

# 2025 · IMPORTANT DATES

IMPORTANT DATES FOR INDIVIDUALS	
<b>January 1</b>	<ul style="list-style-type: none"> <li>• Start of the tax year (calendar) and Q1</li> <li>• Start of General Enrollment Period for Medicare Part A and Part B</li> <li>• Start of Open Enrollment Period for Medicare Advantage</li> </ul>
<b>January 15</b>	<ul style="list-style-type: none"> <li>• Q4 estimated payment deadline for prior year</li> </ul>
<b>January 31</b>	<ul style="list-style-type: none"> <li>• Income tax return (Form 1040) filing and payment deadline to avoid late penalty for Q4 estimate, if it was not timely paid</li> </ul>
<b>February 15</b>	<ul style="list-style-type: none"> <li>• 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</li> </ul>
<b>March 31</b>	<ul style="list-style-type: none"> <li>• End of General Enrollment Period (for Parts A &amp; B) and Open Enrollment Period (for Advantage)</li> </ul>
<b>April 1</b>	<ul style="list-style-type: none"> <li>• Required Beginning Date for RMDs</li> <li>• Start of Q2</li> </ul>
<b>April 15</b>	<ul style="list-style-type: none"> <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>
<b>June 15</b>	<ul style="list-style-type: none"> <li>• Q2 estimated payment deadline</li> </ul>
<b>June 30</b>	<ul style="list-style-type: none"> <li>• Deadline to file FAFSA for prior academic year</li> </ul>
<b>July 1</b>	<ul style="list-style-type: none"> <li>• Start of Q3</li> </ul>
<b>September 15</b>	<ul style="list-style-type: none"> <li>• Q3 estimated payment deadline</li> </ul>
<b>September 30</b>	<ul style="list-style-type: none"> <li>• Determination date for identifying designated beneficiaries of retirement accounts (continue on next column)</li> </ul>

IMPORTANT DATES FOR INDIVIDUALS (CONTINUED)	
<b>October 1</b>	<ul style="list-style-type: none"> <li>• Start of Q4</li> </ul>
<b>October 15</b>	<ul style="list-style-type: none"> <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>
<b>November 1</b>	<ul style="list-style-type: none"> <li>• Start of Open Enrollment Period for Health Insurance Marketplace</li> </ul>
<b>December 1</b>	<ul style="list-style-type: none"> <li>• Expected first day to file FAFSA for upcoming academic year</li> </ul>
<b>December 7</b>	<ul style="list-style-type: none"> <li>• End of Annual Enrollment Period for existing Medicare enrollees</li> </ul>
<b>December 15</b>	<ul style="list-style-type: none"> <li>• Health insurance marketplace deadline in order for coverage to begin on January 1st of the following year</li> </ul>
<b>December 31</b>	<ul style="list-style-type: none"> <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	
<b>January 1</b>	<ul style="list-style-type: none"> <li>• Start of the tax year (calendar) and Q1</li> </ul>
<b>January 15</b>	<ul style="list-style-type: none"> <li>• Q4 estimated payment deadline for prior year for sole proprietorships and single-member LLCs</li> </ul>
<b>January 31</b>	<ul style="list-style-type: none"> <li>• Various Forms 1099 and 1098 issuance deadline</li> <li>• Form W-2 issuance deadline</li> </ul>
<b>February 28</b>	<ul style="list-style-type: none"> <li>• Various Forms 1099 and other information returns paper filing deadline (continue on next page)</li> </ul>

IMPORTANT DATES FOR BUSINESS TAXPAYERS (CONTINUED)	
<b>March 15</b>	<ul style="list-style-type: none"> <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>
<b>March 31</b>	<ul style="list-style-type: none"> <li>Various Forms 1099 and other information returns e-file deadline</li> </ul>
<b>April 1</b>	<ul style="list-style-type: none"> <li>Start of Q2</li> </ul>
<b>April 15</b>	<ul style="list-style-type: none"> <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>
<b>June 15</b>	<ul style="list-style-type: none"> <li>Q2 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>
<b>July 1</b>	<ul style="list-style-type: none"> <li>Start of Q3 (continue on next column)</li> </ul>

IMPORTANT DATES FOR BUSINESS TAXPAYERS (CONTINUED)	
<b>September 15</b>	<ul style="list-style-type: none"> <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>
<b>October 1</b>	<ul style="list-style-type: none"> <li>Start of Q4</li> </ul>
<b>October 15</b>	<ul style="list-style-type: none"> <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>
<b>December 15</b>	<ul style="list-style-type: none"> <li>Q4 estimated payment deadline for C-corporations and multi-member LLCs that elect to be treated as a corporation</li> </ul>
<b>December 31</b>	<ul style="list-style-type: none"> <li>End of tax year (calendar)</li> </ul>
<b>Subject to exceptions due to individual circumstances, entity elections, and delays when deadlines fall on weekends or legal holidays.</b>	

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**Julia Peloso-Barnes, CFP, CEO/Sr. Wealth Manager**

Prism Planning and Solutions Group, LLC 777 Westchester Ave, Suite 101 White Plains, NY 10604  
Julia@PPSgrp.com | +1 (914) 831-3050 | www.PPSgrp.com