## 2025 · IMPORTANT DATES



IMPORTANT DATES FOR INDIVIDUALS		
January 1	Start of the tax year (calendar) and Q1     Start of General Enrollment Period for Medicare Part A and Part B     Start of Open Enrollment Period for Medicare Advantage	
January 15	Q4 estimated payment deadline for prior year	
January 31	Income tax return (Form 1040) filing and payment deadline to avoid late penalty for Q4 estimate, if it was not timely paid	
February 15	Form W-4 filing deadline for taxpayers who claimed an exemption from income tax withholding for the prior year to continue their exemption in the current year	
March 31	End of General Enrollment Period (for Parts A & B) and Open Enrollment Period (for Advantage)	
April 1	Required Beginning Date for RMDs     Start of Q2	
April 15	<ul> <li>Income tax return (Form 1040) filing and payment deadline</li> <li>Gift tax return (Form 709) filing and payment deadline</li> <li>Request for automatic six-month extension (Form 4868) filing deadline to extend filing Form 1040 and 709</li> <li>Q1 estimated payment deadline</li> <li>Deadline to contribute to an IRA or HSA for prior tax year</li> </ul>	
June 15	Q2 estimated payment deadline	
June 30	Deadline to file FAFSA for prior academic year	
July 1	• Start of Q3	
September 15	• Q3 estimated payment deadline	
September 30	Determination date for identifying designated beneficiaries of retirement accounts (continue on next column)	

IMPORTANT DATES FOR INDIVIDUALS (CONTINUED)		
October 1	• Start of Q4	
October 15	<ul> <li>Extended income tax return (Form 1040) and gift tax return (Form 709) filing deadline</li> <li>Start of Open Enrollment Period for existing Medicare enrollees</li> </ul>	
November 1	Start of Open Enrollment Period for Health Insurance     Marketplace	
December 1	Expected first day to file FAFSA for upcoming academic year	
December 7	End of Annual Enrollment Period for existing Medicare enrollees	
December 15	Health insurance marketplace deadline in order for coverage to begin on January 1st of the following year	
December 31	<ul> <li>Deadline for satisfying RMDs for current year</li> <li>Deadline for dividing retirement accounts with multiple beneficiaries in order to use separate accounting</li> <li>Deadline for completing gifts for tax year</li> <li>End of tax year (calendar)</li> </ul>	

IMPORTANT DATES FOR BUSINESS TAXPAYERS		
January 1	Start of the tax year (calendar) and Q1	
January 15	Q4 estimated payment deadline for prior year for sole proprietorships and single-member LLCs	
January 31	Various Forms 1099 and 1098 issuance deadline     Form W-2 issuance deadline	
February 28	Various Forms 1099 and other information returns paper filing deadline (continue on next page)	

## 2025 · IMPORTANT DATES



IMPORTANT DATES FOR BUSINESS TAXPAYERS (CONTINUED)		
March 15	<ul> <li>Income tax return (Form 1120S) filing and payment deadline for calendar year S-corporations</li> <li>Income tax return (Form 1065 or 1065-B) filing and payment deadline for calendar year multi-member partnerships and multi-member LLCs (default)</li> <li>K-1 issuance deadline</li> <li>Request for automatic six-month extension (Form 7004) filing deadline to extend filing Form 1120S, 1065, and 1065-B</li> <li>S-corporation election (Form 2553) filing deadline to be treated as an S-corporation in the current year</li> </ul>	
March 31	Various Forms 1099 and other information returns e-file deadline	
April 1	• Start of Q2	
April 15	<ul> <li>Income tax return (Form 1040) filing and payment deadline for sole proprietorships and single-member LLCs</li> <li>Request for automatic six-month extension (Form 4868) filing deadline to extend filing Form 1040</li> <li>Income tax return (Form 1120) filing and payment deadline for calendar year C-Corporations and multi-member LLCs that elect to be classified as a corporation</li> <li>Request for automatic six-month extension (Form 7004) filing deadline to extend filing Form 1120</li> <li>Q1 estimated payment deadline for sole proprietorships, single-member LLCs, C-corporations, and multi-member LLCs that elect to be treated as a corporation</li> </ul>	
June 15	Q2 estimated payment deadline for sole proprietorships, single-member LLCs, C-corporations, and multi-member LLCs that elect to be treated as a corporation	
July 1	Start of Q3 (continue on next column)	

IMPORTANT DATES FOR BUSINESS TAXPAYERS (CONTINUED)		
September 15	<ul> <li>Q3 estimated payment deadline for sole proprietorships, single-member LLCs, C-corporations, and multi-member LLCs that elect to be treated as a corporation</li> <li>Extended income tax return (Form 1120S) filing deadline for calendar year S-corporations</li> <li>Extended income tax return (Form 1065 or 1065-B) filing deadline for calendar year multi-member partnerships and multi-member LLCs (default)</li> </ul>	
October 1	• Start of Q4	
October 15	<ul> <li>Extended income tax return (Form 1040) filing deadline for sole proprietorships and single-member LLCs</li> <li>Extended income tax return (Form 1120) filing deadline for calendar year C-Corporations and multi-member LLCs that elect to be classified as a corporation</li> </ul>	
December 15	Q4 estimated payment deadline for C-corporations and multi-member LLCs that elect to be treated as a corporation	
December 31	• End of tax year (calendar)	

Subject to exceptions due to individual circumstances, entity elections, and delays when deadlines fall on weekends or legal holidays.

## Winged Wealth Management and Financial Planning LLC



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Brian O'Neill, CFP®, EA, MQFP®

4203 Cougar Cir Niceville FL 32578 brian.oneill@wingedwealth.com | (850) 739-0331 | www.wingedwealth.com