

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

Tax Filing Deadlines

Tax Day 2025: State Tax Deadlines for Tax Year 2024

State	State Return Due Date	State Extension Due Date	State Return Due Date After Extension
Alabama	04/15/2025	04/15/2025	10/15/2025
Alaska	No AK state return due date	No AK state extension due date	No AK state return due date after extension
Arizona	04/15/2025	04/15/2025	10/15/2025
Arkansas	04/15/2025	04/15/2025	10/15/2025
California	04/15/2025	04/15/2025	10/15/2025
Colorado	04/15/2025	04/15/2025	10/15/2025
Connecticut	04/15/2025	04/15/2025	10/15/2025
Delaware	04/30/2025	04/30/2025	10/15/2025
District of Columbia	04/15/2025	04/15/2025	10/15/2025
Florida	No FL state return due date	No FL state extension due date	No FL state return due date after extension
Georgia	04/15/2025	04/15/2025	10/15/2025
Hawaii	04/21/2025	04/21/2025	10/21/2025
Idaho	04/15/2025	04/15/2025	10/15/2025
Illinois	04/15/2025	04/15/2025	10/15/2025
Indiana	04/15/2025	04/15/2025	10/15/2025

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

Iowa	04/30/2025	04/30/2025	10/15/2025
Kansas	04/15/2025	04/15/2025	10/15/2025
Kentucky	04/15/2025	04/15/2025	10/15/2025
Louisiana	05/15/2025	05/15/2025	10/15/2025 (for e-filing); 11/15/2025 (for mail in forms)
Maine	04/15/2025	04/15/2025	10/15/2025
Maryland	04/15/2025	04/15/2025	10/15/2025
Massachusetts	04/15/2025	04/15/2025	10/15/2025
Michigan	04/15/2025	04/15/2025	10/15/2025
Minnesota	04/15/2025	04/15/2025	10/15/2025
Mississippi	04/15/2025	04/15/2025	10/15/2025
Missouri	04/15/2025	04/15/2025	10/15/2025
Montana	04/15/2025	04/15/2025	10/15/2025
Nebraska	04/15/2025	04/15/2025	10/15/2025
Nevada	No NV state return due date	No NV state extension due date	No NV state return due date after extension
New Hampshire	No NH state return due date	No NH state extension due date	No NH state return due date after extension
New Jersey	04/15/2025	04/15/2025	10/15/2025
New Mexico	04/15/2025	04/15/2025	10/15/2025

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

New York	04/15/2025	04/15/2025	10/15/2025
North Carolina	04/15/2025	04/15/2025	10/15/2025
North Dakota	04/15/2025	04/15/2025	10/15/2025
Ohio	04/15/2025	04/15/2025	10/15/2025
Oklahoma	04/15/2025	04/15/2025	10/15/2025
Oregon	04/15/2025	04/15/2025	10/15/2025
Pennsylvania	04/15/2025	04/15/2025	10/15/2025
Rhode Island	04/15/2025	04/15/2025	10/15/2025
South Carolina	04/15/2025	04/15/2025	10/15/2025
South Dakota	No SD state return due date	No SD state extension due date	No SD state return due date after extension
Tennessee	No TN state return due date	No TN state extension due date	No TN state return due date after extension
Texas	No TX state return due date	No TX state extension due date	No TX state return due date after extension
Utah	04/15/2025	04/15/2025	10/15/2025
Vermont	04/15/2025	04/15/2025	10/15/2025
Virginia	05/01/2025	05/01/2025	10/15/2025 (for e-filing); 11/01/2025 (for mail in forms)
Washington	No WA state return due date	No WA state extension	No WA state return due date after extension

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

West Virginia	04/15/2025	04/15/2025	10/15/2025
Wisconsin	04/15/2025	04/15/2025	10/15/2025
Wyoming	No WY state return due date	No WY state extension	No WY state return due date after extension

2025 Important Deadlines *(Please Note Calendar Contains Important, But Not All, 2025 Deadlines)

1/15/2025	Individuals, Farmers & Fishermen Pay 4th Quarter Estimated Tax Payment
1/15/2025	Estates & Trusts 4th Estimated Tax Payment
1/15/2025 (and monthly thereafter on 15 th of Each Month)	Employers Make Monthly Payroll tax deposit on the 15th of each month
1/31/2025	Furnish W-2s to recipients (Additionally, payers of gambling winnings must supply winners their copies of Form W2G)
1/31/2025	Furnish 1099-MISC to recipients
1/31/2025	Furnish 1099-INT Interest to recipients
1/31/2025	Furnish 1099-DIV Dividends to recipients
1/31/2025	File 1099-MISC with IRS - *(applies only if reporting nonemployee compensation in Box 7 of form). If not using Box 7, then deadline to file 1099-MISC is 2/28/2025 (paper filing) or 3/31/2025 (electronic filing).
1/31/2025	Furnish 1098 Mortgage Interest information to payers
1/31/2025	4th Quarter Payroll Reports
1/31/2025	File Employers Annual Payroll Reports
1/31/2025	File Annual Payroll for Agricultural employees

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

1/31/2025	4th Quarter Federal Excise Tax Return & Payment Voucher
1/31/2025	File US Transmittal of US Information Returns
1/31/2025	File W-3, W-2's with Social Security Administration
2/28/2025 (paper) or 03/31/2025 (electronic)	Mortgage Interest file Form 1098s with IRS. *Deadline is 2/28/25 if filed on paper. Deadline is 03/31/2025 if filed electronically.
3/17/2025	Form 1120-S – US Tax Return for S Corporation due
3/17/2025	Form 1065 – US Tax Return of Partnership Income due
3/17/2025	Form 1042-S - Foreign Persons US Income subject to withholdings
4/15/2025	Form 1040 - Individual Personal Returns due
4/15/2025	Form 1041 – US Tax Return for Estates and Trusts due
4/15/2025	Form 1120 – US Corporation Income Tax Returns due
04/15/2025	Individuals, Farmers & Fishermen Pay 1st Quarter Estimated Tax Payment
4/15/2025	Estates and Trusts Pay 1 st Quarter Estimated Tax Payment
04/15/2025	Last Day to make a 2024 IRA Contribution Clients must fund their retirement account for 2024 by April 15, 2025. That's the deadline for a contribution to a traditional IRA, deductible or not, and a Roth IRA. However, if clients have a Keogh or SEP and get a filing extension to October 15, 2025, clients can wait until then to put 2024 money into those accounts.
4/30/2025	Form 941 – Employer's Quarterly Federal Tax Return
5/15/2025	File information returns (Form 990) for non-profit organizations for the year 2024, or request an extension (Form 8868). *(For entities with tax year ending December 31)
6/16/2025	Individuals, Farmers & Fishermen Pay 2nd Quarter Estimated Tax Payment

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

6/16/2025	Estates and Taxes Pay 2 nd Quarter Estimated Tax Payment
6/16/2025	Deadline for US citizens living abroad to file individual tax returns and to pay any tax due. An additional 4-month extension (Form 4868) can be requested. (An automatic extension can be requested by April 15th instead.)
7/31/2025	Employee Benefit Plans – Form 5550 – Annual Return/Report of Employee Benefit Plan *(For Plan Year Ending December 31)
7/31/2025	Form 941 – Employer’s Quarterly Federal Tax Return
8/15/2025	Form 990 – Tax exempt entity income tax extended due date *(For entities with tax year ending December 31) **(For initial automatic 3-month extension).
9/15/2025	Form 1065 - Extended US Return of Partnership Income Tax Return due date
9/15/2025	Form 1120-S – Extended US Tax Return for S Corporation due date
9/15/2025	Individuals, Farmers & Fishermen Pay 3 rd Quarter Estimated Tax Payment
9/15/2025	Estates and Trusts Pay 3 rd Quarter Estimated Tax Payment
9/30/2025	Form 1041 - Extended Estates and Trusts Income Tax Return due date
10/15/2025	Form 1040 - Extended Individual Tax Returns Due
10/15/2025	Form 1120 – Extended US Corporation Income Tax Return due date
10/15/2025	Last Chance to Recharacterize 2024 Roth IRA Conversion If a client converted a traditional IRA to a Roth during 2024 and paid tax on the conversion, October 15, 2025 is the deadline for recharacterizing (undoing) the conversion. Doing so could save money if the IRA has lost money since the time of the original conversion.
10/15/2025	Form 5500 – Employee Benefit Plans – Annual Return/Report of Employee Benefit Plan – Final Extended due date *(For Plan Year Ending December 31)

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

10/15/2025	File Foreign Bank Account Report (FinCEN Form 114) for the year 2024. This report is required if clients have over \$10,000 (in aggregate) held in foreign bank accounts and must be filed electronically. Technically, the FBAR is due to be filed on April 15; however, the FBAR has been put on “automatic extension,” and thus deadline has been extended to October without the taxpayer having to file an extension.
10/31/2025	Form 941 – Employer’s Quarterly Federal Tax Return
11/15/2025	Form 990 – Tax exempt entity income tax extended due date *(For entities with tax year ending December 31) **(And for discretionary second 3-month extension)
1/15/2026	Individuals, Farmers & Fishermen Pay 4 th Quarter Estimated Tax Payment
1/15/2026	Estates and Trusts Pay 4 th Quarter Estimated Tax Payment
Due Date Dependent	File Form 2290 – Heavy Highway Vehicles – For heavy highway vehicles first used during a month in 2025 – Form 2290 should be filed by the last day of the month in the month following the initial month that the heavy vehicle was used. A new tax period begins on July 1, 2025 for vehicles already in use as of July 1, 2025, so it is highly recommended that users read instructions for Form 2290 carefully.

Calendaring System

Missing deadlines is one of the top ten causes of professional liability claims for CPA firms. To help reduce such claims, it is recommended that a firm have at least two calendaring systems: a primary system and a backup system.

Client Deadlines and Communication with Clients Regarding Deadlines

When a deadline involves necessary action by a client, the client must be informed far in advance of the deadline what specific client action must be taken, and the client must be reminded of the deadline on multiple occasions.

Internal deadlines for receiving client information that is necessary for completion and processing of returns must be adhered to strictly. Engagement letters and follow-up client letters should specify both internal deadlines and IRS filing deadlines. Where an extension of time will be needed, the application, together with a dated cover letter, should be sent to the client with an

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

explanation of the reason for filing for an extension, the IRS deadline date to apply for an extension, and a statement that underpayment and/or late payment penalties and interest may apply. The client letter should also clearly state that the signing and mailing of the application for extension to the IRS on a timely basis is the client's responsibility.

Common Areas of Deadline Problems

Estate Tax Return

- Filing penalties: the primary reason for missed filing deadlines for estate tax returns is due to the irregular filing due date, which is based on the date of death of the decedent. Pursuant to Section 6651(a)(1) of the Code, late filing penalties can equal five percent (5%) of the tax due for late filings less than one month due, and will continue to accrue an additional five percent (5%) each month thereafter, not to exceed an aggregate amount of twenty-five percent (25%) of the tax due. Considering that the threshold value for a taxable estate (for a single individual) is in excess of \$13,000,000.00, the penalties for the late filing of an estate tax return can be substantial.
- Source of problems: deadline problems relating to estate tax returns are usually caused by either a lack of deadline calendaring system or failure to heed the deadline system already in place.
- Recommendations:
 - Designate a single person in the firm to assume responsibility for the deadline tracking of filing estate tax returns. This eliminates the need of individual deadline tracking by every tax manager.
 - Implement a deadline tracking system for the filing of estate tax returns. Available options include simple systems, such as a paper calendar system dedicated exclusively to deadlines for estate tax returns, or appointment scheduling or tax calendar software. (As long as a calendar is conspicuously posted in an area of the office that is frequently viewed, it will likely be effective.) **Another option is utilizing an electronic calendaring system where reminders can be scheduled in advance of approaching deadlines. Reminders and entries can be made for each individual return or filing to be prepared.**
 - To ensure the firm meets approaching deadlines, the deadline tracking system must be continually reviewed.
- Form 4768 required: Late payment penalties can also be incurred by the failure to complete a Form 4768 (Part III), which is required when requesting an estate tax payment extension. The *payment extension*, unlike the filing extension, is not automatic and requires reasonable cause. A Form 4768 should be completed well before the estate tax deadline in the event that the IRS denies the request for extension.
- Summary of 2025 Estate Tax Filing Deadlines
 - **9 months from date of death** - Due date for 2025 Form 706 or Form 4768

TAX FILING DEADLINES / CALENDARING SYSTEM RECOMMENDATIONS

- **15 months from date of death** - Due date for 2025 Form 706 for estates that timely filed Form 4768 (the anticipated amount of time before the IRS will review a Form 706 is generally 6 months from the date the Form 706 is filed)

Forms 5471 and 5472

- Pursuant to Section 6038(b)(1) of the Code and Regulation Section 1.6038A-3, a failure to file a Form 5471 (client owns foreign corporation stock, or is a foreign corporation's officer or director) or 5472 (client is a foreign corporation) leads to a \$10,000 penalty which is most often incurred due to the unawareness of the filing requirements by an accountant. To determine whether either a Form 5471 or 5472 is applicable, the requisite information should be requested from a client by the firm (such as in the client questionnaire).