

Each date shown below is the last day for filing the return or paying the tax indicated.

For income tax returns, the due dates apply to calendar-year taxpayers only. Employment tax due dates are determined on a calendar-year basis for all taxpayers.

Suppose any statutory due date falls on a Saturday, Sunday, or legal holiday. In that case, the due date is the next succeeding day, not a Saturday, Sunday, or legal holiday (national, District of Columbia, or statewide in the state where the return is to be filed).

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
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## Tax Calendar

Each date shown below is the last day for filing the return or making the payment of tax [indicated by the IRS](#).

Jan. 12	<ul style="list-style-type: none"> <li><b>Employees Who Work for Tips</b> – If you received \$20 or more in tips during December, report them to your employer. See Pub. 531, Reporting Tip Income, for more information on how to report tips to your employer.</li> <li><b>Employers</b> – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in December 2025. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in December 2025.</li> <li><b>Individuals</b> – Make a payment of your estimated tax for 2025 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). See Form 1040-ES for more information, including how to make estimated tax payments electronically. This is the final installment date for 2025 estimated tax payments. However, you don't have to make this payment if you file your 2025 return (Form 1040 or Form 1040-SR) and pay all tax due by February 2, 2026.</li> <li><b>Farmers and Fishermen</b> – Pay your estimated tax for 2025. See Form 1040-ES for more information, including how to make estimated tax payments electronically. You have until April 15 to file your 2025 income tax return (Form 1040 or Form 1040-SR). If you don't pay your estimated tax by January 15, you must file your 2025 return and pay all tax due by March 2, 2026, to avoid an estimated tax penalty.</li> </ul>
Jan. 15	

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## FEBRUARY

Feb. 2	<ul style="list-style-type: none"> <li><b>Individuals who must make estimated tax payments</b> – If you didn't pay your last installment of estimated tax by January 15, you may choose (but aren't required) to file your income tax return (Form 1040 or Form 1040-SR) for 2025 by February 2. Filing your return and paying all tax due by February 2 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by February 2, file and pay your tax by April 15.</li> <li><b>All Businesses</b> – Give your employees their copies of Form W-2 for 2025. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting. File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2025.</li> </ul>
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• **Employers** – File Form 941 for the fourth quarter of 2025. This due date applies only if you deposited the tax for the quarter timely, properly, and in full. Certain **small employers**: File Form 944 to report social security and Medicare taxes and withheld income tax for 2025. This due date applies only if you deposited the tax for the year timely, properly, and in full. Farm employers: File Form 943 to report social security and Medicare taxes and withheld income tax for 2025. This due date applies only if you deposited the tax for the year timely, properly, and in full. Federal unemployment (FUTA) tax. File Form 940 for 2025. This due date applies only if you deposited the tax for the year timely, properly, and in full.

• **Individuals** – If you received \$20 or more in tips during January, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

• **Employers** – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in January. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in January.

• **Businesses** – Give annual information statements to recipients of certain payments you made during 2025. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient.

• **Individuals** – If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

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## MARCH

Mar. 2 • **All Businesses** – File information returns (for example, certain Forms 1099) for certain payments you made during 2025.

Mar. 10 • **Individuals** – If you received \$20 or more in tips during February, report them to your employer.

- **Employers** – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in February. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in February.
- **Partnerships** – File a 2025 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065), and, if applicable, Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.—International, or substitute Schedule K-3 (Form 1065).

Mar. 16 • **Calendar-year S Corporations** – File a 2025 calendar year income tax return (Form 1120-S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S), and, if applicable, Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. International, or substitute Schedule K-3 (Form 1120-S).

- **S Corporation election** – File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2026. If Form 2553 is filed late, S corporation treatment will begin with the calendar year 2027.
- **Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G.** – File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see All businesses under March 2, earlier.

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## APRIL

Apr. 1 • **Employers** – Electronically file 2025 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline), and Form W-2G

Apr. 10 • **Individuals** – If you received \$20 or more in tips during March, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

• **Employers** – Deposit nonpayroll withheld income tax for March if the monthly deposit rule applies. Deposit Social Security, Medicare, and withheld income taxes for March if the monthly deposit rule applies.

• **Calendar-year corporations** – File a 2025 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes. Deposit the first installment of estimated income tax for 2026.

• **Household employers** – If you paid cash wages of \$2,800 or more in 2025 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

• **Individuals** – File a 2025 Form 1040 or Form 1040-SR and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 or Form 1040-SR by October 15.

• **Employers** – Report Social Security and Medicare taxes and income tax withholding for the first quarter of 2026 (Form 941) and pay any tax due if all of the associated taxes due weren't deposited on time and in full. Federal unemployment (FUTA) tax. Deposit the tax owed through March if more than \$500.

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## MAY

• **Employers** – Report Social Security and Medicare taxes and income tax withholding for the first quarter of 2026 (Form 941) if all associated taxes due were deposited on time and in full.

May 11 • **Individuals** – If you received \$20 or more in tips during April, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

• **Employers** – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in April. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in April.

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## JUNE

Jun. 10 • **Individuals** – If you received \$20 or more in tips during May, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

- **Employers** – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in May. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in May
- **Calendar-year corporations** – Deposit the second installment of estimated income tax for 2026.
- **Individuals** – If you're a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. Otherwise, see Individuals under April 15, earlier. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file and pay what you estimate you owe in tax to avoid penalties and interest. Then, file Form 1040 or Form 1040-SR by October 15. Make a payment of your 2026 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). See Form 1040-ES for more information, including how to make estimated tax payments electronically. This is the second installment date for estimated tax in 2026. Also, see Pub. 505.

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## JULY

- Jul. 10 • **Individuals** – If you received \$20 or more in tips during June, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.
- Jul. 15 • **Employers** – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in June. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in June.
- **Employers** – Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2026. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 10 to file the return. Certain **small employers**: Deposit any undeposited tax if your tax liability is \$2,500 or more for 2026 but less than \$2,500 for the second quarter. Federal unemployment (FUTA) tax. Deposit the tax owed through June if more than \$500. All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2025. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

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## AUGUST

- **Individuals** – If you received \$20 or more in tips during July, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.
- Aug. 10 • **Employers** – Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2026. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- Aug. 15 • **Employers** – Deposit nonpayroll withheld income tax for July if the monthly deposit rule applies. Deposit Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.
- **Employers** – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in July. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in July.

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## SEPTEMBER

Sept. 10	<ul style="list-style-type: none"> <li>• <b>Individuals</b> – If you received \$20 or more in tips during August, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.</li> <li>• <b>Individuals</b> – Make a payment of your 2026 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). See Form 1040-ES for more information, including how to make estimated tax payments electronically. This is the third installment date for estimated tax in 2026.</li> <li>• <b>Employers</b> – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in August. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in August.</li> </ul>
Sep. 15	<ul style="list-style-type: none"> <li>• <b>Calendar-year partnerships</b> – File a 2025 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension.</li> <li>• <b>Calendar-year S corporations</b> – File a 2025 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return.</li> <li>• <b>Calendar-year corporations</b> – Deposit the third installment of estimated income tax for 2026.</li> </ul>

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## OCTOBER

Oct. 13	<ul style="list-style-type: none"> <li>• <b>Individuals</b> – If you received \$20 or more in tips during September, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.</li> <li>• <b>Employers</b> – Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in September. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in September.</li> </ul>
Oct. 15	<ul style="list-style-type: none"> <li>• <b>Calendar-year C corporations</b> – File a 2025 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension.</li> <li>• <b>Individuals</b> – If you have an automatic 6-month extension to file your income tax return for 2025, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.</li> <li>• <b>Calendar-year bankruptcy estates</b> – File a 2024 income tax return (Form 1041) if an automatic six-month extension was filed. Pay any tax, interest and penalties due.</li> </ul>

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## NOVEMBER

Nov. 2	<ul style="list-style-type: none"> <li>• <b>Employers</b> – Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2026. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until November 10 to file the return. Certain <b>small employers</b>: Deposit any undeposited tax if your tax liability is \$2,500 or more for 2026 but less than \$2,500 for the third quarter. Federal unemployment (FUTA) tax. Deposit the tax owed through September if more than \$500.</li> </ul>
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Nov. 10	<ul style="list-style-type: none"><li>• <b>Individuals</b> - If you received \$20 or more in tips during October, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.</li><li>• <b>Business</b> - Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2026. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.</li></ul>
Nov. 16	<ul style="list-style-type: none"><li>• <b>Employers</b> - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in October. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in October.</li></ul>

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## DECEMBER

Dec. 10	<ul style="list-style-type: none"><li>• <b>Individuals</b> - If you received \$20 or more in tips during November, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.</li><li>• <b>Employers</b> - Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in November. Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in November.</li><li>• <b>Calendar-year corporations</b> - Deposit the fourth installment of estimated income tax for 2026.</li></ul>
Dec. 15	

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*Disclaimer: The dates on this page are intended as a guide. It is your responsibility to comply with all tax filing deadlines.*