

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 |

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|--------------|-------------------------------------|--|--------------------------|
| 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](https://www.irs.gov/pub/irs-pdf/p509.pdf)
- Estimated tax (IRS FAQ): [irs.gov/faqs/estimated-tax](https://www.irs.gov/faqs/estimated-tax)
- FBAR (FinCEN Form 114): [irs.gov/.../fbar](https://www.irs.gov/.../fbar)
- Form 990 due dates: [irs.gov/.../form-990-due-date](https://www.irs.gov/.../form-990-due-date)