

## 2026 Key Dates for 2025 Tax Year

For the 2025 tax year (filing in 2026), the major deadlines are:

- **January 15, 2026:** Final installment due for 2025 [estimated tax payments](#).
- **Late January 2026:** Official start of the tax season when the IRS begins accepting and processing federal returns.
- **February 2, 2026:** Deadline for employers to mail **W-2** forms and for payers to send most **1099** forms to recipients.
- **March 16, 2026:** Deadline for **S corporations** (Form 1120-S) and **Partnerships** (Form 1065) to file or request an extension.
- **April 15, 2026 (Tax Day):**
  - Final deadline to file **Individual** (Form 1040) and **C Corporation** (Form 1120) returns.
  - Last day to submit [Form 4868](#) for an automatic six-month extension.
  - Last day to make contributions to an **IRA or HSA** for the 2025 tax year.
  - First 2026 estimated tax payment due.
- **June 15, 2026:** Deadline for **U.S. citizens living abroad** to file returns (automatic 2-month extension), though interest still accrues on unpaid tax from April 15.
- **September 15, 2026:** Extended deadline for S corporations and partnerships.
- **October 15, 2026:** Final deadline for individuals and C corporations who filed for a six-month extension.

### Quarterly Estimated Tax Deadlines

Individuals who do not have enough tax withheld from their income (such as freelancers or the self-employed) must pay [quarterly estimated taxes](#):

- **Q1 (Jan–Mar):** April 15
- **Q2 (Apr–May):** June 15
- **Q3 (Jun–Aug):** September 15
- **Q4 (Sep–Dec):** January 15 (of the following year)

### Important Considerations

- **Weekends and Holidays:** If a deadline falls on a Saturday, Sunday, or legal holiday, it moves to the next business day.
- **Payment vs. Filing:** An extension to file is **not** an extension to pay. All taxes owed must still be paid by the original April 15 deadline to avoid interest and penalties.
- **Disaster Relief:** The IRS often grants automatic extensions for taxpayers in federally declared disaster areas. Current updates are available on the [IRS Disaster Relief page](#).