

# 2025 TAXCALENDAR

## January

- 15 Individuals: 4th quarter estimated tax payment due for 2024
- 31 Forms 1099 and Forms W-2 due to recipients and IRS
- 31 4th quarter payroll tax returns due

## February

- 28 LA City Business Tax Renewal deadline

## March

- 17 S Corporation/Partnership tax returns are due, unless extension is filed
- 17 S Corporation election due to elect to be treated as S Corporation beginning 2025

## April

- 1 Business property taxes due (Form 571-L)
- 15 Individual/Trust/Corporate tax returns are due, unless extension is filed
- 15 Individuals / Corporations – 1st estimated tax payment due for 2025
- 15 Foreign bank account report due, unless extension is filed
- 15 Last day to make a contribution to Traditional IRA, Roth IRA, and Health Savings Account for 2024 tax year
- 15 SEP-IRA and SOLO 401k contributions due or can be extended to October 15, if tax return extended
- 30 1st quarter payroll tax returns due

## May

- 15 Non-profit organizations tax returns due (calendar year-end)

## June

- 16 Individuals/Corporations: 2nd estimated tax payment due for 2025

## July

- 31 2nd quarter payroll tax returns due

## September

- 15 Due date for Corporate/ S Corporation/Partnership tax returns that were extended
- 15 Individual/Corporations: 3rd estimated tax payment due for 2025

## October

- 15 Due date for Individual/Trusts/Corporations that were extended
- 15 Due date for Foreign bank account report for 2024 that were extended
- 31 3rd quarter payroll tax returns due

## November

- 15 Non-profit organizations tax returns due (calendar year-end) that were extended

## December

- 15 Corporations: 4th estimated tax payment due for 2025

