



TAXGURU LLO.

- **Jan. 15, 2026** – **Fourth quarter estimated tax payments due for 2025** for self-employed individuals or those with other income without tax withholding.
- **Late January 2026** – **The estimated launch of tax season 2025.** The IRS has not yet announced an official tax year 2025 start date, but the agency typically starts accepting and processing income tax returns in late January.
- **Jan. 31, 2026:**
  - **Deadline for employers to send W-2 forms:** Employers must send W-2 tax forms no later than this date (you still might receive yours in early February).
  - **Deadline to send certain 1099 tax documents:** This is also the deadline to send certain 1099 tax forms, including Form 1099-NEC, which reports self-employment income from side hustles or freelance work. You might also receive a Form 1099-MISC if you received income from interest or dividends, rents, royalties, or prize winnings.
- **Feb. 17, 2026 – Deadline to reclaim your exemption from withholding.** This applies if you claim an exemption from your employer withholding taxes from your paycheck on your Form W-4. To remain exempt from withholding, you must give your employer a new Form W-4 by this date every year.
- **April 1, 2026 – Due date to take the 2025 required minimum distribution** from your retirement account if you turned 73 during the previous year (2025).
- **April 15, 2026:**
  - **Tax Day tax filing deadline:** The deadline to file or e-file your individual federal income tax return.
  - **Deadline for most state tax returns,** though there are some exceptions for certain states.
  - **Deadline to request a tax extension** by filing Form 4868 and to pay any taxes due from tax year 2025 (even if you are requesting an extension).
  - **Deadline to make HSA and IRA contributions** for tax year 2025.
  - **Estimated tax payments due** for the first quarter of 2026.

- June 15, 2026 – Second quarter estimated tax payments due for 2026.
- Sept. 15, 2026 – Third quarter estimated tax payments due for 2026.
- Oct. 15, 2026 – Extended deadline to file your 2025 income tax return if you requested a tax extension.
- Dec. 31, 2026 – Due date to take the 2026 required minimum distribution from your retirement plan for those 73 and older.
- Jan. 15, 2027 – Fourth quarter estimated tax payments due for 2026.

### Business tax deadlines

#### When are business taxes due?

Small business owners — including those who own partnerships, corporations, and certain LLCs — have some unique tax due dates to remember. The list below doesn't cover every business tax deadline, but we've included some of the most important ones to remember.

- Jan. 15, 2026 – Fourth quarter estimated tax payments due for 2025.
- Jan. 31, 2026:
  - Deadline to send Form W-2 to your employees.
  - Deadline to send certain 1099 forms such as Form 1099-NEC or Form 1099-K.
- March 16, 2026:
  - Taxes due for partnerships, S corporations, or multi-member LLCs taxed as partnerships. This is the due date for calendar year business filers. If your business uses a fiscal year instead, your tax due date is the 15th day of the third month after the close of your tax year. For example, if your business's fiscal year is June 1 to May 31, your business tax return due date would be Aug. 15 — three months and 15 days after May 31.
  - Deadline to request a tax extension for partnerships, S corps, and LLCs taxed as partnerships.
  - Deadline to file 2553 to switch your business election to an S corp for tax year 2026.

- **April 15, 2026:**

- **Taxes due for C corporations, sole proprietors, single-member LLCs, and LLCs taxed as corporations.** If your business uses a fiscal tax year, you must file your business tax return by the 15th day of the third month after the end of your tax year.
- **Deadline to request a tax extension** for C corps, sole proprietors, single-member LLCs, and LLCs taxed as corporations.
- **May 15, 2026** – Tax returns due for tax-exempt nonprofits that follow a calendar year tax period.
- **June 15, 2026** – Second quarter estimated tax payments due for 2026.
- **Sept. 15, 2026:**

- **Third quarter estimated tax payments due for 2026.**
- **Extended tax deadline for partnerships and S corps** that filed a tax extension.
- **Oct. 15, 2026** – Extended tax deadline for C corps, sole proprietors, and certain LLCs that filed a tax extension.
- **Nov. 16, 2026** – Extended tax deadline for tax-exempt nonprofits that follow a calendar year tax period.
- **Jan. 15, 2027** – Fourth quarter estimated tax payments due for 2026.

If you'd like a complete picture of all the 2026 tax calendar due dates, check out [IRS Publication 509](#) (if the publication is not updated for 2026 yet, check back soon!).