

# Save the Tax Dates ►



## 2026 Tax Calendar ►

To help make sure you don't miss any important 2026 deadlines, we're providing this summary of when various tax-related forms, payments and other actions are due. Please review the calendar and let us know if you have any questions about the deadlines or would like assistance meeting them.

### Dates

February 2

#### Businesses

- Provide Form 1098, Form 1099-MISC (except for those with a February 17 deadline), Form 1099-NEC and Form W-2G to recipients.

#### Individuals

- File a 2025 income tax return (Form 1040 or Form 1040-SR) and pay any tax due to avoid penalties for underpaying the January 15 installment of estimated taxes.

#### Employers

- Provide 2025 Form W-2 to employees.
- Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2025 (Form 941) if all associated taxes due *weren't* deposited on time and in full.
- File a 2025 return for federal unemployment taxes (Form 940) and pay tax due if all associated taxes due *weren't* deposited on time and in full.
- File 2025 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

## Dates

		<ul style="list-style-type: none"> <li>Report Social Security and Medicare taxes and income tax withholding for fourth quarter 2025 (Form 941) if all associated taxes due were deposited on time and in full.</li> </ul>
February 10	Employers	<ul style="list-style-type: none"> <li>File a 2025 return for federal unemployment taxes (Form 940) if all associated taxes due were deposited on time and in full.</li> </ul>
	Individuals	<ul style="list-style-type: none"> <li>Report January tip income of \$20 or more to employers (Form 4070).</li> </ul>
	Businesses	<ul style="list-style-type: none"> <li>Provide 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.</li> </ul>
February 17	Employers	<ul style="list-style-type: none"> <li>Deposit Social Security, Medicare and withheld income taxes for January if the monthly deposit rule applies.</li> </ul>
	Individuals	<ul style="list-style-type: none"> <li>Deposit nonpayroll withheld income tax for January if the monthly deposit rule applies.</li> <li>File a new Form W-4 to continue exemption for another year if you claimed exemption from federal income tax withholding in 2025.</li> </ul>
March 2	Businesses	<ul style="list-style-type: none"> <li>File Form 1098, Form 1099 (other than those with a February 2 deadline), Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2025. (Electronic filers can defer filing to March 31.)</li> </ul>
March 10	Individuals	<ul style="list-style-type: none"> <li>Report February tip income of \$20 or more to employers (Form 4070).</li> </ul>
	Calendar-year partnerships	<ul style="list-style-type: none"> <li>File a 2025 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1 — or request an automatic six-month extension (Form 7004).</li> </ul>
March 16	Calendar-year S corporations	<ul style="list-style-type: none"> <li>File a 2025 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120-S) or a substitute Schedule K-1 — or file for an automatic six-month extension (Form 7004). Pay any tax due.</li> </ul>
	Employers	<ul style="list-style-type: none"> <li>Deposit Social Security, Medicare and withheld income taxes for February if the monthly deposit rule applies.</li> <li>Deposit nonpayroll withheld income tax for February if the monthly deposit rule applies.</li> </ul>

## Dates

<b>March 31</b>	<b>Employers</b> <ul style="list-style-type: none"> <li>• Electronically file 2025 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.</li> </ul>
<b>April 10</b>	<b>Individuals</b> <ul style="list-style-type: none"> <li>• Report March tip income of \$20 or more to employers (Form 4070).</li> </ul>
	<b>Calendar-year corporations</b> <ul style="list-style-type: none"> <li>• File a 2025 income tax return (Form 1120) or file for an automatic six-month extension (Form 7004). Pay any tax due.</li> <li>• Pay the first installment of 2026 estimated income taxes and complete Form 1120-W for the corporation's records.</li> </ul>
	<b>Calendar-year trusts and estates</b> <ul style="list-style-type: none"> <li>• File a 2025 income tax return (Form 1041) or file for an automatic five-and-a-half-month extension (six-month extension for bankruptcy estates) (Form 7004). Pay any tax due.</li> </ul>
	<b>Employers</b> <ul style="list-style-type: none"> <li>• Deposit Social Security, Medicare and withheld income taxes for March if the monthly deposit rule applies.</li> <li>• Deposit nonpayroll withheld income tax for March if the monthly deposit rule applies.</li> </ul>
<b>April 15</b>	<b>Household employers</b> <ul style="list-style-type: none"> <li>• File Schedule H, if wages paid equal \$2,800 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.</li> </ul>
	<b>Individuals</b> <ul style="list-style-type: none"> <li>• File a 2025 income tax return (Form 1040 or Form 1040-SR) or file for an automatic six-month extension (Form 4868). (Taxpayers who live outside the United States and Puerto Rico or serve in the military outside these two locations are allowed an automatic two-month extension without requesting one.) Pay any tax due.</li> <li>• Pay the first installment of 2026 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying <i>sufficient</i> income tax through withholding.</li> <li>• Make 2025 contributions to a traditional IRA or Roth IRA (even if a 2025 income tax return extension is filed).</li> <li>• Make 2025 contributions to a SEP or certain other retirement plans (unless a 2025 income tax return extension is filed).</li> <li>• File a 2025 gift tax return (Form 709), if applicable, or file for an automatic six-month extension (Form 8892). Pay any gift tax due. File for an automatic six-month extension (Form 4868) to extend both Form 1040 and Form 709 if no gift tax is due.</li> </ul>

Dates	
April 30	<b>Employers</b> <ul style="list-style-type: none"> <li>Report Social Security and Medicare taxes and income tax withholding for first quarter 2026 (Form 941) and pay any tax due if all associated taxes due <i>weren't</i> deposited on time and in full.</li> </ul>
May 11	<b>Individuals</b> <ul style="list-style-type: none"> <li>Report April tip income of \$20 or more to employers (Form 4070).</li> </ul>
May 15	<b>Employers</b> <ul style="list-style-type: none"> <li>Report Social Security and Medicare taxes and income tax withholding for first quarter 2026 (Form 941) if all associated taxes due were deposited on time and in full.</li> </ul>
	<b>Calendar-year exempt organizations</b> <ul style="list-style-type: none"> <li>File a 2025 information return (Form 990, Form 990-EZ or Form 990-PF) or file for an automatic six-month extension (Form 8868). Pay any tax due.</li> </ul>
	<b>Calendar-year small exempt organizations (with gross receipts normally of \$50,000 or less)</b> <ul style="list-style-type: none"> <li>File a 2025 e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.</li> </ul>
June 10	<b>Employers</b> <ul style="list-style-type: none"> <li>Deposit Social Security, Medicare and withheld income taxes for April if the monthly deposit rule applies.</li> <li>Deposit nonpayroll withheld income tax for April if the monthly deposit rule applies.</li> </ul>
June 15	<b>Individuals</b> <ul style="list-style-type: none"> <li>Report May tip income of \$20 or more to employers (Form 4070).</li> </ul>
	<b>Calendar-year corporations</b> <ul style="list-style-type: none"> <li>Pay the second installment of 2026 estimated income taxes and complete Form 1120-W for the corporation's records.</li> </ul>
	<b>Employers</b> <ul style="list-style-type: none"> <li>Deposit Social Security, Medicare and withheld income taxes for May if the monthly deposit rule applies.</li> <li>Deposit nonpayroll withheld income tax for May if the monthly deposit rule applies.</li> </ul>
	<b>Individuals</b> <ul style="list-style-type: none"> <li>File a 2025 individual income tax return (Form 1040 or Form 1040-SR) or file for a four-month extension (Form 4868) if you live outside the United States and Puerto Rico or you serve in the military outside those two locations. Pay any tax, interest and penalties due.</li> <li>Pay the second installment of 2026 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying <i>sufficient</i> income tax through withholding.</li> </ul>

Dates	
July 10	Individuals
July 15	Employers
July 31	Employers
August 10	Employers
August 10	Individuals
August 17	Employers
September 10	Individuals
September 10	Calendar-year corporations
September 15	Calendar-year partnerships
September 15	Calendar-year S corporations

- Report June tip income of \$20 or more to employers (Form 4070).
- Deposit Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.
- Deposit nonpayroll withheld income tax for June if the monthly deposit rule applies.
- Report Social Security and Medicare taxes and income tax withholding for second quarter 2026 (Form 941) and pay any tax due if all associated taxes due *weren't* deposited on time and in full.
- File a 2025 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.
- Report Social Security and Medicare taxes and income tax withholding for second quarter 2026 (Form 941) if all associated taxes due were deposited on time and in full.
- Report July tip income of \$20 or more to employers (Form 4070).
- Deposit Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.
- Deposit nonpayroll withheld income tax for July if the monthly deposit rule applies.
- Report August tip income of \$20 or more to employers (Form 4070).
- Pay the third installment of 2026 estimated income taxes and complete Form 1120-W for the corporation's records.
- File a 2025 income tax return (Form 1065 or Form 1065-B) and provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1 if an automatic six-month extension was filed.
- File a 2025 income tax return (Form 1120-S) and provide each shareholder with a copy of Schedule K-1 (Form 1120-S) or a substitute Schedule K-1 if an automatic six-month extension was filed. Pay any tax, interest and penalties due.
- Make contributions for 2025 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.

## Dates

	<b>Individuals</b>	<ul style="list-style-type: none"> <li>Pay the third installment of 2026 estimated taxes (Form 1040-ES), if not paying income tax through withholding or not paying <i>sufficient</i> income tax through withholding.</li> </ul>
<b>September 15</b>	<b>Employers</b>	<ul style="list-style-type: none"> <li>Deposit Social Security, Medicare and withheld income taxes for August if the monthly deposit rule applies.</li> <li>Deposit nonpayroll withheld income tax for August if the monthly deposit rule applies.</li> </ul>
<b>September 30</b>	<b>Calendar-year trusts and estates</b>	<ul style="list-style-type: none"> <li>File a 2025 income tax return (Form 1041) if an automatic five-and-a-half-month extension was filed. Pay any tax, interest and penalties due.</li> </ul>
<b>October 13</b>	<b>Individuals</b>	<ul style="list-style-type: none"> <li>Report September tip income of \$20 or more to employers (Form 4070).</li> </ul>
<b>December 10</b>	<b>Individuals</b>	<ul style="list-style-type: none"> <li>Report November tip income of \$20 or more to employers (Form 4070).</li> </ul>
	<b>Calendar-year corporations</b>	<ul style="list-style-type: none"> <li>Pay the fourth installment of 2026 estimated income taxes and complete Form 1120-W for the corporation's records.</li> </ul>
<b>December 15</b>	<b>Employers</b>	<ul style="list-style-type: none"> <li>Deposit Social Security, Medicare and withheld income taxes for November if the monthly deposit rule applies.</li> <li>Deposit nonpayroll withheld income tax for November if the monthly deposit rule applies.</li> </ul>

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