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### Tax Season 2026 | US Tax Calendar

Sep 15, 2025 & Dec 15, 2025	<ul style="list-style-type: none"> <li>3<sup>rd</sup> &amp; 4<sup>th</sup> quarter of 2025 corporate federal &amp; state estimated tax payments due, your last chance to make corporate estimated payments for tax year 2025</li> <li>This is the best time to finalize your full-year 2025 results &amp; work with your CPA on year-end planning on both entity &amp; personal levels, January may be too late...</li> </ul>
Dec 31, 2025	<ul style="list-style-type: none"> <li>Happy New [Tax] Year 2026!</li> <li>If you are a cash basis taxpayer, any payments received or made after this date, will generally be reported in the following tax year 2026</li> <li>If you are an accrual basis taxpayer, make sure all your 2025 revenues &amp; expenses are recorded on your books, invoices are sent/received by this day!</li> </ul>
Jan 15, 2026	<ul style="list-style-type: none"> <li>4<sup>th</sup> quarter of 2025 personal federal &amp; state income tax estimated tax payments due, last chance to make individual estimated tax payments for 2025</li> </ul>
Feb 2, 2026	<ul style="list-style-type: none"> <li>IRS forms 1099-INT, 1099-DIV, 1099-B, 1099-NEC, 1099-MISC are due, for any US interest, dividends, trades, non-employee compensation, or rent paid in 2025</li> <li>You may also have to file special forms like 3921 or 3922 by this day, if your company had stock option exercises or an ESPP plan in 2025</li> </ul>
Mar 16, 2026	<ul style="list-style-type: none"> <li>Due date for tax year 2025 IRS forms 1065 (partnerships) &amp; 1120-S (S-corps) &amp; corresponding final tax payments for tax year 2025, if applicable</li> </ul>
Apr 15, 2026 (TAX DAY!)	<ul style="list-style-type: none"> <li>Happy Tax Day USA! – 2025 personal US tax returns (IRS forms 1040, 1040-SR, 1040-NR), corporate tax returns (IRS forms 1120, 1120-F), extension forms &amp; most state returns are due, with any remaining taxes due for tax year 2025 (!)</li> <li>1<sup>st</sup> quarter of 2026 estimated tax payments due (both personal &amp; corporate), mandatory first installment (MFI) payments due in New York &amp; New York City</li> </ul>
Jun 15, 2026	<ul style="list-style-type: none"> <li>2<sup>nd</sup> quarter of 2026 estimated tax payments (personal &amp; corporate)</li> <li>2025 tax filing &amp; payment deadline for American taxpayers living outside the US</li> </ul>
Sep 15, 2026	<ul style="list-style-type: none"> <li>Extended due date - partnership &amp; S-corp returns, + C-corps with 6/30 year-end</li> <li>3<sup>rd</sup> quarter of 2026 estimated tax payments due (personal &amp; corporate)</li> </ul>
Oct 15, 2026	<ul style="list-style-type: none"> <li>Extended due date for tax year 2025 personal &amp; corporate returns &amp; also final day to file FBAR on form FinCen 114, if you had foreign bank accounts in 2025</li> </ul>
Dec 15, 2026	<ul style="list-style-type: none"> <li>4<sup>th</sup> quarter of 2025 estimated tax payments due (corporate)</li> </ul>
Various	<ul style="list-style-type: none"> <li>If your Company has US-based w-2 employees, you will be subject to payroll tax filings: forms 940, 941, state payroll tax forms, unemployment insurance, etc.</li> <li>If your Company is registered to collect &amp; remit sales taxes, you will need to file corresponding sales tax returns &amp; make payments to the states / localities</li> </ul>

If your entity is formed in the State of Delaware:

Mar 1, 2026	Corporations: Delaware corporate franchise tax & annual reports are due (minimum tax = \$175, maximum tax = \$250,000, depends on your corp's assets & number of shares)
Jun 1, 2026	LLC's / LLP's / LP's: Delaware annual tax filing due (flat \$300)
Link	<a href="https://icis.corp.delaware.gov/ecorp/logintax.aspx">https://icis.corp.delaware.gov/ecorp/logintax.aspx</a>

If your entity is formed, or is registered to do business in the State of New York:

Every 2 years after registration	New York biennial reports for corporations & LLCs are due on the second anniversary of your formation month (\$9 fee) & every two years thereafter
Link	<a href="https://filing.dos.ny.gov/eBiennialWeb/">https://filing.dos.ny.gov/eBiennialWeb/</a>

Note: depending on your industry or footprint, other reports may be due, please consult with a tax pro to be sure.

<https://tk.cpa>