

April 2025

Key compliance dates

Wednesday, April 2

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 26-28.

Friday, April 4

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 29-April 1.

Wednesday, April 9

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 2-4.

Thursday, April 10

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

Friday, April 11

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 5-8.

Tuesday, April 15

Individuals: File 2024 returns (Form 1040 or Form 1040-SR) and pay any tax due; alternatively, file for an automatic 6-month extension (Form 4868) and pay what you estimate you owe in tax to avoid penalties and interest.

Calendar-year C corporations file 2024 returns on Form 1120; alternatively, file for an automatic 6-month extension (Form 7004).

Corporations: File a 2024 calendar-year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes. Deposit the first installment of estimated income tax for 2025.

Individuals and calendar-year corporations pay first installment of 2025 estimated tax.

Monthly depositors deposit FICA and withheld income tax for March.

If you're not paying your 2025 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2025 estimated tax. Use Form 1040-ES.

Social Security, Medicare, and withheld income tax: If the monthly deposit rule applies, deposit the tax for payments made in March.

Household employers: If you paid cash wages of \$2,300 or more in 2024 to a household employee, you must file Schedule H (Form 1040).

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6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				

Wednesday, April 16

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 9-11.

Friday, April 18

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 12-15.

Wednesday, April 23

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 16-18.

Friday, April 25

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 19-22.

Wednesday, April 30

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 23-25.

To-do list

- ☐ File extensions for individual clients who will not meet the April 15 filing deadline.
- ☐ Conduct reviews of clients' prior year returns to determine need for amended returns.
- ☐ File extensions for corporate clients that will not meet the April 15 filing deadline.