be assessed if you do not pay enough tax through withholding and estimated tax payments or if your payments are late.
- You may be able to avoid the "Underpayment of Estimated Tax by Individuals Penalty" by paying at least 90% of the tax shown on the return for the tax year, or by paying 100% of the tax shown for the prior year, whichever is less.

January 31, 2025

- Payers of Nonemployee Compensation – File Form 1099-NEC for nonemployee compensation paid in 2023.
- Businesses – Give annual information statements to recipients of certain payments you made during 2023. 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.
- All employers – Give your employees their copies of Form W-2 for 2023. 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 2023.

February 28, 2025

- Some miscellaneous payments (like attorney fees or rent) might require a 1099-MISC form. The February due date only applies if filing by paper. March 31, 2025, if filing electronically.

March 14, 2025

- S Corporation Election – File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2024. If Form 2553 is filed late, S corporation treatment will begin in the calendar year 2025.

March 17, 2025

- S Corporations – File a 2023 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. and, if applicable, 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.

- Partnerships – File a 2023 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. and if applicable, Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.—International.
- To request an automatic 6-month extension of time to file the return, file Form 7004.

March 31, 2025

- Electronic Filing of Forms – 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.**

April 15, 2025

- Individuals – Make the first installment payment of your estimated tax for 2023 if you didn't pay your income tax for the year through withholding (or didn't pay enough tax that way) by using Form 1040-ES (Estimated Tax Payment Voucher).
- You may be able to avoid having to pay estimated taxes by increasing your tax withholding. Penalties may be assessed if you do not pay enough tax through withholding and estimated tax payments or if your payments are late.
- You may be able to avoid the "Underpayment of Estimated Tax by Individuals Penalty" by paying at least 90% of the tax shown on the return for the tax year, or by paying 100% of the tax shown for the prior year, whichever is less.
- Individuals – File a 2023 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.
- Household Employers – If you paid cash wages of $2,600 or more in 2023 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 2022 or 2023 to household employees.
- Also, report any income tax you withheld for your household employees.
- For more information, see Pub. 926.

June 16, 2025

- Individuals – Make the second installment payment of your estimated tax for 2023 if you didn't pay your income tax for the year through withholding (or didn't pay enough tax that way) by using Form 1040-ES (Estimated Tax Payment Voucher).

- You may be able to avoid having to pay estimated taxes by increasing your tax withholding. Penalties may be assessed if you do not pay enough tax through withholding and estimated tax payments or if your payments are late.
- You may be able to avoid the "Underpayment of Estimated Tax by Individuals Penalty" by paying at least 90% of the tax shown on the return for the tax year, or by paying 100% of the tax shown for the prior year, whichever is less.
- 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.
- Pay what you estimate you owe in tax to avoid penalties and interest.

Note: If you're a participant in a combat zone, you may be able to further extend the filing deadline.

September 15, 2024

- S Corporations – File a 2023 calendar year income tax return **on extension** (Form 1120-S) and pay any tax, interest, and penalties due. Provide each shareholder with a copy of their final Schedule K-1 (Form 1120-S) and if applicable, Schedule K-3 (Form 1120-S).
- Partnerships – File a 2023 calendar year tax return **on extension** (Form 1065). Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) and if applicable, Schedule K-3 (Form 1065).
- Individuals – Make the third installment payment of your 2024 estimated tax if you're not paying your income tax for the year through withholding (or won't pay enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2024. For more information, see Pub. 505.

October 15, 2024

- Individuals – If you have an automatic 6-month extension to file your income tax return for 2023, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.