

Federal Tax Calendar

Tax Year 2025 (Filing in 2026)

Key federal deadlines and planning dates for individuals, businesses, and employers

Disclaimer: This is a general federal calendar for common filing and payment deadlines. Deadlines can vary by entity type, fiscal year, disaster relief, and special elections. Always confirm requirements for your situation.

Primary references: IRS Publication 509 (2026), IRS forms and instructions (1041, 7004, 709, 8889), and IRS guidance pages (FBAR, Form 990).

Key deadlines at a glance

Date	Who	What's due (high level)	Common forms
Jan 15, 2026	Individuals	Final 2025 estimated tax payment (4th installment)	Form 1040-ES
Feb 2, 2026	Individuals & Businesses	W-2 / 1099 statements to recipients; 1099-NEC due to IRS; optional early-file/pay-in-full to avoid estimated tax penalty	Forms W-2, W-3, 1099 series, 1096
Mar 2, 2026	Businesses	Paper-file certain information returns (many 1099s) with IRS	1099 series
Mar 16, 2026	Partnerships & S Corps	File 2025 returns; furnish Schedule K-1s; S election for 2026 due	Forms 1065, 1120-S, 2553
Mar 31, 2026	Businesses	E-file certain information returns with IRS (many 1099s); e-file ACA forms (if applicable)	1099 series, 1094/1095
Apr 15, 2026	Individuals, C Corps, Trusts/Estates	File and pay 2025 returns OR file extensions; 1st 2026 estimated tax payment; 2025 gift tax & FBAR due	Forms 1040, 1120, 1041, 4868, 7004, 709, FinCEN 114
May 15, 2026	Tax-exempt orgs	Calendar-year Form 990 series due	Form 990/990-EZ/990-PF
Jun 15, 2026	Individuals	2nd 2026 estimated tax payment (typical quarterly schedule)	Form 1040-ES

Sep 15, 2026	Individuals; Extended P-ship/S Corp	3rd 2026 estimated tax payment; extended 1065/1120-S due	1040-ES; 1065/1120-S
Sep 30, 2026	Trusts/Estates (extended)	Extended Form 1041 due (5.5-month extension)	Form 1041 (ext via 7004)
Oct 15, 2026	Individuals & C Corps (extended)	Extended 1040 and calendar-year 1120 due	Forms 1040, 1120
Jan 15, 2027	Individuals	4th 2026 estimated tax payment	Form 1040-ES

Month-by-month calendar (2026)

January 2026

Date	What to calendar	Common form(s)
Jan 15	Individuals: final 2025 estimated tax payment (4th installment).	Form 1040-ES
Jan (monthly)	Employers: deposit payroll/nonpayroll withheld tax under monthly deposit rule (for December 2025).	Deposit rules

February 2026

Date	What to calendar	Common form(s)
Feb 2	Individuals: optional file 2025 return and pay in full by this date to avoid penalty on late 4th estimated payment.	Form 1040
Feb 2	Businesses: furnish annual information statements (W-2/1099) to recipients; file 1099-NEC with IRS.	W-2/W-3; 1099-NEC; 1096
Feb 10 (if applicable)	Employers: file Form 941 for Q4 2025 if deposits were timely, properly, and in full (otherwise due Feb 2).	Form 941
Feb 18	Employers: begin withholding for employees who claimed exemption from withholding in 2025 but didn't renew.	Form W-4

March 2026

Date	What to calendar	Common form(s)
Mar 2	Businesses: file certain information returns with IRS (many 1099s) if not filing electronically.	1099 series; 1096

Mar 16	Partnerships & S Corps: file 2025 returns and furnish Schedule K-1; S election for 2026 due.	Forms 1065, 1120-S, K-1, 2553
Mar 31	Businesses: e-file certain information returns (many 1099s) and certain ACA forms (if applicable).	1099 series; 1094/1095

April 2026

Date	What to calendar	Common form(s)
Apr 15	Individuals: file and pay 2025 Form 1040 (or file extension).	Form 1040; Form 4868
Apr 15	Corporations (calendar-year): file and pay 2025 Form 1120 (or file extension).	Form 1120; Form 7004
Apr 15	Trusts/Estates (calendar-year): file Form 1041.	Form 1041
Apr 15	Individuals: 1st 2026 estimated tax payment (typical quarterly schedule).	Form 1040-ES
Apr 15	Gift tax return for 2025 gifts; FBAR for foreign accounts due (auto extension available for FBAR).	Form 709; FinCEN 114
Apr 15	HSA contributions for 2025 typically allowed through the tax filing deadline (if eligible).	Form 8889
Apr 30	Employers: Form 941 due for Q1 2026 (unless extended to May 11 with timely deposits).	Form 941

May 2026

Date	What to calendar	Common form(s)
May 11 (if applicable)	Employers: extended due date to file Form 941 for Q1 2026 with timely deposits.	Form 941
May 15	Tax-exempt organizations (calendar-year): Form 990 series due.	Form 990/990-EZ/990-PF

June 2026

Date	What to calendar	Common form(s)
Jun 15	Individuals: 2nd 2026 estimated tax payment (typical quarterly schedule).	Form 1040-ES
Jun 15	Individuals abroad: automatic 2-month extension to file/pay 2025 Form 1040 (interest still applies).	Form 1040

July 2026

Date	What to calendar	Common form(s)
Jul 31	Employers: Form 941 due for Q2 2026 (unless extended to Aug 10 with timely deposits).	Form 941
Jul 31 (common)	Many calendar-year benefit plan Form 5500 filings due (if applicable).	Form 5500

August 2026

Date	What to calendar	Common form(s)
Aug 10 (if applicable)	Employers: extended due date to file Form 941 for Q2 2026 with timely deposits.	Form 941

September 2026

Date	What to calendar	Common form(s)
Sep 15	Individuals: 3rd 2026 estimated tax payment.	Form 1040-ES
Sep 15	Partnerships & S Corps: extended returns due (calendar-year).	Forms 1065, 1120-S

October 2026

Date	What to calendar	Common form(s)
Oct 15	Individuals: extended 2025 Form 1040 due.	Form 1040
Oct 15	Corporations (calendar-year): extended 2025 Form 1120 due.	Form 1120

November 2026

Date	What to calendar	Common form(s)
Nov 2	Certain excise tax filings for Q3 2026 (if applicable) shift due to weekend/holiday.	Form 720 (if applicable)
Nov 15 (if applicable)	Organizations with extensions: Form 990 series extended due date (weekend/holiday may shift).	Form 8868

December 2026

Date	What to calendar	Common form(s)
Year-end planning	Collect year-end bookkeeping, payroll, and documentation to support 2025/2026 reporting and 1099/W-2 issuance.	Internal records

Extensions quick reference (common calendar-year filers)

Return	Original due date	Extended due date (typical)
Form 1040 (Individuals)	Apr 15, 2026	Oct 15, 2026 (Form 4868)
Form 1065 (Partnerships)	Mar 16, 2026	Sep 15, 2026 (Form 7004)
Form 1120-S (S Corps)	Mar 16, 2026	Sep 15, 2026 (Form 7004)
Form 1120 (C Corps, calendar-year)	Apr 15, 2026	Oct 15, 2026 (Form 7004)
Form 1041 (Trusts/Estates, calendar-year)	Apr 15, 2026	Sep 30, 2026 (Form 7004; 5.5 months)
Form 990 series (Exempt orgs, calendar-year)	May 15, 2026	Nov 15, 2026 (Form 8868; weekend/holiday may shift)

Notes

- Payment is generally due by the original due date even if you extend the filing date (extensions extend filing, not payment).
- Many deadlines move to the next business day when they fall on a weekend or legal holiday.
- Estimated tax schedules have special rules for farmers/fishermen, high-income taxpayers, and certain safe harbors.
- Payroll deposit schedules (monthly/semiweekly) are fact-specific. The IRS deposit calendar in Pub. 509 can be used by payroll date.

Helpful IRS resources

- IRS Publication 509 (Tax Calendars): irs.gov/pub/irs-pdf/p509.pdf
- Estimated tax (IRS FAQ): irs.gov/faqs/estimated-tax
- FBAR (FinCEN Form 114): irs.gov/.../fbars
- Form 990 due dates: irs.gov/.../form-990-due-date