

Abstract: This calendar notes important tax deadlines for the second quarter of 2025.

Tax Calendar

April 15 – Individuals must file (or extend) their 2024 personal returns and pay any tax due.

- Individuals, trusts and calendar-year corporations must pay first-quarter estimated taxes.
- Individuals must file a 2024 gift tax return or file for an extension and pay any gift tax due.
- Calendar-year trusts and estates must file 2024 returns or file for an extension.
- Calendar-year corporations must file a 2024 income tax return or file for an extension and pay any tax due.
- Individuals must file FinCEN Form 114 (“Report of Foreign Bank and Financial Accounts”) if required, but an automatic extension to October 15 applies.
- Individuals must make contributions to IRAs for 2024. SEP and profit-sharing plan contributions are also due if the return isn’t extended.

April 30 – Employers must file Form 941 for the first quarter (May 12 if all taxes are deposited in full and on time). Also, employers must deposit FUTA taxes owed through March if the liability is more than \$500.

May 15 – Calendar-year exempt organizations must file (or extend) their 2024 Forms 990, 990-EZ or 990-PF returns.

June 16 – Second-quarter 2025 estimated tax payments are due for individuals, calendar-year corporations, estates and trusts.