



# U.S. Individual Tax Calendar 2025



## Due April 15

- 1040 Individual | **IRS** | Ext Oct 15
- 1041 Estates & Trusts | **IRS** | Ext Sept 30
- 540 Full Year Residents | **CA** | Ext Oct 15
- 709 Gift + Generation Skipping Transfer Return | **IRS** | Ext Oct 15
- FinCen Form 114 Foreign Bank Account Reporting (FBAR) | **IRS** | Ext Oct 15
- Retirement Contributions For Self Employed Individuals | Ext Oct 15
- IRA Contributions For Previous Year



## 2025 Due Dates for Estimated Tax Payments

1040-ES **IRS** | 1041-ES Trusts & Estates **IRS** | 540-ES **CA**

2025

APRIL  
15

Q1

2025

JUNE  
15

Q2

2025

SEPT  
15

Q3

2026

JAN  
15

Q4



## 2025 Due Dates for Property Taxes

File With | **County**

Feb. 1

2<sup>nd</sup> Half Due

Nov 1

1<sup>st</sup> Half Due



## Farmers + Fishermen

File With | **IRS**

March  
1

If any date lands on a weekend or holiday, the filing deadline is moved to the following business day.  
 The estate tax return, typically Form 706, United States Estate Tax Return, is generally due nine months after the decedent's death.  
 Extensions | An automatic 6-month extension to file Form 706 can be requested using Form 4768 before the original due date.  
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