

2026 Federal Tax Calendar

Key filing dates and deadlines for individuals, businesses, and tax-exempt organizations.

IMPORTANT 2026 FEDERAL TAX DATES

February 2

Employers – Form W-2
Payors – Form 1099-NEC

March 2

Payors – Form 1099

March 16

Partnerships, LLCs – Form 1065
S Corporations – Form 1120-S

April 15

Corporations – Form 1120
Estates and Trusts – Form 1041
Individuals – Form 1040
FBAR – FinCEN Form 114

May 15

Exempt Organizations – Form 990

September 15

Extended Partnerships – Form 1065
Extended S Corps – Form 1120-S

October 15

Extended Individuals – Form 1040
Extended Corporations – Form 1120

Outcomes First. Numbers Follow.

January

1/12 Employees report tips to employers (Dec. 2025)

1/15 Form 1040-ES (2025 #4 payment)
EFTPS (Dec. 2025)

February

2/2 Form W-2 (to employees), Form W-3 (to SSA)
Form 720 (Q4 2025)
Form 730 (Dec. 2025)
Form 940 (2025)
Form 941 (Q4 2025)
Form 945, 944, 943 (2025)
Form 1040/1040-SR (if you didn't pay your last installment of estimated tax by 1/15)
Form 1099, 1097, 1098, 3921, 3922, W-2G (to recipients)
Form 1099-NEC (to recipients)
Form 2290 (Dec. 2025)
Form 6627 (Q4 2025)
Form 8300 statements (to recipients)
Form 8809 (if you need more time to file information returns)

2/10 Employees report tips to employers (Jan. 2026)
File Form 940, 943, 944 or 945

2/17 Form W-4
Form 1099-B, Form 1099-S, or for certain reporting on Form 1099-MISC
EFTPS (Jan. 2026)

March

3/2 File information returns and Form 1096 with the IRS (paper forms)
Form 730 (Jan. 2026)
Form 1040 or 1040-SR (for farmers and fishermen)
Form 1094-C, 1094-B
Form 2290 (Jan. 2026)
Forms 8027, 8027-T (paper forms)

3/10 Employees report tips to employers (Feb. 2026)

3/16 Form 1065 (Partnerships and multi-member LLCs)
Form 1120-S (S corporations)
Schedules K-1, K-2, K-3 (to recipients)
Forms 1042, 1042-S, 1042-T (paper forms)
Form 2553
Form 7004 (to extend deadline for Form 1065 or Form 1120-S)
EFTPS (Feb. 2026)

3/31 Form 730 (Feb. 2026)
Form 2290 (Feb. 2026)
E-file forms 1097, 1098, 1099, 3921, 3922, W-2G
E-file Forms 1094-C, 1095-C, 1094-B, 1095-B
E-file Forms 8027, 8027-T

April

4/10 Employees report tips to employers (Mar. 2026)

4/15 E-file FinCEN Form 114 (FBAR)
EFTPS (Mar. 2026)
Form 1040/1040-SR
Form 1040-ES (2026 1st payment)
Form 1040-NR (for an automatic 6-month extension, file Form 4868)
Form 1041
Form 1120
Form 3520 (for automatic 6-month extension: Form 4868 or Form 7004)
Form 7004 (extend deadline for Form 1120)

4/30 Form 941 (Q1 2026)
Form 720 (Q1 2026)
Form 730 (Mar. 2026)
Form 2290 (Mar. 2026)
Form 6627 (Q1 2026)

May

5/11 Employees report tips to employers (Apr. 2026)

5/15 Form 990
EFTPS (Apr. 2026)

June

6/1 Form 730 (Apr. 2026)
Form 2290 (Apr. 2026)

6/10 Employees report tips to employers (May 2026)

6/15 Form 1040, 1040-SR (U.S. citizens or resident aliens living abroad)
Form 1040-ES (2026 second payment)
EFTPS (May 2026)

6/30 Form 730 (May 2026)
Form 2290 (May 2026)

July

7/1 Form 11-C

7/10 Employees report tips to employers (Jun. 2026)

7/15 EFTPS (Jun. 2026)

7/31 Form 720 (Q2 2026)
Form 730 (Jun. 2026)
Form 2290 (Jun. 2026)
Form 6627 (Q2 2026)
E-file Form 5500, 5500-EZ
Form 941 (Q2 2026)

August

8/10 Employees report tips to employers (Jul. 2026)

8/17 EFTPS (Jul. 2026)

8/31 Form 730 (Jul. 2026)
Form 2290 (Jul. 2026)

September

9/10 Employees report tips to employers (Aug. 2026)

9/15 Form 1040-ES (2026 third payment)
Form 1042
EFTPS (Aug. 2026)
Form 8804 and Form 8805
Forms 1065, 1120-S, Sched. K-1, K-2, K-3 to recipients (if extended)

9/30 Form 730 (Aug. 2026)
Form 2290 (Aug. 2026)

October

10/13 Employees report tips to employers (Sep. 2026)

10/15 Form 1040, 1040-SR (if extended)
E-file FinCEN Form 114 (if extended)
EFTPS (Sep. 2026)
Form 1120 (if extended)

November

11/2 Form 720 (Q3 2026)
Form 730 (Sept. 2026)
Form 941 (Q3 2026)
Form 2290 (Sept. 2026)
Form 6627 (Q3 2026)

11/10 Employees report tips to employers (Oct. 2026)

11/16 File Form 990 (if extended)

11/17 EFTPS (Oct. 2026)

11/30 Form 730 (Oct. 2026)
Form 2290 (Oct. 2026)

December

12/10 Employees report tips to employers (Nov. 2026)

12/15 EFTPS (Nov. 2026)

12/31 Form 730 (Nov. 2026)
Form 2290 (Nov. 2026)

Need help staying on top of deadlines?

Tax compliance is table stakes. What matters is what comes next – the strategy behind the filings, the plan that keeps more money working for you and your business.

At Linkenheimer, we don't just file your returns. We help you minimize your tax burden, protect your wealth, and make better decisions with your money. It's what we've been doing since 1932.

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Outcomes First. Numbers Follow.

This calendar is provided as a general reference and does not constitute tax, legal, or accounting advice.

Due dates that fall on a weekend or legal holiday are generally moved to the next business day. Some due dates may vary based on individual circumstances. Always consult with your tax advisor for guidance specific to your situation. Source data adapted from the 2026 Bloomberg Tax Federal Tax Calendar.