

March 2025

Key compliance dates

Monday, March 3

Farmers and fishermen: File your 2024 income tax return (Form 1040 or Form 1040-SR) and pay any tax due. However, you have until April 15 to file if you paid your 2024 estimated tax by January 18, 2025.

Wednesday, March 5

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 26–28.

Friday, March 7

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 1–4.

Monday, March 10

Tipped employees who received \$20 or more in tips during February report them to the employer on Form 4070.

Wednesday, March 12

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 5–7.

Friday, March 14

Semiweekly depositors deposit FICA and withheld income tax for March 8–11.

Monday, March 17

Calendar-year S corporations file 2024 income tax return on Form 1120-S; alternatively, file for an automatic 6-month extension (Form 7004).

Calendar-year partnerships file 2024 information return (Form 1065); alternatively, file for an automatic 6-month extension (Form 7004).

Monthly depositors deposit FICA and withheld income tax for February.

Wednesday, March 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 12–14.

Partnerships: File a 2024 calendar-year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065).

To request an automatic 6-month extension of time to file the return, file Form 7004. Then, file the return and provide each partner with a copy of their final or amended (if required) Schedule K-1 (Form 1065) and, if applicable,

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Schedule K-3 (Form 1065) by September 15.

S corporations: File a 2024 calendar-year income tax return (Form 1120-S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

Friday, March 21

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 15–18.

Wednesday, March 26

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 19–21.

Friday, March 28

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 22–25.

To-do list

- ☐ File extensions for individuals who have not met deadline for return preparation.
- ☐ Remind individual clients of April 15 estimated tax payment.
- ☐ File extensions for S corporations or partnerships that will not meet the March 15 filing deadline.