

2026 TAXCALENDAR

January

15 Individuals: 4th quarter estimated tax payment due for 2025

February

2 Forms 1099 and Forms W-2 due to recipients and IRS
2 4th quarter payroll tax returns due

March

2 LA City Business Tax Renewal deadline
16 S Corporation/Partnership tax returns are due, unless extension is filed
16 S Corporation election due to elect to be treated as S Corporation beginning 2026

April

1 Business property taxes due (Form 571-L)
15 Individual/Trust/Corporate tax returns are due, unless extension is filed
15 Individuals / Corporations – 1st estimated tax payment due for 2026
15 Foreign bank account report due, unless extension is filed
15 Last day to make a contribution to Traditional IRA, Roth IRA, and Health Savings Account for 2025 tax year
15 SEP-IRA and SOLO 401k contributions due or can be extended to October 15, if tax return extended
30 1st quarter payroll tax returns due

May

15 Non-profit organizations tax returns due (calendar year-end)

June

15 Individuals/Corporations: 2nd estimated tax payment due for 2026

July

31 2nd quarter payroll tax returns due

September

15 Due date for Corporate/ S Corporation/Partnership tax returns that were extended
15 Individual/Corporations: 3rd estimated tax payment due for 2026

October

15 Due date for Individual/Trusts/Corporations that were extended
15 Due date for Foreign bank account report for 2025 that were extended

November

2 3rd quarter payroll tax returns due
16 Non-profit organizations tax returns due (calendar year-end) that were extended

December

15 Corporations: 4th estimated tax payment due for 2026

