



# 2026 Federal Tax Calendar

## Small Business and Self-Employed

### JANUARY

- 15 – **Individuals:** Pay the final installment of your 2025 estimated tax. Use Form 1040-ES.
- **Farmers and fishermen:** Pay your estimated tax for 2025. Use Form 1040-ES.

January						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

### FEBRUARY

- 2 – File Form 720 for the fourth quarter of 2025.
- Furnish Forms 1098, 1099, & W-2G to recipients for certain payments during 2025.
- **Employers:** Furnish Form W-2 to employees who worked for you in 2025 & file Form W-3, Transmittal of Wage & Tax Statements, with Copy A of Forms W-2 you issued for 2025.
- File Form 1099-NEC for nonemployee compensation paid in 2025.
- File Form 730 and pay the tax on wagers accepted during Dec 2025.
- File Form 2290 and pay the tax for vehicles first used in Dec 2025.
- File Forms 940, 941, 943, 944 and/or 945 if you did not deposit all taxes when due.
- 10 – File Forms 940, 941, 943, 944 and/or 945 if you timely deposited all required payments.
- 17 – File a new Form W-4 if you claimed exemption from income tax withholding in 2025.
- Furnish Forms 1099-B, 1099-S and certain Forms 1099-MISC to recipients.
- 18 – Begin withholding on employees who claimed exemption from withholding in 2025 but did not file a W-4 to continue withholding exemption in 2026.

February						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

### MARCH

- 2 – File paper Forms 1094-C and 1095-C with IRS if you are an Applicable Large Employer; For all other providers file paper Forms 1094-B and 1095-B with the IRS.
- File Form 1096 with information returns, including Forms 1098, 1099 and W-2G for payments made during 2025.
- File Form 730 and pay the tax on wagers accepted during January.
- File Form 2290 and pay the tax for vehicles first used in January.
- Farmers and fishermen: File Form 1040 and pay any tax due. However, you have until April 15 to file if you paid your 2025 estimated tax payments by Jan 15, 2026.
- Applicable Large Employers provide Forms 1095-C to full time employees; For all other providers of Minimum Essential Coverage, provide Forms 1095-B to responsible individuals.
- 16 – **S Corp:** File Form 1120S for calendar year & pay any tax due. Furnish copy Sch. K-1 or K-3 to each shareholder. For automatic 6-month extension, file Form 7004 & deposit estimated tax. File Form 2553 to elect S Corp status beginning calendar 2026.
- **Partnerships:** File Form 1065 for calendar year and furnish a copy of Sch. K-1 or K-3 to each partner. For automatic 6-month extension, file Form 7004.
- **Withholding Agent:** File Form 1042 for calendar year. For automatic 6-month extension of time to file Form 1042, file Form 7004.
- **Withholding Agent:** File Forms 1042-S & furnish copy to income recipient. For automatic 30-day extension, file Form 8809. A separate request is required for 30-day extension to provide Forms 1042-S to recipients
- 31 – File Form 730 and pay the tax on wagers accepted during February.
- File Form 2290 and pay the tax for vehicles first used in February.
- Electronically file Forms W-2G, 1097, 1098, 1099, 1094-C, 1095-C, 1094-B, 1095-B, 3921, 3922, and 8027.

March						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## APRIL

- 15 – **Individuals:** File Form 1040 or 1040SR and pay any tax due. For automatic 6-month extension file Form 4868 and deposit estimated tax. Pay the first installment of 2026 estimated tax - Use Form 1040-ES.
- **Household Employers:** File Sch. H with Form 1040 if you paid \$2,800 or more to a household employee.
- **Corporations:** File Form 1120 for calendar year and pay any tax due. For automatic 6-month extension, file Form 7004 and deposit estimated tax
- **Form 1120-F filers:** Due dates can vary for Form 1120-F filers, depending on if the foreign corporation has a U.S. place of business and on the year-end of the foreign corporation.
- **Non-Resident Alien** Individuals who received wages as an employee subject to U.S. income tax withholding: File Form 1040NR or 1040NR-EZ. For an automatic 6-month extension, file Form 4868.
- **Withholding Agent:** File Forms 1042-S if you timely requested a 30-day extension. Furnish Forms 1042-S to recipients if you timely requested a 30-day extension.
- 30 – File Form 720 for the first quarter.
- **Employers:** File Form 941 for the first quarter.
- Deposit FUTA tax owed through Mar if more than \$500.
- File Form 730 and pay the tax on wagers accepted during March
- File Form 2290 and pay the tax on vehicles first used in March.

April						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

## MAY

- 11 – File Form 941 for the first quarter if you timely deposited all required payments.

May						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## JUNE

- 1 – File Form 730 and pay the tax on wagers accepted during April.
- File Form 2290 and pay the tax for vehicles first used during April.
- 15 – Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR or 1040NR-EZ. For an automatic extension, file Form 4868
- **Individuals living outside the U.S.:** File Form 1040 or 1040-SR and pay any tax, interest, and penalties due. For automatic extension of 4 months file form 4868 and deposit estimated tax.
- **Individuals:** Pay the second installment of 2026 estimated tax - Use Form 1040-ES.
- **Corporations:** Deposit the second installment of your 2026 estimated tax.
- 30 – File Form 730 and pay the tax on wagers accepted during May.
- File Form 2290 and pay the tax for vehicles first used during May.

June						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

## JULY

- 1 – File Form 11-C to register and pay annual tax if you are in the business of taking wagers.
- 31 – File Form 5500, 5500-EZ, 5500-SF, 5558, or 8955-SSA for calendar year 2025 employee benefit plan
  - File Form 720 for the second quarter.
  - File Form 730 and pay the tax on wagers accepted during June.
  - File Form 2290 and pay the tax for vehicles first used during June.
  - File Form 941 for the second quarter.
  - Deposit FUTA owed through June if more than \$500.

December						
SS	MM	TT	WW	TT	FF	SS
		1	21	32	43	54
65	76	87	98	109	110	121
132	143	154	165	176	187	198
209	220	221	232	243	254	265
276	287	298	309	31	31	

## AUGUST

- 10 – File Form 941 for the second quarter if you timely deposited all required payments.
- 31 – File Form 730 and pay tax on wagers accepted during July.
  - File Form 2290 and pay the tax for vehicles first used during July.

August						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## SEPTEMBER

- 15 – **S Corp:** File calendar year Form 1120S if you timely requested a 6-month extension.
  - **Corporations:** Deposit the third installment of your 2026 estimated tax.
  - **Partnerships:** File calendar year Form 1065 if you timely requested a 6-month extension.
  - **Withholding Agent:** File calendar year Form 1042 if you timely requested a 6-month extension.
  - **Individuals:** Pay the third installment of your 2026 estimated tax - Use Form 1040-ES.
- 30 – File Form 730 and pay tax on wagers accepted during August.
  - File Form 2290 and pay the tax for vehicles first used during August.

September						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

## OCTOBER

- 15 – **Individuals:** File Form 1040 if you timely requested a 6-month extension.
  - **Corporations:** File calendar year Form 1120 if you timely requested a 6-month extension.
  - **Non-Resident Alien Individuals** who received wages as an employee subject to U.S. income tax withholding: File Form 1040NR or 1040NR-EZ if you timely filed Form 4868.

October						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## NOVEMBER

- 2 – File Form 720 for the third quarter.
  - File Form 730 and pay tax on wagers accepted during September.
  - File Form 2290 and pay the tax for vehicles first used during September.
  - File Form 941 for the third quarter.
  - Deposit FUTA owed through Sep if more than \$500.
- 10 – File Form 941 for the third quarter if you timely deposited all required payments.
- 30 – File Form 730 and pay tax on wagers accepted during October.
  - File Form 2290 and pay the tax for vehicles first used during October.

November						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

## DECEMBER

- 15 – **Corporations:** Deposit the fourth installment of your 2026 estimated tax.
- Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR or 1040NR-EZ if you timely filed Form 4868.
  
- 31 – File Form 2290 and pay the tax for vehicles first used during November.
- File Form 730 and pay tax on wagers accepted during November.

### Due Dates for 2026 Estimated Tax Payments for Individuals

Payment	When Income Earned in 2026	Due Date
1st Payment	January 1 to March 31	April 15, 2026
2nd Payment	April 1 to May 31	June 15, 2026
3rd Payment	June 1 to August 31	September 15, 2026
4th Payment	September 1 to December 31	January 15, 2027



**Ken-Mar Tax, Inc.**  
*tax preparation and financial services*