

2024 TAX SEASON DEADLINES AND DUE DATES

BUSINESSES (for calendar year businesses)

Avant Due Date: information for preparing your Forms 1099 must be submitted to our office by:	January 22, 2025
Certain Forms 1099 (1099-NEC, 1099-MISC, 1099-K) filings & W-2 forms due to recipients.	January 31, 2025
Avant Due Date - Submit all accounting records and documents necessary to complete your tax returns by:	February 15, 2025
Note: unless a Schedule K-1 is still pending, we cannot file your return by the extension deadline if records are incomplete or received after this date.	June 1, 2025
TAX DAY: Partnerships & S Corporation tax return or extension filings due.	March 17, 2025*
TAX DAY: tax-exempt nonprofit organization (Form 990) tax return or extension filings due.	May 15, 2025*
Last day to make a profit-sharing contribution or set up and fund a SEP IRA or Solo 401k for 2024, if an extension was filed.	September 15, 2025*
Extension Deadline: partnership & S Corporation tax returns.	September 15, 2025*
Extension Deadline: trusts and estates.	September 30, 2025
Extension Deadline: tax-exempt nonprofit organizations.	November 15, 2025

Certain States' Tax Due Dates for Businesses

Colorado 2024 Business and Pass-through Entity Quarter 4 Estimated Payment	January 15, 2025
New Jersey 2024 Quarter 4 Pass-through Entity (PTE) & BAIT Estimated Payment	January 15, 2025
California S Corporations 2024 Estimated Tax Payments (FTB Form 100S):	March 17, 2025*
	June 15, 2025*
	December 15, 2025
Due Dates for California LLCs:	
California \$800 LLC tax for 2024 (FTB Form 3522)	April 15, 2025*
California 2024 Estimated Fee for LLCs based on gross receipts (FTB Form 3536)	June 15, 2025*
California Pass-through Entity (PTE) elective tax payments	March 17, 2025*
	June 15, 2025*

INDIVIDUALS

4th Quarter 2024 estimated tax payment for individuals.	January 15, 2025*
Deadline for landlords & sole proprietors: Forms 1099 (1099-NEC, 1099-MISC, 1099-K) due to recipients.	January 31, 2025
Avant Due Date - Submit all information necessary to complete your tax returns to our office by:	March 1, 2025
Note: unless a Schedule K-1 is still pending, we cannot file your return by the extension deadline if records are incomplete or received after this date.	June 1, 2025
TAX DAY: individuals, gift tax, trusts & estates, and C Corps tax return, FBAR FinCEN Report 114, or extension filings due.	April 15, 2025*
Due date to pay 2024 taxes to avoid underpayment penalties and interest	April 15, 2025*
<i>Tax is due even if you file an extension. An extension only grants extra time to file the tax return. An extension is not extra time to pay; a balance due will incur late payment penalties & interest.</i>	
Last day to make 2024 IRA and HSA contributions.	April 15, 2025*
	April 15, 2025*
	June 16, 2025*
	Sept. 15, 2025*
	January 15, 2026
Extension Deadline: individuals, gift tax return, Foreign Financial Reporting, C Corps.	October 15, 2025
Last day for self-employed individuals to set up and fund a SEP IRA or Solo 401k for 2024, if an extension was filed.	October 15, 2025

*[Extended to October 15, 2025 for Taxpayers affected by the California Wildfires. Click here for link to IRS IR-2025-10](#)