

## 2025 Operations Tax Calendar

<b>January 10:</b>	Form 1099-Q available online; for distributions from college savings accounts
<b>January 17:</b>	Form 1099-R available online; for distributions from brokerage retirement accounts
<b>January 25:</b>	1099 Consolidated Tax Form, <i>Mailing cycle 1</i> , available online; for accounts holding securities with no anticipated reclassifications
<b>February 08:</b>	1099 Consolidated Tax Form, <i>Mailing cycle 2</i> , available online; for accounts holding securities with income reclassifications to date
<b>February 11:</b>	1099 Preliminary Tax Statement available <i>online only</i> ; for early tax preparation with clients receiving 1099s in <i>Mailing cycles 3 or 4</i> <b>Please note:</b> Statement is <i>for planning purposes only</i> and is not considered final.
<b>February 12:</b>	1099: Info Only (corporate) available online only; supplemental information for corporate and eligible exempt accounts
<b>February 22:</b>	1099 Consolidated Tax Form, <i>Mailing cycle 3</i> , available online; for brokerage accounts holding securities with income reclassifications to date
<b>February 27:</b>	Forms 480.6A, 480.6B, 480.6C, and 480.6D available online; for residents of Puerto Rico
<b>March 07:</b>	1099 Consolidated Tax Form, <i>Mailing cycle 4</i> , available online; for brokerage accounts holding later-issuer reclassifications (e.g., UITs, REITs)
<b>March 07:</b>	Forms 1099 REMIC available online; for OID and other periodic interest reported
<b>March 12:</b>	1042-S (nonretirement) available online; for use with nonretirement accounts held by nonresident aliens with U.S.-source income earnings
<b>March 14:</b>	1042-S (retirement) mailing deadline; for use with retirement accounts held by nonresident aliens with distributions from retirement accounts <b>Please note:</b> This form is <i>not available</i> online.
<b>April 15:</b>	Federal Tax Filing Deadline; filing transactions for 2024 tax year must be completed by this date. For 2024 IRA contributions, IRAs must be established.
<b>April 18:</b>	Form 5500 AVS (retirement plans) available online

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**May 16:**

Form 5498, 5498-SA: Retirement and HSA accounts contributions made in the 2024 calendar year, 2024 contributions made between January 1, 2025-April 15, 2025, or with a 2024 rollover contribution, ROTH Conversion, or recharacterization. See [News Item](#) for more information on the changes to the 5498 mailing.

For income less than \$10, NFS follows the de minimus rule (i.e., not enough to be considered) and will not mail a Form 1099 or report the income to the IRS. The online 1099 will note this with a “de minimis” watermark and label on the top right. Exceptions to this rule: If the client sold shares or had tax withheld for any amount, and/or if foreign taxes have been paid, NFS will mail your client a tax form.

The material has been provided for general informational purposes only and does not constitute either tax or legal advice. It is recommended that you consult a tax preparer, professional tax advisor, or lawyer for advice appropriate to your particular situation.