

## 2025 Federal Tax Deadline Calendar

Key dates for individuals, businesses, and employers. Dates that fall on a weekend or holiday shift to the next business day. Wisconsin state deadlines generally mirror federal.

<b>Jan 15, 2026</b>	<b>Q4 2025 Estimated Tax Payment Due</b> Self-employed, freelancers, investors, S-Corp shareholders.	PERSONAL			
<b>Jan 31, 2026</b>	<b>W-2 and 1099-NEC Must Be Furnished to Recipients</b> Employers furnish W-2s; businesses send 1099-NEC to contractors paid \$600+.	PAYROLL			
<b>Feb 28, 2026</b>	<b>Paper 1099s Due to IRS</b> Paper 1099-MISC, 1099-INT, 1099-DIV filed with IRS.	BUSINESS			
<b>Mar 17, 2026</b>	<b>S-Corp (1120-S) and Partnership (1065) Returns Due</b> File or extend. K-1s to shareholders/partners also due.	BUSINESS			
<b>Apr 15, 2026</b>	<b>Individual Income Tax Return Due (Form 1040)</b> File or extend (Form 4868). Extension is NOT an extension to pay — pay any tax owed today.	PERSONAL			
<b>Apr 15, 2026</b>	<b>Q1 2026 Estimated Tax Payment Due</b> First quarterly estimated payment for the 2026 tax year.	PERSONAL			
<b>Apr 15, 2026</b>	<b>C-Corp Return (Form 1120) Due</b> Calendar year C-Corps must file or extend.	BUSINESS			
<b>Jun 16, 2026</b>	<b>Q2 2026 Estimated Tax Payment Due</b> Second quarterly estimated payment for the 2026 tax year.	PERSONAL			
<b>Sep 15, 2026</b>	<b>Extended S-Corp / Partnership Returns Due</b> Final deadline for 1120-S and 1065 that received 6-month extension.	BUSINESS			
<b>Sep 15, 2026</b>	<b>Q3 2026 Estimated Tax Payment Due</b> Third quarterly estimated payment for the 2026 tax year.	PERSONAL			
<b>Oct 15, 2026</b>	<b>Extended Individual Returns Due — Final Deadline</b> No further extensions available after this date.	PERSONAL			
<b>Jan 15, 2027</b>	<b>Q4 2026 Estimated Tax Payment Due</b> Fourth quarterly payment for the 2026 tax year.	PERSONAL			
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%; color: blue;">PERSONAL — individual &amp; estimated payments</td> <td style="width: 33%; color: green;">BUSINESS — entity returns</td> <td style="width: 33%; color: red;">PAYROLL — W-2 / 1099 obligations</td> </tr> </table>			PERSONAL — individual & estimated payments	BUSINESS — entity returns	PAYROLL — W-2 / 1099 obligations
PERSONAL — individual & estimated payments	BUSINESS — entity returns	PAYROLL — W-2 / 1099 obligations			

General reference only. Confirm dates with your tax advisor. Call (920) 213-5979 with questions.