

2026 IRS Tax Due Date Calendar

Use this 2026 IRS due date calendar to keep track of important federal tax filing, payment, information return, and selected employer deadlines. Dates are organized by month for quick reference, with a detailed master table below for website use.

Disclaimer: This calendar is for general federal tax deadline reference only and may not apply to every taxpayer. Please contact our office for guidance specific to your situation.

Scope note: This version includes federal IRS dates for individuals, partnerships, S corporations, C corporations, estimated tax payments, extensions, Form 941, Form 940/FUTA, Forms W-2/W-3, and Form 1099-NEC. It excludes state deadlines, excise tax dates, monthly and semiweekly payroll deposit schedules, and employee tip-reporting reminders.

Source: IRS Publication 509 (2026), Tax Calendars. Prepared for website and client reference use.

Client-Friendly Federal Due Date Table by Month

January 2026

Date	Applies To	What Is Due	Forms / Notes
Jan 15, 2026	Individuals who make estimated tax payments	Make the final installment of 2025 estimated tax if you did not pay enough tax through withholding. You do not have to make this payment if you file your 2025 Form 1040 or Form 1040-SR and pay all tax due by February 2, 2026.	Form 1040-ES; Form 1040; Form 1040-SR
Jan 15, 2026	Farmers and fishermen	Pay 2025 estimated tax. If you do not pay by this date, file your 2025 return and pay all tax due by March 2, 2026, to avoid an estimated tax penalty.	Form 1040-ES; Form 1040; Form 1040-SR

February 2026

Date	Applies To	What Is Due	Forms / Notes
Feb 2, 2026	Individuals who did not make the January 15 estimated tax payment	Optional deadline to file your 2025 income tax return and pay all tax due to avoid a penalty for late payment of the final 2025 estimated tax installment.	Form 1040; Form 1040-SR
Feb 2, 2026	Businesses that made reportable payments in 2025	Give annual information statements to recipients for reportable payments made during 2025. This includes many Forms 1099 and other information returns. Certain Forms 1099-B, 1099-S, and specified 1099-MISC reporting are due to recipients on February 17.	Forms 1099 and other information returns
Feb 2, 2026	Payers of nonemployee compensation	File Form 1099-NEC with the IRS for nonemployee compensation paid in 2025.	Form 1099-NEC
Feb 2, 2026	All employers	Give employees their copies of Form W-2 for 2025. File Form W-3 with Copy A of all Forms W-2 issued for 2025.	Forms W-2 and W-3
Feb 2, 2026	Employers filing quarterly payroll tax returns	File Form 941 for the fourth quarter of 2025 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by February 10, 2026.	Form 941
Feb 2, 2026	Employers subject to FUTA	File Form 940 for 2025. If undeposited FUTA tax is more than \$500, deposit it. If it is \$500 or less, it may be paid with the return or deposited. If FUTA tax was deposited timely, properly, and in full, the return may be filed by February 10, 2026.	Form 940; FUTA
Feb 10, 2026	Employers filing Form 941	Extended filing deadline for Form 941 for the fourth quarter of 2025 if the tax for the quarter was deposited timely, properly, and in full.	Form 941
Feb 10, 2026	Employers filing Form 940	Extended filing deadline for Form 940 for 2025 if FUTA tax was deposited timely, properly, and in full.	Form 940; FUTA
Feb 17, 2026	Employees claiming exemption from withholding	Give your employer a new Form W-4 by this date if you claimed exemption from income tax withholding last year and want the exemption to continue for another year.	Form W-4
Feb 17, 2026	Businesses with certain information statement reporting	Give annual information statements to recipients for all payments reported on Form 1099-B, all payments reported on Form 1099-S, and substitute payments in box 8 or gross proceeds paid to an attorney in box 10 of Form 1099-MISC.	Forms 1099-B, 1099-S, certain Form 1099-MISC reporting

March 2026

Date	Applies To	What Is Due	Forms / Notes
Mar 2, 2026	Businesses filing paper information returns with the IRS	File information returns with the IRS for certain payments made during 2025. Form 1099-NEC for nonemployee compensation was due February 2. If eligible forms are filed electronically, the due date is March 31.	Forms 1096, 1097, 1098, 1099 except 1099-NEC, 3921, 3922, W-2G
Mar 2, 2026	Farmers and fishermen	File your 2025 income tax return and pay all tax due if you did not pay 2025 estimated tax by January 15, 2026. If you paid the January 15 estimated tax, you have until April 15 to file.	Form 1040; Form 1040-SR
Mar 16, 2026	Calendar-year partnerships	File the 2025 partnership return and provide each partner with Schedule K-1 and, if applicable, Schedule K-3. To request an automatic 6-month extension, file Form 7004; the extended deadline is September 15, 2026.	Form 1065; Schedule K-1; Schedule K-3; Form 7004
Mar 16, 2026	Calendar-year S corporations	File the 2025 S corporation return, pay any tax due, and provide each shareholder with Schedule K-1 and, if applicable, Schedule K-3. To request an automatic 6-month extension, file Form 7004 and deposit the estimated tax due; the extended deadline is September 15, 2026.	Form 1120-S; Schedule K-1; Schedule K-3; Form 7004
Mar 16, 2026	Businesses electing S corporation status for 2026	File Form 2553 to elect S corporation treatment beginning with calendar year 2026. If filed late, S corporation treatment will generally begin with calendar year 2027.	Form 2553
Mar 31, 2026	Businesses filing eligible information returns electronically	Electronically file eligible 2025 information returns with the IRS. This electronic filing deadline does not apply to Form 1099-NEC reporting nonemployee compensation.	Forms 1097, 1098, 1099 except 1099-NEC, 3921, 3922, W-2G

April 2026

Date	Applies To	What Is Due	Forms / Notes
Apr 15, 2026	Individuals	File your 2025 Form 1040 or Form 1040-SR and pay any tax due. To request an automatic 6-month extension to file, file Form 4868 and pay the estimated tax due to avoid penalties and interest. The extended filing deadline is October 15, 2026.	Form 1040; Form 1040-SR; Form 4868
Apr 15, 2026	Individuals who make estimated tax payments	Make the first installment of 2026 estimated tax if you are not paying enough tax through withholding.	Form 1040-ES
Apr 15, 2026	Household employers	File Schedule H with Form 1040 if you paid cash wages of \$2,800 or more in 2025 to a household employee. Also report FUTA on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to household employees.	Schedule H (Form 1040)
Apr 15, 2026	Calendar-year C corporations	File the 2025 corporate income tax return and pay any tax due. To request an automatic 6-month extension, file Form 7004 and deposit the estimated tax due. The extended filing deadline is October 15, 2026.	Form 1120; Form 7004
Apr 15, 2026	Corporations that make estimated tax payments	Deposit the first installment of 2026 estimated income tax.	Corporate estimated tax
Apr 30, 2026	Employers filing Form 941	File Form 941 for the first quarter of 2026 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by May 11, 2026.	Form 941
Apr 30, 2026	Employers subject to FUTA	Deposit FUTA tax owed through March if the amount is more than \$500.	FUTA

May 2026

Date	Applies To	What Is Due	Forms / Notes
May 11, 2026	Employers filing Form 941	Extended filing deadline for Form 941 for the first quarter of 2026 if the tax for the quarter was deposited timely, properly, and in full.	Form 941

June 2026

Date	Applies To	What Is Due	Forms / Notes
Jun 15, 2026	U.S. citizens or resident aliens living and working outside the United States and Puerto Rico	File Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. To request additional time to file, file Form 4868 and pay the estimated tax due; the extended deadline is October 15, 2026.	Form 1040; Form 1040-SR; Form 4868
Jun 15, 2026	Individuals who make estimated tax payments	Make the second installment of 2026 estimated tax if you are not paying enough tax through withholding.	Form 1040-ES
Jun 15, 2026	Corporations that make estimated tax payments	Deposit the second installment of 2026 estimated income tax.	Corporate estimated tax

July 2026

Date	Applies To	What Is Due	Forms / Notes
Jul 31, 2026	Employers filing Form 941	File Form 941 for the second quarter of 2026 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by August 10, 2026.	Form 941
Jul 31, 2026	Employers subject to FUTA	Deposit FUTA tax owed through June if the amount is more than \$500.	FUTA

August 2026

Date	Applies To	What Is Due	Forms / Notes
Aug 10, 2026	Employers filing Form 941	Extended filing deadline for Form 941 for the second quarter of 2026 if the tax for the quarter was deposited timely, properly, and in full.	Form 941

September 2026

Date	Applies To	What Is Due	Forms / Notes
Sep 15, 2026	Individuals who make estimated tax payments	Make the third installment of 2026 estimated tax if you are not paying enough tax through withholding.	Form 1040-ES
Sep 15, 2026	Calendar-year partnerships that requested an extension	File the 2025 partnership return and provide each partner with final or amended Schedule K-1 and, if applicable, Schedule K-3.	Form 1065; Schedule K-1; Schedule K-3
Sep 15, 2026	Calendar-year S corporations that requested an extension	File the 2025 S corporation return, pay any tax, interest, and penalties due, and provide each shareholder with final or amended Schedule K-1 and, if applicable, Schedule K-3.	Form 1120-S; Schedule K-1; Schedule K-3
Sep 15, 2026	Corporations that make estimated tax payments	Deposit the third installment of 2026 estimated income tax.	Corporate estimated tax

October 2026

Date	Applies To	What Is Due	Forms / Notes
Oct 15, 2026	Individuals with a valid automatic 6-month extension	File your 2025 Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.	Form 1040; Form 1040-SR

Date	Applies To	What Is Due	Forms / Notes
Oct 15, 2026	Calendar-year C corporations that requested an extension	File the 2025 corporate income tax return and pay any tax, interest, and penalties due.	Form 1120

November 2026

Date	Applies To	What Is Due	Forms / Notes
Nov 2, 2026	Employers filing Form 941	File Form 941 for the third quarter of 2026 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by November 10, 2026.	Form 941
Nov 2, 2026	Employers subject to FUTA	Deposit FUTA tax owed through September if the amount is more than \$500.	FUTA
Nov 10, 2026	Employers filing Form 941	Extended filing deadline for Form 941 for the third quarter of 2026 if the tax for the quarter was deposited timely, properly, and in full.	Form 941

December 2026

Date	Applies To	What Is Due	Forms / Notes
Dec 15, 2026	Corporations that make estimated tax payments	Deposit the fourth installment of 2026 estimated income tax.	Corporate estimated tax

Detailed Master Table

Date	Category	Applies To	Detailed Action	Forms / Notes	Source Section
Jan 15, 2026	Individuals	Individuals who make estimated tax payments	Make the final installment of 2025 estimated tax if you did not pay enough tax through withholding. You do not have to make this payment if you file your 2025 Form 1040 or Form 1040-SR and pay all tax due by February 2, 2026.	Form 1040-ES; Form 1040; Form 1040-SR	General Tax Calendar - January 15
Jan 15, 2026	Individuals	Farmers and fishermen	Pay 2025 estimated tax. If you do not pay by this date, file your 2025 return and pay all tax due by March 2, 2026, to avoid an estimated tax penalty.	Form 1040-ES; Form 1040; Form 1040-SR	General Tax Calendar - January 15
Feb 2, 2026	Individuals	Individuals who did not make the January 15 estimated tax payment	Optional deadline to file your 2025 income tax return and pay all tax due to avoid a penalty for late payment of the final 2025 estimated tax installment.	Form 1040; Form 1040-SR	General Tax Calendar - February 2
Feb 2, 2026	Information Returns	Businesses that made reportable payments in 2025	Give annual information statements to recipients for reportable payments made during 2025. This includes many Forms 1099 and other information returns. Certain Forms 1099-B, 1099-S, and specified 1099-MISC reporting are due to recipients on February 17.	Forms 1099 and other information returns	General Tax Calendar - February 2
Feb 2, 2026	Information Returns	Payers of nonemployee compensation	File Form 1099-NEC with the IRS for nonemployee compensation paid in 2025.	Form 1099-NEC	General and Employer Tax Calendars - February 2
Feb 2, 2026	Employers	All employers	Give employees their copies of Form W-2 for 2025. File Form W-3 with Copy A of all Forms W-2 issued for 2025.	Forms W-2 and W-3	Employer Tax Calendar - February 2
Feb 2, 2026	Employers	Employers filing quarterly payroll tax returns	File Form 941 for the fourth quarter of 2025 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by February 10, 2026.	Form 941	Employer Tax Calendar - February 2
Feb 2, 2026	Employers	Employers subject to FUTA	File Form 940 for 2025. If undeposited FUTA tax is more than \$500, deposit it. If it is \$500 or less, it may be paid with the return or deposited. If FUTA tax was deposited timely, properly, and in full, the return may be filed by February 10, 2026.	Form 940; FUTA	Employer Tax Calendar - February 2
Feb 10, 2026	Employers	Employers filing Form 941	Extended filing deadline for Form 941 for the fourth quarter of 2025 if the tax for the quarter was deposited timely, properly, and in full.	Form 941	Employer Tax Calendar - February 10
Feb 10, 2026	Employers	Employers filing Form 940	Extended filing deadline for Form 940 for 2025 if FUTA tax was deposited timely, properly, and in full.	Form 940; FUTA	Employer Tax Calendar - February 10
Feb 17, 2026	Individuals	Employees claiming exemption from withholding	Give your employer a new Form W-4 by this date if you claimed exemption from income tax withholding last year and want the exemption to continue for another year.	Form W-4	General Tax Calendar - February 17
Feb 17, 2026	Information Returns	Businesses with certain information statement reporting	Give annual information statements to recipients for all payments reported on Form 1099-B, all payments reported on Form 1099-S, and substitute payments in box 8 or gross proceeds paid to an attorney in box 10 of Form 1099-MISC.	Forms 1099-B, 1099-S, certain Form 1099-MISC reporting	General Tax Calendar - February 17
Mar 2, 2026	Information Returns	Businesses filing paper information returns with the IRS	File information returns with the IRS for certain payments made during 2025. Form 1099-NEC for nonemployee compensation was due February 2. If eligible forms are filed electronically, the due date is March 31.	Forms 1096, 1097, 1098, 1099 except 1099-NEC, 3921, 3922, W-2G	General Tax Calendar - March 2
Mar 2, 2026	Individuals	Farmers and fishermen	File your 2025 income tax return and pay all tax due if you did not pay 2025 estimated tax by January 15, 2026. If you paid the January 15 estimated tax, you have until April 15 to file.	Form 1040; Form 1040-SR	General Tax Calendar - March 2
Mar 16, 2026	Businesses	Calendar-year partnerships	File the 2025 partnership return and provide each partner with Schedule K-1 and, if applicable, Schedule K-3. To request an automatic 6-month extension, file Form 7004; the extended deadline is September 15, 2026.	Form 1065; Schedule K-1; Schedule K-3; Form 7004	General Tax Calendar - March 16
Mar 16, 2026	Businesses	Calendar-year S corporations	File the 2025 S corporation return, pay any tax due, and provide each shareholder with Schedule K-1 and, if applicable, Schedule K-3. To request an automatic 6-month extension, file Form 7004 and deposit the estimated tax due; the extended deadline is September 15, 2026.	Form 1120-S; Schedule K-1; Schedule K-3; Form 7004	General Tax Calendar - March 16
Mar 16, 2026	Businesses	Businesses electing S corporation status for 2026	File Form 2553 to elect S corporation treatment beginning with calendar year 2026. If filed late, S corporation treatment will generally begin with calendar year 2027.	Form 2553	General Tax Calendar - March 16
Mar 31, 2026	Information Returns	Businesses filing eligible information returns electronically	Electronically file eligible 2025 information returns with the IRS. This electronic filing deadline does not apply to Form 1099-NEC reporting nonemployee compensation.	Forms 1097, 1098, 1099 except 1099-NEC, 3921, 3922, W-2G	General Tax Calendar - March 31
Apr 15, 2026	Individuals	Individuals	File your 2025 Form 1040 or Form 1040-SR and pay any tax due. To request an automatic 6-month extension to file, file Form 4868 and pay the estimated tax due to avoid penalties and interest. The extended filing deadline is October 15, 2026.	Form 1040; Form 1040-SR; Form 4868	General Tax Calendar - April 15
Apr 15, 2026	Individuals	Individuals who make estimated tax payments	Make the first installment of 2026 estimated tax if you are not paying enough tax through withholding.	Form 1040-ES	General Tax Calendar - April 15

Date	Category	Applies To	Detailed Action	Forms / Notes	Source Section
Apr 15, 2026	Individuals	Household employers	File Schedule H with Form 1040 if you paid cash wages of \$2,800 or more in 2025 to a household employee. Also report FUTA on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to household employees.	Schedule H (Form 1040)	General and Employer Tax Calendars - April 15
Apr 15, 2026	Businesses	Calendar-year C corporations	File the 2025 corporate income tax return and pay any tax due. To request an automatic 6-month extension, file Form 7004 and deposit the estimated tax due. The extended filing deadline is October 15, 2026.	Form 1120; Form 7004	General Tax Calendar - April 15
Apr 15, 2026	Businesses	Corporations that make estimated tax payments	Deposit the first installment of 2026 estimated income tax.	Corporate estimated tax	General Tax Calendar - April 15
Apr 30, 2026	Employers	Employers filing Form 941	File Form 941 for the first quarter of 2026 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by May 11, 2026.	Form 941	Employer Tax Calendar - April 30
Apr 30, 2026	Employers	Employers subject to FUTA	Deposit FUTA tax owed through March if the amount is more than \$500.	FUTA	Employer Tax Calendar - April 30
May 11, 2026	Employers	Employers filing Form 941	Extended filing deadline for Form 941 for the first quarter of 2026 if the tax for the quarter was deposited timely, properly, and in full.	Form 941	Employer Tax Calendar - May 11
Jun 15, 2026	Individuals	U.S. citizens or resident aliens living and working outside the United States and Puerto Rico	File Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. To request additional time to file, file Form 4868 and pay the estimated tax due; the extended deadline is October 15, 2026.	Form 1040; Form 1040-SR; Form 4868	General Tax Calendar - June 15
Jun 15, 2026	Individuals	Individuals who make estimated tax payments	Make the second installment of 2026 estimated tax if you are not paying enough tax through withholding.	Form 1040-ES	General Tax Calendar - June 15
Jun 15, 2026	Businesses	Corporations that make estimated tax payments	Deposit the second installment of 2026 estimated income tax.	Corporate estimated tax	General Tax Calendar - June 15
Jul 31, 2026	Employers	Employers filing Form 941	File Form 941 for the second quarter of 2026 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by August 10, 2026.	Form 941	Employer Tax Calendar - July 31
Jul 31, 2026	Employers	Employers subject to FUTA	Deposit FUTA tax owed through June if the amount is more than \$500.	FUTA	Employer Tax Calendar - July 31
Aug 10, 2026	Employers	Employers filing Form 941	Extended filing deadline for Form 941 for the second quarter of 2026 if the tax for the quarter was deposited timely, properly, and in full.	Form 941	Employer Tax Calendar - August 10
Sep 15, 2026	Individuals	Individuals who make estimated tax payments	Make the third installment of 2026 estimated tax if you are not paying enough tax through withholding.	Form 1040-ES	General Tax Calendar - September 15
Sep 15, 2026	Businesses	Calendar-year partnerships that requested an extension	File the 2025 partnership return and provide each partner with final or amended Schedule K-1 and, if applicable, Schedule K-3.	Form 1065; Schedule K-1; Schedule K-3	General Tax Calendar - September 15
Sep 15, 2026	Businesses	Calendar-year S corporations that requested an extension	File the 2025 S corporation return, pay any tax, interest, and penalties due, and provide each shareholder with final or amended Schedule K-1 and, if applicable, Schedule K-3.	Form 1120-S; Schedule K-1; Schedule K-3	General Tax Calendar - September 15
Sep 15, 2026	Businesses	Corporations that make estimated tax payments	Deposit the third installment of 2026 estimated income tax.	Corporate estimated tax	General Tax Calendar - September 15
Oct 15, 2026	Individuals	Individuals with a valid automatic 6-month extension	File your 2025 Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.	Form 1040; Form 1040-SR	General Tax Calendar - October 15
Oct 15, 2026	Businesses	Calendar-year C corporations that requested an extension	File the 2025 corporate income tax return and pay any tax, interest, and penalties due.	Form 1120	General Tax Calendar - October 15
Nov 2, 2026	Employers	Employers filing Form 941	File Form 941 for the third quarter of 2026 and deposit or pay any undeposited tax. If taxes were deposited timely, properly, and in full, the return may be filed by November 10, 2026.	Form 941	Employer Tax Calendar - November 2
Nov 2, 2026	Employers	Employers subject to FUTA	Deposit FUTA tax owed through September if the amount is more than \$500.	FUTA	Employer Tax Calendar - November 2
Nov 10, 2026	Employers	Employers filing Form 941	Extended filing deadline for Form 941 for the third quarter of 2026 if the tax for the quarter was deposited timely, properly, and in full.	Form 941	Employer Tax Calendar - November 10
Dec 15, 2026	Businesses	Corporations that make estimated tax payments	Deposit the fourth installment of 2026 estimated income tax.	Corporate estimated tax	General Tax Calendar - December 15

Calendar file note: the companion .ics calendar contains one all-day event per due date, with the applicable deadline details grouped in the event description. No reminders are embedded in the .ics file.