



2026 TAX DUE DATES AT A GLANCE



Etienne Consulting

Key federal tax filing and payment deadlines for individuals, businesses, employers, and other taxpayers.

(Dates apply to returns and payments for the 2025 tax year unless noted.)

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APRIL

- April 1** | Employers – Electronically file 2025 Forms 1097, 1098, 1099 (other than those with an earlier deadline) and W-2G.
- April 10** | Individuals – Report March tip income of \$20 or more to employers (Form 4070).
- April 15** | Employers – Deposit nonpayroll withheld income tax for March if the monthly deposit rule applies.
- April 15** | Employers – Deposit Social Security, Medicare and withheld income taxes for March if the monthly deposit rule applies.
- April 15** | Calendar-year corporations – Pay the first installment of 2026 estimated income taxes. File Form 1120-W for your records.
- April 15** | Calendar-year corporations – File a 2025 income tax return (Form 1120) or file for an automatic six-month extension (Form 7004). Pay any tax due.
- April 15** | Calendar-year trusts & estates – File a 2025 income tax return (Form 1041) or file for an automatic five-and-a-half-month extension (Form 7004) (six-month extension for bankruptcy estates). Pay any income tax due.
- April 15** | Individuals – File a 2025 income tax return (Form 1040 or 1040-SR) or file for an automatic six-month extension (Form 4868). (Taxpayers living outside the U.S. and Puerto Rico, or in the military outside those locations, automatically get a two-month extension.) Pay any tax due.
- April 15** | Individuals – Pay the first installment of 2026 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.
- April 15** | Individuals – Make 2025 contributions to a SEP or certain other retirement plans (unless you file an extension).
- April 15** | Individuals – Make 2025 contributions to a traditional IRA or Roth IRA (even if you file an extension).
- April 15** | Individuals – File a 2025 gift tax return (Form 709) 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.
- April 15** | Household employers – File Schedule H if wages paid are \$2,800 or more in 2025 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is submitted with the return and is extended if the return is extended.
- April 30** | Employers – Report Social Security and Medicare taxes and income tax withholding for 1st quarter 2026 (Form 941) and pay any tax due if all associated taxes weren't deposited on time and in full.



MAY

- May 11** | Employers – Report Social Security and Medicare taxes and income tax withholding for 1st quarter 2026 (Form 941) if all associated taxes due were deposited on time and in full.
- May 11** | Individuals – Report April tip income of \$20 or more to employers (Form 4070).
- May 15** | Calendar-year small exempt organizations (with gross receipts normally of \$50,000 or less) – File a 2025 e-Postcard (Form 990-N) if not filing Form 990 or Form 990-EZ.
- May 15** | Calendar-year exempt organizations – File a 2025 information return (Form 990, 990-EZ or 990-PF) or file for an automatic six-month extension (Form 8868). Pay any tax due.
- May 15** | Employers – Deposit nonpayroll withheld income tax for April if the monthly deposit rule applies.
- May 15** | Employers – Deposit Social Security, Medicare and withheld income taxes for April if the monthly deposit rule applies.



JUNE

- June 10** | Individuals – Report May tip income of \$20 or more to employers (Form 4070).
- June 15** | Employers – Deposit nonpayroll withheld income tax for May if the monthly deposit rule applies.
- June 15** | Employers – Deposit Social Security, Medicare and withheld income taxes for May if the monthly deposit rule applies.
- June 15** | Calendar-year corporations – Pay the second installment of 2026 estimated income taxes. File Form 1120-W for your records.
- June 15** | Individuals – Pay the second installment of 2026 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.
- June 15** | Individuals – File a 2025 individual income tax return (Form 1040 or 1040-SR) or file for a four-month extension (Form 4868) if you live outside the U.S. and Puerto Rico or you serve in the military outside those locations. Pay any tax, interest and penalties due.



JULY

- July 10** | Individuals – Report June tip income of \$20 or more to employers (Form 4070).
- July 15** | Employers – Deposit nonpayroll withheld income tax for June if the monthly deposit rule applies.
- July 15** | Employers – Deposit Social Security, Medicare and withheld income taxes for June if the monthly deposit rule applies.
- July 31** | Employers – File a 2025 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.
- July 31** | Employers – Report Social Security and Medicare taxes and income tax withholding for 2nd quarter 2026 (Form 941) and pay any tax due if all associated taxes weren't deposited on time and in full.



AUGUST

- August 10** | Individuals – Report July tip income of \$20 or more to employers (Form 4070).
- August 11** | Employers – Report Social Security and Medicare taxes and income tax withholding for 2nd quarter 2026 (Form 941) if all associated taxes due were deposited on time and in full.
- August 17** | Employers – Deposit nonpayroll withheld income tax for July if the monthly deposit rule applies.
- August 17** | Employers – Deposit Social Security, Medicare and withheld income taxes for July if the monthly deposit rule applies.



SEPTEMBER

- September 10** | Individuals – Report August tip income of \$20 or more to employers (Form 4070).
- September 15** | Employers – Deposit nonpayroll withheld income tax for August if the monthly deposit rule applies.
- September 15** | Employers – Deposit Social Security, Medicare and withheld income taxes for August if the monthly deposit rule applies.
- September 15** | Individuals – Pay the third installment of 2026 estimated taxes (Form 1040-ES) if not paying income tax through withholding or not paying sufficient income tax through withholding.



OCTOBER

- October 15** | Individuals – Report September tip income of \$20 or more to employers (Form 4070).
- October 15** | Employers – Deposit nonpayroll withheld income tax for September if the monthly deposit rule applies.
- October 15** | Employers – Deposit Social Security, Medicare and withheld income taxes for September if the monthly deposit rule applies.
- October 15** | Individuals – File a 2025 individual income tax return (Form 1040 or 1040-SR) if you received an automatic six-month extension. Pay any tax, interest and penalties due.



NOVEMBER

- November 10** | Individuals – Report October tip income of \$20 or more to employers (Form 4070).



DECEMBER

- December 15** | Employers – Deposit nonpayroll withheld income tax for November if the monthly deposit rule applies.
- December 15** | Employers – Deposit Social Security, Medicare and withheld income taxes for November if the monthly deposit rule applies.



Let us handle the numbers
so you can focus on what
matters most.



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We're here
to help!