

# 2025 Small Business Tax Calendar

## JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

## MARCH

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## MAY

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

## JULY

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

## OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

## DECEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### January 15, 2025:

- Fourth quarter 2024 estimated tax payment due for individuals and corporations.

### January 31, 2025:

- Provide Form 1099-MISC and 1099-NEC to recipients and file them with the IRS.
- File Form 940 (FUTA tax return for 2024).
- File Form 944 (annual return for small employers).
- File Form 945 (annual return for nonpayroll withholding).

### February 10, 2025:

- Extended deadline for Forms 940, 941, 943, 944, and 945 if all taxes were deposited on time.

### February 17, 2025:

- Deadline for sending Form 1099-B to recipients.

### February 28, 2025:

- Paper filing deadline for Form 1099-MISC with the IRS.

### March 17, 2025:

- File Form 1120-S for S-corporations.
- File Form 1065 for partnerships and multi-member LLCs.
- Distribute Schedule K-1 forms to partners or shareholders.

### March 31, 2025:

- Electronic filing deadline for Form 1099-MISC with the IRS.

### April 15, 2025:

- File Form 1120 for C-corporations.
- File Schedule C (Form 1040) for sole proprietors.
- First quarter estimated tax payment due for individuals and corporations.

### May 1, 2025:

In light of the recent hurricanes, the IRS has extended certain tax filing and payment deadlines for affected individuals and businesses. For those impacted by Hurricanes Helene and Milton in Florida, the new deadline is May 1, 2025. This extension applies to:

- 2024 Individual and Business Tax Returns: Normally due in March or April 2025.
- 2023 Tax Returns with Valid Extensions: For individuals, C corporations, or tax-exempt organizations.
- Quarterly Estimated Tax Payments: Including those due on January 15, 2025, and April 15, 2025.
- Quarterly Payroll and Excise Tax Returns: Normally due on October 31, 2024, January 31, 2025, and April 30, 2025.

### June 16, 2025:

- Second quarter estimated tax payment due for individuals and corporations.

### September 15, 2025:

- Third quarter estimated tax payment due for individuals and corporations.
- Extended deadline for S-corporation and partnership tax returns if an extension was filed.

### October 15, 2025:

- Extended deadline for individual and C-corporation tax returns if an extension was filed.

### December 15, 2025:

- Fourth quarter estimated tax payment due for corporations only.



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