

Tax Year 2025 94x MeF Forms Return Due Dates

Annual Forms

The Annual Forms for the Modernized e-File (MeF) Program includes:

- Form 940
- Form 943
- Form 944
- Form 945

| Tax Period | Tax Period Ending Date | Return Due Date |
|------------|------------------------|------------------|
| 2025 | December 31, 2025 | January 31, 2026 |

Extended due dates: If you timely deposit in full the tax you're required to report on Form 940, 943, 944, or 945, you may file the return by the 10th day of the second month that follows the end of the return period.

Quarterly Forms

The Quarterly Forms for the Modernized e-File (MeF) Program includes:

- Form 941

| Tax Period | Tax Period Ending Date | Return Due Date |
|-------------------------|------------------------|------------------|
| 1 st Quarter | March 31, 2025 | April 30, 2025 |
| 2 nd Quarter | June 30, 2025 | July 31, 2025 |
| 3 rd Quarter | September 30, 2025 | October 31, 2025 |
| 4 th Quarter | December 31, 2025 | January 31, 2026 |

Extended due dates: If you timely deposit in full the tax you're required to report on Form 941 you may file the return by the 10th day of the second month that follows the end of the return period.