

2026 Deadline Dates

January 12

Individuals: Reporting January tip income, \$20 or more, to employers (Form 4070).

January 15

Individuals: Paying the final installment of 2025 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

February 2

Individuals: Filing a 2025 income tax return (Form 1040 or Form 1040-SR) and paying tax due, to avoid penalties for underpaying the January 16 installment of estimated taxes.

Businesses: Providing Form 1098, Form 1099-MISC (except for those that have a February 15 deadline), Form 1099-NEC and Form W-2G to recipients.

Employers: Providing 2025 Form W-2 to employees. Reporting income tax withholding and FICA taxes for fourth quarter 2024 (Form 941). Filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.

Employers: Filing 2025 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

February 10

Individuals: Reporting January tip income, \$20 or more, to employers (Form 4070).

February 17

Businesses: Providing 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.

Individuals: Filing a new Form W-4 to continue exemption for another year, if you claimed exemption from federal income tax withholding in 2025.

March 2

Businesses: Filing Form 1098, Form 1099 (other than those with a February 1 or February 16 deadline) and Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2025. (Electronic filers can defer filing to March 31.)

March 10

Individuals: Reporting February tip income of \$20 or more to employers (Form 4070).

March 16

S Corporations: Filing a 2025 income tax return (Form 1120S) or filing for an automatic six-month extension (Form 7004), and paying any tax due.

Partnerships: Filing a 2025 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).

March 31

Employers: Electronically filing 2025 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.

April 10

Individuals: Reporting March tip income of \$20 or more to employers (Form 4070).

April 15

Individuals: Filing a 2025 income tax return (Form 1040 or Form 1040-SR) or filing for an automatic six-month extension (Form 4868), and paying any tax due.

Individuals: Paying the first installment of 2026 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

Individuals: Making 2025 contributions to a traditional IRA or Roth IRA (even if a 2025 income tax return extension is filed).

Individuals: Making 2025 contributions to a SEP or certain other retirement plans (unless a 2025 income tax return extension is filed).

Individuals: Filing a 2025 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892), and paying any gift tax due. Filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.

Household Employers: Filing Schedule H, if wages paid equal \$2,300 or more in 2025 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return and is thus extended to the due date of the return.

Tax Exempt Orgs: Deposit Estimated Tax for 1st quarter due on Unrelated Business Taxable Income for Tax-Exempt Organizations. Use Form 990-W to determine the amount of estimated tax payments required.

Trusts and Estates: Filing an income tax return for the 2025 calendar year (Form 1041) or filing for an automatic five-and-a-half month extension to October 1 (Form 7004), and paying any income tax due.

Corporations: Filing a 2025 income tax return (Form 1120) or filing for an automatic six-month extension (Form 7004), and paying any tax due.

Corporations: Paying the first installment of 2026 estimated income taxes.

May 11

Individuals: Reporting April tip income, \$20 or more, to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for first quarter 2025 (Form 941), if you deposited on time and in full all of the associated taxes due.

May 15

Exempt Organizations: Filing a 2025 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic six-month extension (Form 8868) and paying any tax due.

Small Exempt Organizations (with gross receipts normally of \$50,000 or less): Filing a 2025 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.

June 10

Individuals: Reporting May tip income, \$20 or more, to employers (Form 4070).

June 15

Individuals who live outside the United States: Filing a 2025 individual income tax return (Form 1040 or Form 1040-SR) or filing for a four-month extension (Form 4868), and paying any tax and interest due, if you live outside the United States.

Individuals: Paying the second installment of 2026 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

Corporations: Paying the second installment of 2026 estimated income taxes.

Partnerships: File Form 8813 quarterly payment voucher and pay any tax due.

Tax Exempt Orgs: Deposit Estimated Tax for 2nd quarter due on Unrelated Business Taxable Income for Tax-Exempt Organizations. Use Form 990-W to determine the amount of estimated tax payments required.

July 10

Individuals: Reporting June tip income, \$20 or more, to employers (Form 4070).

July 31

Employers: Reporting income tax withholding and FICA taxes for second quarter 2026 (Form 941), and paying any tax due.

Employers: Filing a 2025 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.

August 11

Individuals: Reporting July tip income, \$20 or more, to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for second quarter 2026 (Form 941), if you deposited on time and in full all of the associated taxes due.

September 10

Individuals: Reporting August tip income, \$20 or more, to employers (Form 4070).

September 15

Individuals: Paying the third installment of 2026 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

Corporations: Paying the third installment of 2026 estimated income taxes.

S Corporations: Making contributions for 2024 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.

Partnerships: Filing a 2025 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.

Tax Exempt Orgs: Deposit Estimated Tax for 3rd quarter due on Unrelated Business Taxable Income for Tax-Exempt Organizations. Use Form 990-W to determine the amount of estimated tax payments required.

October 1

Trusts and estates: Filing an income tax return for the 2025 calendar year (Form 1041) and paying any tax, interest and penalties due, if an automatic five-and-a-half month extension was filed.

October 13

Individuals: Reporting September tip income, \$20 or more, to employers (Form 4070).

October 15

Individuals: Filing a 2025 income tax return (Form 1040 or Form 1040-SR) and paying any tax, interest and penalties due, 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).

Individuals: Making contributions for 2025 to certain existing retirement plans or establishing and contributing to a SEP for 2025, if an automatic six-month extension was filed.

Individuals: Filing a 2025 gift tax return (Form 709) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

C corporations: Filing a 2025 income tax return (Form 1120) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

C corporations: Making contributions for 2025 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.

October 31

Employers: Reporting income tax withholding and FICA taxes for third quarter 2026 (Form 941) and paying any tax due.

November 10

Individuals: Reporting October tip income, \$20 or more, to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for third quarter 2026 (Form 941), if you deposited on time and in full all of the associated taxes due.

November 15

Exempt Organizations: Filing a 2025 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and paying any tax, interest and penalties due, if a six-month extension was previously filed.

December 10

Individuals: Reporting November tip income, \$20 or more, to employers (Form 4070).

December 15

Corporations: Paying the fourth installment of 2026 estimated income taxes.

Partnerships: Paying the fourth installment of 2026 estimated income taxes.

Tax Exempt Orgs: Deposit Estimated Tax for 4th quarter due on Unrelated Business Taxable Income for Tax-Exempt Organizations. Use Form 990-W to determine the amount of estimated tax payments required.

December 31

Employers: Establishing a retirement plan for 2026 (generally other than a SIMPLE, a Safe-Harbor 401(k) or a SEP)