

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

Tax Calendar

July 10

Employees must report June tip income of \$20 or more to employers (Form 4070).

July 31

- **Employers** must file the second quarter Form 941, *Employer's Quarterly Federal Tax Return*. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited all tax for the quarter in full and on time, you have until August 11 to file the return. Also, employers must deposit FUTA taxes owed through June if the liability is more than \$500.
- **Employers that provide a retirement plan** generally must file a 2025 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.

August 11

Employees must report July tip income of \$20 or more to employers (Form 4070).

September 10

Employees must report August tip income of \$20 or more to employers (Form 4070).

September 15

- **Individuals** must pay the third installment of 2025 estimated income taxes.
- **Calendar-year corporations** must pay the third installment of 2025 estimated income taxes.
- **Calendar-year S corporations on extension** must file a 2024 income tax return (Form 1120-S) and pay any tax, interest and penalties due and, if applicable, make contributions for 2024 to certain employer-sponsored retirement plans.
- **Calendar-year partnerships on extension** must file a 2024 income tax return (Form 1065 or Form 1065-B).

September 30

Calendar-year trusts and estates on extension must file a 2024 income tax return (Form 1041).