

## Tax Calendar

**January 15** – Individuals must pay their final 2025 estimated tax payment.

**February 2** – Employers generally must file:

- 2025 Forms W-2, “Wage and Tax Statement,” with the Social Security Administration and provide copies to their employees.
- 2025 Forms 1099-NEC, “Nonemployee Compensation,” and related Form 1096, “Annual Summary and Transmittal of U.S. Information Returns,” and provide copies to the nonemployees.
- 2025 Form 940, “Employer’s Annual Federal Unemployment (FUTA) Tax Return.” If an employer’s undeposited tax is \$500 or less, he or she can either pay it with the return or deposit it. If it’s more than \$500, he or she must deposit it.
- Form 941, “Employer’s Quarterly Federal Tax Return,” to report Medicare, Social Security and income taxes withheld in the fourth quarter of 2025.\*
- 2025 Form 943, “Employer’s Annual Federal Tax Return for Agricultural Employees” to report Social Security, Medicare and withheld income taxes.\*
- 2025 Form 945, “Annual Return of Withheld Federal Income Tax,” to report income tax withheld on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, etc.\*

**March 2** – Employers must file 2025 Form 1099-MISC, “Miscellaneous Income,” reporting certain payments to certain persons, along with the related Form 1096, “Annual Summary and Transmittal of U.S. Information Returns,” and provide copies to payment recipients.

**March 16** – Calendar-year partnerships and S corporations must file or extend 2025 tax returns. If the return isn’t extended, this is also the last day for those types of entities to make 2025 contributions to pension and profit-sharing plans.

\* If an employer’s tax liability is less than \$2,500, he or she can pay it in full with a timely filed return.