

We offer free newsletters for business owners and individuals. If you'd either or both emailed to you, please [join our mailing list](#) on the right sidebar.

Tax and Business Alerts

2025

[Jan](#) | [Feb](#) | [Mar](#) | [Apr](#) | [May](#) | Jun | Jul | Aug | Sep | Oct | Nov | Dec

Archive

Each date shown below is the last day for filing the return or paying the tax indicated.

For income tax returns, the due dates apply to calendar-year taxpayers only. Employment tax due dates are determined on a calendar-year basis for all taxpayers.

Suppose any statutory due date falls on a Saturday, Sunday, or legal holiday. In that case, the due date is the next succeeding day, not a Saturday, Sunday, or legal holiday (national, District of Columbia, or statewide in the state where the return is to be filed).

|     |     |     |     |     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|

Tax Calendar

Each date shown below is the last day for filing the return or making the payment of tax [indicated by the IRS](#).

|            |   |
|------------|---|
| Jan.<br>10 | <ul style="list-style-type: none"><li>• <b>Individuals</b> - Report December 2024 tip income of \$20 or more to employers (Form 4070).</li></ul>  |
| Jan.<br>15 | <ul style="list-style-type: none"><li>• <b>Employers</b> - Deposit nonpayroll withheld income tax for December 2024 if the monthly deposit rule applies.</li><li>• <b>Individuals</b> - Pay the fourth installment of 2024 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.</li><li>• <b>Employers</b> - File 2024 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration. File a 2024 return for federal unemployment taxes (Form 940) and pay any tax due if all of the associated taxes due weren't deposited on time and in full. Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2024 (Form 941) if all of the associated taxes due weren't deposited on time and in full. Provide 2024 Form W-2 to employees.</li></ul> |
| Jan.<br>31 | <ul style="list-style-type: none"><li>• <b>Businesses</b> - Provide Form 1098, Form 1099-MISC (except for those that have a February 18 deadline), Form 1099-NEC and Form W-2G to recipients.</li><li>• <b>Individuals</b> - File a 2024 income tax return (Form 1040 or Form 1040-SR) and pay tax due in order to avoid penalties for underpaying the January 15 installment of estimated taxes.</li></ul>   |

[<Back to Top>](#)

## FEBRUARY

|            |   |
|------------|---|
| Feb.<br>10 | <ul style="list-style-type: none"> <li>• <b>Employers</b> – File a 2024 return for federal unemployment taxes (Form 940) if all associated taxes due were deposited on time and in full. <b>Employers</b> – Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2024 (Form 941) if all associated taxes due were deposited on time and in full.</li> <li>• <b>Individuals</b> – Report January tip income of \$20 or more to employers (Form 4070).</li> <li>• <b>Employers</b> – Deposit nonpayroll withheld income tax for January if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for January if the monthly deposit rule applies.</li> </ul> |
| Feb.<br>18 | <ul style="list-style-type: none"> <li>• <b>Businesses</b> – Provide Form 1099-B, 1099-S and certain Forms 1099-MISC (those in which payments in Box 8 or Box 10 are being reported) to recipients.</li> <li>• <b>Individuals</b> – File a new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2024.</li> </ul>   |
| Feb.<br>28 | <ul style="list-style-type: none"> <li>• <b>Businesses</b> – File Form 1098, Form 1099 (other than those with a January 31 deadline), Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2024. (Electronic filers can defer filing to April 1.)</li> </ul>  |

[<Back to Top>](#)

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## MARCH

|         |   |
|---------|---|
| Mar. 10 | <ul style="list-style-type: none"> <li>• <b>Individuals</b> – Report February tip income of \$20 or more to employers (Form 4070).</li> <li>• <b>Employers</b> – Deposit nonpayroll withheld income tax for February if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for February if the monthly deposit rule applies.</li> <li>• <b>Calendar-year partnerships</b> – File a 2024 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1 — or request an automatic six-month extension (Form 7004).</li> </ul> |
| Mar. 17 | <ul style="list-style-type: none"> <li>• <b>Calendar-year S corporations</b> – File a 2023 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1 — or file for an automatic six-month extension (Form 7004). Pay any tax due.</li> </ul>   |

[<Back to Top>](#)

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## APRIL

|            |   |
|------------|---|
| Apr.<br>1  | <ul style="list-style-type: none"> <li>• <b>Employers</b> – Electronically file 2024 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G</li> </ul> |
| Apr.<br>10 | <ul style="list-style-type: none"> <li>• <b>Individuals</b> – Report March tip income of \$20 or more to employers (Form 4070).</li> </ul>  |

|            |   |
|------------|---|
| Apr.<br>15 | <ul style="list-style-type: none"> <li>• <b>Employers</b> – Deposit nonpayroll withheld income tax for March if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for March if the monthly deposit rule applies.</li> <li>• <b>Calendar-year corporations</b> – Pay the first installment of 2025 estimated income taxes, completing Form 1120-W for the corporation's records. File a 2024 income tax return (Form 1120) or file for an automatic six-month extension (Form 7004). Pay any tax due.</li> <li>• <b>Calendar-year trusts and estates</b> – File a 2024 income tax return (Form 1041) or file for an automatic five-and-a-half-month extension (Form 7004) (six-month extension for bankruptcy estates). Pay any income tax due.</li> <li>• <b>Household employers</b> – File Schedule H, if wages paid equal \$2,700 or more in 2024 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return so is extended if the return is extended.</li> <li>• <b>Individuals</b> – File a 2024 gift tax return (Form 709) or file for an automatic six-month extension (Form 8892). Pay any gift tax due. File for an automatic six-month extension (Form 4868) to extend both Form 1040 and Form 709 if no gift tax is due. Make 2024 contributions to a SEP or certain other retirement plans (unless a 2024 income tax return extension is filed). Make 2024 contributions to a traditional IRA or Roth IRA (even if a 2024 income tax return extension is filed). File a 2024 income tax return (Form 1040 or Form 1040-SR) or file for an automatic six-month extension (Form 4868). (Taxpayers who live outside the United States and Puerto Rico or serve in the military outside these two locations are allowed an automatic two-month extension without requesting an extension.) Pay any tax due. Pay the first installment of 2025 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.</li> </ul> |
| Apr.<br>30 | <ul style="list-style-type: none"> <li>• <b>Employers</b> – Report Social Security and Medicare taxes and income tax withholding for first quarter 2025 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.</li> </ul>   |

[<Back to Top>](#)

## MAY

|        |  |
|--------|--|
| May 12 | <ul style="list-style-type: none"> <li>• <b>Employers</b> – Report Social Security and Medicare taxes and income tax withholding for first quarter 2025 (Form 941) if all associated taxes due were deposited on time and in full.</li> <li>• <b>Individuals</b> – Report April tip income of \$20 or more to employers (Form 4070).</li> <li>• <b>Calendar-year small exempt organizations (with gross receipts normally of \$50,000 or less)</b> – File a 2024 e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.</li> <li>• <b>Calendar-year exempt organizations</b> – File a 2024 information return (Form 990, Form 990-EZ or</li> </ul> |
| May 15 | <ul style="list-style-type: none"> <li>Form 990-PF) or file for an automatic six-month extension (Form 8868). Pay any tax due.</li> <li>• <b>Employers</b> – Deposit nonpayroll withheld income tax for April if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for April if the monthly deposit rule applies.</li> </ul>   |

[<Back to Top>](#)

## JUNE

|            |  |
|------------|--|
| Jun.<br>10 | <ul style="list-style-type: none"> <li>• <b>Individuals</b> – Report May tip income of \$20 or more to employers (Form 4070).</li> </ul> |
|------------|--|

|            |  |
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| Jun.<br>16 | <ul style="list-style-type: none"><li>• <b>Employers</b> – Deposit nonpayroll withheld income tax for May if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for May if the monthly deposit rule applies.</li><li>• <b>Calendar-year corporations</b> – Pay the second installment of 2025 estimated income taxes, completing Form 1120-W for the corporation’s records.</li><li>• <b>Individuals</b> – Pay the second installment of 2025 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding. File a 2024 individual income tax return (Form 1040 or Form 1040-SR) or file for a four-month extension (Form 4868) if you live outside the United States and Puerto Rico or you serve in the military outside those two locations. Pay any tax, interest and penalties due.</li></ul> |
|------------|--|

[<Back to Top>](#)

JULY

|          |  |
|----------|--|
| Jul. 10  | <ul style="list-style-type: none"><li>• <b>Individuals</b> – Report June tip income of \$20 or more to employers (Form 4070).</li></ul>  |
| Jul. 15  | <ul style="list-style-type: none"><li>• <b>Employers</b> – Deposit nonpayroll withheld income tax for June if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.</li></ul>  |
| July. 31 | <ul style="list-style-type: none"><li>• <b>Employers</b> – File a 2024 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension. Report Social Security and Medicare taxes and income tax withholding for second quarter 2025 (Form 941) and pay any tax due if all of the associated taxes due weren’t deposited on time and in full.</li></ul> |

[<Back to Top>](#)

AUGUST

|         |   |
|---------|---|
| Aug. 11 | <ul style="list-style-type: none"><li>• <b>Individuals</b> – Report July tip income of \$20 or more to employers (Form 4070).</li><li>• <b>Employers</b> – Report Social Security and Medicare taxes and income tax withholding for second quarter 2025 (Form 941), if all associated taxes due were deposited on time and in full.</li></ul> |
| Aug. 15 | <ul style="list-style-type: none"><li>• <b>Employers</b> – Deposit nonpayroll withheld income tax for July if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.</li></ul>   |

[<Back to Top>](#)

SEPTEMBER

|          |   |
|----------|---|
| Sept. 10 | <ul style="list-style-type: none"><li>• <b>Individuals</b> – Report August tip income of \$20 or more to employers (Form 4070).</li></ul> |
|----------|---|

- **Individuals** – Pay the third installment of 2025 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying sufficient income tax through withholding.
- **Employers** – Deposit nonpayroll withheld income tax for August if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for August if the monthly deposit rule applies.
- **Calendar-year partnerships** – File a 2024 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1 if an automatic six-month extension was filed.
- **Calendar-year S corporations** – Make contributions for 2024 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.
- **Calendar-year S corporations** – File a 2024 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1 if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
- **Calendar-year corporations** – Pay the third installment of 2025 estimated income taxes, completing Form 1120-W for the corporation's records.
- **Calendar-year trusts and estates** – File a 2024 income tax return (Form 1041) if an automatic five-and-a-half-month extension was filed. Pay any tax, interest and penalties due.

[<Back to Top>](#)

## OCTOBER

- Oct. 10 • **Individuals** – Report September tip income of \$20 or more to employers (Form 4070).
- **Employers** – Deposit nonpayroll withheld income tax for September if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for September if the monthly deposit rule applies.
- **Calendar-year C corporations** – Make contributions for 2024 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.
- **Calendar-year C corporations** – File a 2024 income tax return (Form 1120) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
- Oct. 15 • **Individuals** – File a 2024 gift tax return (Form 709) and pay any tax, interest and penalties due if an automatic six-month extension was filed. Make contributions for 2024 to certain existing retirement plans or establish and contribute to a SEP for 2024 if an automatic six-month extension was filed. File a 2024 income tax return (Form 1040 or Form 1040-SR) if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States and Puerto Rico). Pay any tax, interest and penalties due.
- **Calendar-year bankruptcy estates** – File a 2024 income tax return (Form 1041) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
- Oct. 31 • **Employers** – Report Social Security and Medicare taxes and income tax withholding for third quarter 2025 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full.

[<Back to Top>](#)

## NOVEMBER

- Nov. 10 • **Individuals** – Report October tip income of \$20 or more to employers (Form 4070).

- **Calendar-year exempt organizations** – File a 2024 information return (Form 990, Form 990-EZ or Form 990-PF) if a six-month extension was filed. Pay any tax, interest and penalties due.
- Nov. 17 • **Employers** – Deposit nonpayroll withheld income tax for October if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for October if the monthly deposit rule applies.

[<Back to Top>](#)

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## DECEMBER

- Dec. 10 • **Individuals** – Report November tip income of \$20 or more to employers (Form 4070).
- **Employers** – Deposit nonpayroll withheld income tax for November if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for November if the monthly deposit rule applies.
- Dec. 15 • **Calendar-year corporations** – Pay the fourth installment of 2025 estimated income taxes, completing Form 1120-W for the corporation's records.

[<Back to Top>](#)

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*Disclaimer: The dates on this page are to be used as a guide. It is your responsibility to comply with all tax filing deadlines.*

This page houses the newsletter archives, including the Exit Planning, Tax and Business Alert, and CPA Client Bulletin. If you wish to see older editions, please email us at [Newsletters@ORRPC.com](mailto:Newsletters@ORRPC.com).

## Tax and Business Alert

2024

[Jan](#) | [Feb](#) | [Mar](#) | [Apr](#) | [May](#) | [Jun](#) | [Jul](#) | [Aug](#) | [Sep](#) | [Oct](#) | [Nov](#) | [Dec](#)

2023

[Jan](#) | [Feb](#) | [Mar](#) | [Apr](#) | [May](#) | [Jun](#) | [Jul](#) | [Aug](#) | [Sep](#) | [Oct](#) | [Nov](#) | [Dec](#)

2022

[Jan.](#) | [Feb.](#) | [Mar.](#) | [Apr.](#) | [May](#) | [June](#) | [July](#) | [August](#) | [September](#) | [October](#) | [November](#) | [December](#)

2021

[Jan.](#) | [Feb.](#) | [Mar.](#) | [Apr.](#) | [May](#) | [June](#) | [July](#) | [August](#) | [September](#) | [October](#) | [November](#) | [December](#)

2020

[December](#) | [November](#) | [October](#) | [September](#) | [August](#) | [July](#) | [June](#) | [May](#) | [April](#) | [March](#) | [February](#) | [January](#)

## Exit Planning Newsletter

2021

[Jan 19](#) | [Feb. 2](#) | [Feb. 16](#) | [Mar. 2](#) | [Mar. 16](#) | [Apr. 6](#) | [Apr. 20](#) | [May 4](#) | [May 19](#) | [June 1](#) | [June 15](#) | [July 6](#) | [July 22](#) | [Aug. 3](#) | [Aug. 17](#) | [Sept. 7](#) | [Sept. 21](#) | [Oct. 6](#) | [Oct. 20](#) | [Nov. 3](#) | [Nov. 17](#) | [Dec. 8](#) | [Dec. 21](#)

2020

[Dec. 15](#) | [Dec. 1](#) | [Nov. 17](#) | [Nov. 3](#) | [Oct. 20](#) | [Oct. 6](#) | [Sept. 15](#) | [Sept. 1](#) | [Aug. 18](#) | [Aug. 4](#) | [July 21](#) | [July 7](#) | [June 16](#) | [June 2](#) | [May 19](#) | [May 6](#) | [Apr. 21](#) | [Apr. 8](#) | [Mar. 17](#) | [Mar. 4](#) | [Feb. 18](#) | [Feb. 4](#) | [Jan. 7](#)

## Nationally

Small Business Administration's PPP [Loan Forgiveness Application](#) guidance.

[Remember your 2019 tax return!](#)

IRS released guidance that extends the claims period for [health flexible spending arrangements](#) (FSA) and dependent care assistance programs.

On March 13, 2020, IRS announced, in [Notice 2020-18](#), both the payment and the filing deadline for any **Federal income taxes** (including self-employment tax) for individuals, corporations, estates, and trusts has been moved to July 15, 2020. This is automatic and does not require **the filing of an extension**. The 90-day extension includes both the balance due for 2019, as well as the Q1 2020 estimated tax payments.

- View the [COVID-10 Guide](#) that provides a snapshot of scenarios and benefits available to employees, individuals, and business owners.
- Also, view the robust (52 pages) [ADP COVID-19 FAQ Workplace Policies and Legislative Changes](#) document.
- [Small Business Administration's FAQs](#) (including what to do if a laid-off employee refuses to return to work).
- [IRS Allows Midyear Change to Health Coverage, Dependent Care Elections](#) (*Journal of Accountancy*)

## Locally

On March 27, 2020, the [Massachusetts Department of Revenue](#) (DOR) announced that the State Income Tax Filing deadline is being extended to July 15, 2020.

We will continue to prepare and process tax returns as we have been. We strongly encourage, if you are due a refund, to file if you can. As a reminder, we have a [secure portal](#) for the uploading of documents. Please contact [Kristina Sherman](#) to provide you a link. Also, refer to our previous [COVID-19 announcement](#) for additional information.

Due to [Governor Baker's announcement](#) that as of noon on March 24, our building will only be accessible via key card. We will continue to have someone in the office Monday – Friday, 9:00 a.m. – 5:00 p.m. to take delivery of mail/package service and client drop off. **If you do have plans to go to the office please reach out to the partner you work with to coordinate a time.**

## CARES Act – Small Business

To help small business owners and entrepreneurs better understand the new programs that will soon be available to them, we have created a [comprehensive guide](#) to many of the small business provisions in the *Coronavirus Aid, Relief, and Economic Security (CARES) Act* that was just passed by Congress. These programs and initiatives are intended to assist business owners with whatever needs they have right now.

## CARES Act – Individuals

This bill was enacted to provide emergency assistance and health care response for individuals, families, and businesses affected by the 2020 coronavirus pandemic. We've [created a guide](#) to help you understand what's available.

As always, we are grateful for your patience and business as we work to adapt these ever-changing times.

## Paychecks Protection Program (PPP) Information Sheet: Borrowers

The Paycheck Protection Program (“PPP”) authorizes up to \$349 billion in forgivable loans to small businesses to pay their employees during the COVID-19 crisis. All loan terms will be the same for everyone.

The loan amounts will be forgiven as long as:

- The loan proceeds are used to cover payroll costs, and most mortgage interest, rent, and utility costs over the 8 week period after the loan is made; and
- Employee and compensation levels are maintained.

Payroll costs are capped at \$100,000 on an annualized basis for each employee. Due to likely high subscription, it is anticipated that not more than 25 percent of the forgiven amount may be for non-payroll costs.

Loan payments will be deferred for 6 months. [Learn more about the program](#) and [download the application form](#).

Plus, read the [Small Business Administration's FAQs](#) about the PPP program.

## Staff Accountant

### Job Summary

This entry-level, full-time position will provide audit, tax, and consulting services to our clients in various



industries, as well as individuals. This is an excellent opportunity for an individual who is self-motivated, positive minded, able to work independently, as well as in a team setting.

**Job Qualifications**

- Education: College Degree
- Experience: One to three years of experience or relevant coursework
- Pursing or planning to pursue licensure as a CPA

**Skills**

- Excellent verbal and written communication
- Active listening
- Monitoring
- Attention to Detail
- Time management
- Critical thinking
- Proficient in Microsoft Office

If you are looking for a firm with flexibility, a competitive salary, excellent benefits package, and growth opportunities please forward your resume using the form below or via [email with the same fields](#).

**\*\*NO Recruiters\*\***

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YOUR FIRST NAME (REQUIRED)

YOUR LAST NAME (REQUIRED)

YOUR EMAIL (REQUIRED)

YOUR PHONE (REQUIRED)

SUBJECT

YOUR MESSAGE

INCLUDE YOUR RESUME IN EITHER PDF OR WORD FORMAT

Send

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