



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).



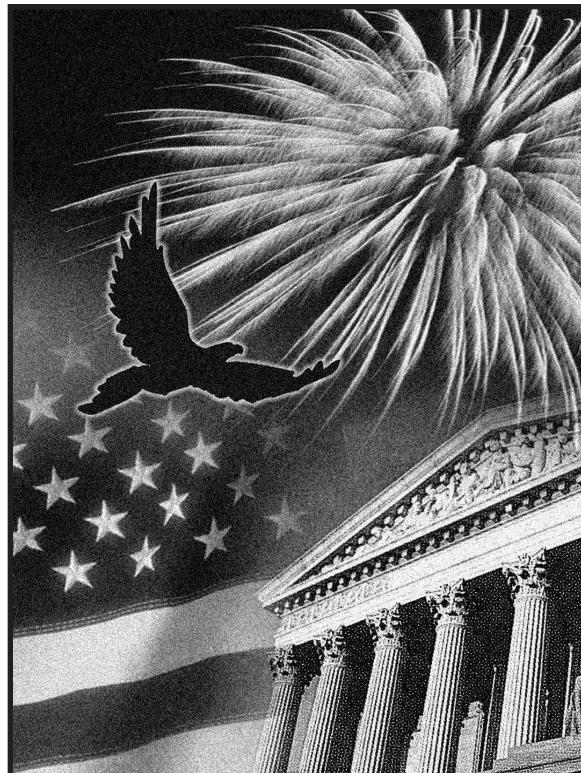
## Publication 509

# Tax Calendars

For use in **2026**

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- [IRS.gov](#) (English)
- [IRS.gov/Korean](#) (한국어)
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## Future Developments

For the latest information about developments related to Pub. 509, such as legislation enacted after it was published, go to [IRS.gov/Pub509](#).

## Reminders

**Form 1099-NEC.** Form 1099-NEC, Nonemployee Compensation, is used to report nonemployee compensation.

**Form 1040-SR.** Form 1040-SR, U.S. Income Tax Return for Seniors, is a tax return for senior citizens. For tax year 2025, Form 1040-SR is available to you if you were born before January 2, 1961. The form generally mirrors Form 1040.

**Online IRS Tax Calendar.** The IRS Tax Calendar is available online at [IRS.gov/TaxCalendar](#). This calendar is also available in Spanish and Chinese.

**Photographs of missing children.** The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Introduction

A tax calendar is a 12-month calendar divided into quarters. The calendar gives specific due dates for:

- Filing tax forms,
- Paying taxes, and
- Taking other actions required by federal tax law.

**What does this publication contain?** This publication contains the following.

1. A section on how to use the tax calendars.
2. Three tax calendars:
  - a. General Tax Calendar,
  - b. Employer's Tax Calendar, and
  - c. Excise Tax Calendar.
3. A table showing the semiweekly deposit due dates for payroll taxes for 2026.

Most of the due dates discussed in this publication are also included in the online IRS Tax Calendar, available at [IRS.gov/TaxCalendar](#). The online IRS Tax Calendar is also available in Spanish and Chinese.

**Who should use this publication?** Primarily, employers need to use this publication. However, the [General Tax Calendar](#), later, has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the [Excise Tax Calendar](#), later.

**What are the advantages of using a tax calendar?** The following are advantages of using a tax calendar.

- You don't have to figure the due dates yourself.
- You can file or pay timely and avoid penalties.
- You don't have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You don't have to adjust the due dates for special banking rules if you use the [Employer's Tax Calendar](#) or [Excise Tax Calendar](#), later.

**Which calendar(s) should I use?** To decide which calendar(s) to use, first look at the [General Tax Calendar](#), later, and highlight the dates that apply to you. If you're an employer, also use the [Employer's Tax Calendar](#), later. If you must pay excise taxes, use the [Excise Tax Calendar](#), later. Depending on your situation, you may need to use more than one calendar.

**What other publications and tax forms will I need?** Table 1 lists other publications you may need. Each calendar lists the forms you may need.

See [How To Get Tax Help](#) at the end of this publication for information about getting publications and forms.

**Forms, instructions, and publications in Spanish.** Some forms, instructions, and publi-

cations discussed in this publication have Spanish-language versions available. Some examples include Form 1040 (sp), Form 941 (sp), Form W-4 (sp), Form 2290 (sp), and Pub. 15 (sp). Although this publication doesn't reference Spanish-language forms, instructions, and publications in each instance that one is available, you can go to [IRS.gov/SpanishForms](#) to determine if a Spanish-language version is available.

**What isn't included in these calendars?** The calendars don't cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Pub. 15. The deposit rules for excise taxes are in Pub. 510 and in the Instructions for Form 720. In addition, the calendars don't cover filing forms and other requirements for:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations,
- Foreign partnerships, or
- Nonresident aliens.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#). Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

**Getting answers to your tax questions.** If you have a tax question not answered by this publication or the [How To Get Tax Help](#) section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](#) where you can find topics by using the search feature or viewing the categories listed.

**Getting tax forms, instructions, and publications.** Go to [IRS.gov/Forms](#) to download current and prior-year forms, instructions, and publications.

**Ordering tax forms, instructions, and publications.** Go to [IRS.gov/OrderForms](#) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year

forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

## Background Information for Using the Tax Calendars

The following brief explanations may be helpful to you in using the tax calendars.

**Electronic services to make taxes easier.** Individuals and businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make taxes easier.

- Individuals can e-file Form 1040 or Form 1040-SR. For more information, see [How To Get Tax Help](#), later, and go to [IRS.gov/Efile](#). Individuals can make a variety of tax payments, including estimated tax payments and paying a balance due on your return, using the Electronic Federal Tax Payment System (EFTPS), IRS Direct Pay, or your IRS individual tax account. For more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](#). Also see [Electronic deposit requirement](#), later, for the EFTPS phone numbers. For more information about IRS Direct Pay, go to [IRS.gov/DirectPay](#). For more information about creating and accessing your IRS individual tax account, go to [IRS.gov/Account](#).

- Businesses can e-file certain business tax returns such as Forms 1120, 1120-S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Go to [IRS.gov/BusinessEfile](#) for more information. Most businesses can make a variety of tax payments, including estimated tax payments, federal tax deposits, and paying a balance due on your return, using EFTPS, IRS Direct Pay, or your IRS business tax account. For more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](#). Also see [Electronic deposit requirement](#), later, for the EFTPS phone numbers. For more information about IRS Direct Pay, go to [IRS.gov/DirectPay](#). For more information about creating and accessing your IRS business tax account, go to [IRS.gov/BusinessAccount](#).

For more information about other payment options, go to [IRS.gov/Pay](#).

**Tax deposits.** Some taxes can be paid with the return on which they are reported. However, in many cases, you have to deposit the tax before the due date for filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See Pub. 15 for the employment tax deposit rules. For the excise tax deposit rules, see Pub. 510 or the Instructions for Form 720.

Table 1. Useful Publications

IF you're...	THEN you may need...
an employer	<ul style="list-style-type: none"> <li>• Pub. 15, Employer's Tax Guide.</li> <li>• Pub. 15-A, Employer's Supplemental Tax Guide.</li> <li>• Pub. 15-B, Employer's Tax Guide to Fringe Benefits.</li> <li>• Pub. 15-T, Federal Income Tax Withholding Methods.</li> <li>• Pub. 926, Household Employer's Tax Guide.</li> </ul>
a farmer	<ul style="list-style-type: none"> <li>• Pub. 15, Employer's Tax Guide.</li> <li>• Pub. 225, Farmer's Tax Guide.</li> </ul>
an individual	<ul style="list-style-type: none"> <li>• Pub. 505, Tax Withholding and Estimated Tax.</li> </ul>
required to pay excise taxes	<ul style="list-style-type: none"> <li>• Pub. 510, Excise Taxes.</li> </ul>

**Electronic deposit requirement.** You must use electronic funds transfer (EFT) to make all federal tax deposits. Generally, an EFT is made using EFTPS, IRS Direct Pay, or your IRS business tax account. If you don't want to use one of these methods, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of the Treasury. Payments made using IRS Direct Pay or through your IRS business tax account are also free. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information or to enroll in EFTPS, go to [EFTPS.gov](#) or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

For more information about IRS Direct Pay, go to [IRS.gov/DirectPay](#). For more information about making an EFT through your IRS business tax account, go to [IRS.gov/BusinessAccount](#).

**Caution:** If you fail to timely, properly, and fully make your federal tax deposit, you may be subject to a failure-to-deposit penalty. EFTPS accepts same-day payments of \$1 million or less if the payment is submitted before 3:00 p.m. Eastern time on a business day. If your payment is more than \$1 million, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.

**Saturday, Sunday, or legal holiday.** Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it is performed no later than the next day that isn't a Saturday, Sunday, or legal holiday. The term "legal holiday" means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustments for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed later.

**Caution:** An exception to this rule for certain excise taxes is noted later under the [Excise Tax Calendar](#).

**Legal holidays.** Legal holidays occurring in 2026 are listed below.

- January 1—New Year's Day
- January 19—Birthday of Martin Luther King, Jr.
- February 16—Washington's Birthday
- April 16—District of Columbia Emancipation Day
- May 25—Memorial Day
- June 19—Juneteenth National Independence Day
- July 3—Independence Day (observed)
- September 7—Labor Day
- October 12—Indigenous Peoples' Day (Columbus Day)

- November 11—Veterans Day
- November 26—Thanksgiving Day
- December 25—Christmas Day

**Statewide legal holidays.** In general, a statewide legal holiday delays a due date for filing a return only if the IRS office where you're required to file is located in that state. For individuals, a statewide legal holiday also delays a due date for filing a return for residents of that state. A statewide legal holiday doesn't delay a due date for making a federal tax deposit.

**Penalties and Interest.** Whenever possible, you should take action before the listed due date. If you're late, you may have to pay a penalty as well as interest on any overdue taxes.

Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not paying taxes, for intentionally filing a false return, or for not filing a required return.

**Use of private delivery services.** You can use certain private delivery services (PDSs) designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments.

Go to [IRS.gov/PDS](#) for the current list of designated PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](#). Select the mailing address listed on the webpage that is in the same state as the address to which you would mail the return without a payment, as shown in the instructions for your tax return.

The PDS can tell you how to get written proof of the mailing date.

**Caution:** PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

## General Tax Calendar

This tax calendar has the due dates for 2026 that most taxpayers will need. Employers and persons who pay excise taxes should also use the [Employer's Tax Calendar](#) and the [Excise Tax Calendar](#), later.

**Fiscal-year taxpayers.** If you file your income tax return for a fiscal year rather than the calendar year, you must change some of the dates in this calendar. These changes are described under [Fiscal-Year Taxpayers](#) at the end of this calendar.

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

## January 12

**Employees who work for tips.** If you received \$20 or more in tips during December, report them to your employer. See Pub. 531, Reporting Tip Income, for more information on how to report tips to your employer.

## January 15

**Individuals.** Make a payment of your estimated tax for 2025 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). See Form 1040-ES for more information, including how to make estimated tax payments electronically. This is the final installment date for 2025 estimated tax payments. However, you don't have to make this payment if you file your 2025 return (Form 1040 or Form 1040-SR) and pay all tax due by February 2, 2026.

**Farmers and fishermen.** Pay your estimated tax for 2025. See Form 1040-ES for more information, including how to make estimated tax payments electronically. You have until April 15 to file your 2025 income tax return (Form 1040 or Form 1040-SR). If you don't pay your estimated tax by January 15, you must file your 2025 return and pay all tax due by March 2, 2026, to avoid an estimated tax penalty.

## February 2

**Individuals who must make estimated tax payments.** If you didn't pay your last installment of estimated tax by January 15, you may choose (but aren't required) to file your income tax return (Form 1040 or Form 1040-SR) for 2025 by February 2. Filing your return and paying all tax due by February 2 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by February 2, file and pay your tax by April 15.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2025. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who aren't considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the Instructions for Form 8300.

See the [General Instructions for Certain Information Returns](#) for information on what payments are covered, how much the payment must be before a statement is required,

which form to use, when to file, and extensions of time to provide statements to the IRS. Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; Form 1099-S, Proceeds From Real Estate Transactions; and certain reporting on Form 1099-MISC, Miscellaneous Information, are due to recipients by February 17.

#### Payers of nonemployee compensation.

File Form 1099-NEC for nonemployee compensation paid in 2025.

## February 10

**Employees who work for tips.** If you received \$20 or more in tips during January, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## February 17

**Individuals.** If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2025. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B.
- All payments reported on Form 1099-S.
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 10 of Form 1099-MISC.

## March 2

**All businesses.** File information returns (for example, certain Forms 1099) for certain payments you made during 2025. These payments are described under [All businesses](#) under February 2, earlier. However, Form 1099-NEC reporting nonemployee compensation must be filed by February 2. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the [General Instructions for Certain Information Returns](#) for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

If you file Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains February 2.

**Farmers and fishermen.** File your 2025 income tax return (Form 1040 or Form 1040-SR) and pay all tax due. However, you have until April 15 to file if you paid your 2025 estimated tax by January 15, 2026.

## March 10

**Employees who work for tips.** If you received \$20 or more in tips during February, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## March 16

**Partnerships.** File a 2025 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065), and, if applicable, Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.—International, or substitute Schedule K-3 (Form 1065).

To request an automatic 6-month extension of time to file the return, file Form 7004. Then, file the return and provide each partner with a copy of their final or amended (if required) Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) by September 15.

**S corporations.** File a 2025 calendar year income tax return (Form 1120-S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S), and, if applicable, Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.—International, or substitute Schedule K-3 (Form 1120-S).

To request an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in tax. Then, file the return; pay any tax, interest, and penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) by September 15.

**S corporation election.** File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2026. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2027.

## March 31

**Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G.** File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see [All businesses](#) under March 2, earlier.

The due date for giving the recipient these forms generally remains February 2.

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Pub. 1220.

## Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

## April 10

**Employees who work for tips.** If you received \$20 or more in tips during March, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## April 15

**Individuals.** File a 2025 Form 1040 or Form 1040-SR and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 or Form 1040-SR by October 15.

If you're not paying your 2026 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2026 estimated tax. See Form 1040-ES for more information, including how to make estimated tax payments electronically. Also, see Pub. 505.

**Household employers.** If you paid cash wages of \$2,800 or more in 2025 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

**Corporations.** File a 2025 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

Deposit the first installment of estimated income tax for 2026.

## May 11

**Employees who work for tips.** If you received \$20 or more in tips during April, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## June 10

**Employees who work for tips.** If you received \$20 or more in tips during May, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## June 15

**Individuals.** If you're a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. Otherwise, see [Individuals](#) under April 15, earlier. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file and pay what you estimate you owe in tax to avoid penalties and interest. Then, file Form 1040 or Form 1040-SR by October 15.

However, if you're a participant in a combat zone, you may be able to further extend the filing deadline. See Pub. 3, Armed Forces' Tax Guide.

**Individuals.** Make a payment of your 2026 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). See Form 1040-ES for more information, including how to make estimated tax payments electronically. This is the second installment date for estimated tax in 2026. Also, see Pub. 505.

**Corporations.** Deposit the second installment of estimated income tax for 2026.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

## July 10

**Employees who work for tips.** If you received \$20 or more in tips during June, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## August 10

**Employees who work for tips.** If you received \$20 or more in tips during July, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## September 10

**Employees who work for tips.** If you received \$20 or more in tips during August, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## September 15

**Individuals.** Make a payment of your 2026 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). See Form 1040-ES for more information, including how to make estimated tax payments electronically. This is the third installment date for estimated tax in 2026. Also, see Pub. 505.

**Partnerships.** File a 2025 calendar year return (Form 1065). This due date applies only if you timely requested an automatic

6-month extension. Otherwise, see [Partnerships](#) under March 16, earlier. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065).

**S corporations.** File a 2025 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see [S corporations](#) under March 16, earlier. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

**Corporations.** Deposit the third installment of estimated income tax for 2026.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 13

**Employees who work for tips.** If you received \$20 or more in tips during September, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## October 15

**Individuals.** If you have an automatic 6-month extension to file your income tax return for 2025, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.

**Corporations.** File a 2025 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see [Corporations](#) under April 15, earlier.

## November 10

**Employees who work for tips.** If you received \$20 or more in tips during October, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## December 10

**Employees who work for tips.** If you received \$20 or more in tips during November, report them to your employer. See Pub. 531 for more information on how to report tips to your employer.

## December 15

**Corporations.** Deposit the fourth installment of estimated income tax for 2026.

## Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following general guidelines to make these changes.

**Tip:** The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins. Also, see [Saturday, Sunday, or legal holiday](#), earlier.

## Individuals

**Form 1040 or Form 1040-SR.** This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used to request an automatic 6-month extension of time to file Form 1040 or Form 1040-SR.

**Estimated tax payments.** Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends. See Form 1040-ES for more information, including how to make estimated tax payments electronically.

## Partnerships

**Form 1065.** This form is due on the 15th day of the 3rd month after the end of the partnership's tax year. Provide each partner with a copy of their Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065) by the 15th day of the 3rd month after the end of the partnership's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1065.

## Corporations and S Corporations

**Form 1120 (or Form 7004).** This form is due on the 15th day of the 4th month after the end of the corporation's tax year. However, corporations with a short tax year that began before January 1, 2026, and ends on June 30, 2026, must file by September 15, 2026. A corporation with a short tax year ending anytime in June will be treated as if the short year ended on June 30.

Form 7004 is used to request an automatic 6-month extension of time to file Form 1120. However, corporations with a fiscal tax year ending June 30, or a short tax year treated as if the short year ended June 30 that begins before January 1, 2026, will use Form 7004 to request an automatic 7-month extension of time to file Form 1120.

**Form 1120-S (or Form 7004).** This form is due on the 15th day of the 3rd month after the end of the corporation's tax year. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S) by the 15th day of the 3rd month after the end of the corporation's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1120-S.

**Estimated tax payments.** Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

**Form 2553.** This form is used to choose S corporation treatment. It is due no more than 2 months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

## Employer's Tax Calendar

This tax calendar covers various due dates of interest to employers. Principally, it covers the following federal taxes.

- Income tax you withhold from your employees' wages or from nonpayroll amounts you pay out.
- Social security and Medicare taxes (FICA taxes) you withhold from your employees' wages and the social security and Medicare taxes you must pay as an employer.
- Federal unemployment (FUTA) tax you must pay as an employer.

The calendar lists due dates for filing returns and for making deposits of these three taxes throughout the year. Use this calendar with Pub. 15, which gives the deposit rules.

**Forms you may need.** The following is a list and description of the primary employment tax forms you may need.

1. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
2. Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees aren't farm workers or household employees.
3. Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due the last day of the first calendar month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.
5. Form 945, Annual Return of Withheld Federal Income Tax. This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. A list of nonpayroll items is available in the Instructions for Form 945.

**Fiscal-year taxpayers.** The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year. The only exception is the date for filing forms in the Form 5500 series, for example, Forms 5500, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See [All employers](#) under July 31, later. For more information on filing these forms, go to [IRS.gov/Form5500](#).

**Extended due dates.** If you timely deposit in full the tax you're required to report on Form 940, 941, 943, 944, or 945, you may file the return by the 10th day of the 2nd month that follows the end of the return period.

**Caution:** If you're subject to the semiweekly deposit rule, use [Table 2](#) near the end of this publication for your deposit due dates. However, if you accumulate \$100,000 or more of taxes on any day during a deposit period, you must deposit the tax by the next business day instead of the date shown in [Table 2](#).

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

### During January

**All employers.** Give your employees their copies of Form W-2, Wage and Tax Statement, for 2025 by February 2, 2026. If the employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

### January 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in December 2025.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in December 2025.

### February 2

**All employers.** Give your employees their copies of Form W-2 for 2025. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2025.

**Payers of nonemployee compensation.** File Form 1099-NEC for nonemployee compensation paid in 2025.

**Payers of gambling winnings.** If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2025 on all nonpayroll items, including backup withholding and

withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2025. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until February 10 to file the return.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2025. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is \$2,500 or more for 2025 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2025. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Federal unemployment (FUTA) tax.** File Form 940 for 2025. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

### February 10

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2025 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2025. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2025. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2025. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Federal unemployment (FUTA) tax.** File Form 940 for 2025. This due date applies only if you deposited the tax for the year timely, properly, and in full.

## February 17

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in January.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in January.

## February 18

**All employers.** Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2025, but didn't give you Form W-4 to continue the exemption this year.

## March 2

**Payers of gambling winnings.** File Form 1096 along with Copy A of all the Forms W-2G you issued for 2025.

If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains February 2.

**Health coverage reporting to IRS.** If you're an Applicable Large Employer, file paper Forms 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B with the IRS. If you're filing any of these forms with the IRS electronically, your due date for filing them will be extended to March 31. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

**Large food and beverage establishment employers.** File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit paper Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

**Health coverage reporting to employees.** If you're an Applicable Large Employer, provide Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to full-time employees. For all other providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for

Forms 1094-C and 1095-C for more information about the information reporting requirements.

## March 16

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in February.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in February.

## March 31

**Electronic filing of Forms W-2G.** File copies of all the Forms W-2G you issued for 2025. This due date applies only if you electronically file. Otherwise, see [Payers of gambling winnings](#) under March 2, earlier.

The due date for giving the recipient these forms remains February 2.

For information about filing Forms W-2G electronically, see Pub. 1220.

**Electronic filing of Forms 8027.** File Forms 8027 for 2025. This due date applies only if you electronically file. Otherwise, see [Large food and beverage establishment employers](#) under March 2, earlier.

**Electronic filing of Forms 1094-C and 1095-C and Forms 1094-B and 1095-B.**

If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. Otherwise, see [Health coverage reporting to IRS](#) under March 2, earlier.

## Second Quarter

The second quarter is made up of April, May, and June.

## April 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in March.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in March.

**Household employers.** If you paid cash wages of \$2,800 or more in 2025 to a household employee, you must file Schedule H (Form 1040). If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

## April 30

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2026. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until May 11 to file the return.

**Federal unemployment (FUTA) tax.** Deposit the tax owed through March if more than \$500.

## May 11

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2026. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

## May 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in April.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in April.

## June 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in May.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in May.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

## July 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in June.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in June.

## July 31

**Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2026. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2026 but less than \$2,500 for the second quarter.

**Federal unemployment (FUTA) tax.** Deposit the tax owed through June if more than \$500.

**All employers.** If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2025. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends. For more information on filing these forms, go to [IRS.gov/Form5500](https://www.irs.gov/Form5500).

## August 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2026. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

## August 17

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in July.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in July.

## September 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in August.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in August.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in September.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in September.

## During November

**Income tax withholding.** Encourage employees to fill out a new Form W-4 for 2027 if they experienced any personal or financial changes. Examples of changes that could require a new Form W-4 include changing the filing status on a tax return, changing the

number of jobs worked during the year, and other income, deductions, or credits. The 2027 revision of Form W-4 will be available at [IRS.gov/FormW4](https://www.irs.gov/FormW4) by mid-December. Encourage your employees to use the IRS Tax Withholding Estimator available at [IRS.gov/W4App](https://www.irs.gov/W4App).

## November 2

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2026. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until November 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2026 but less than \$2,500 for the third quarter.

**Federal unemployment (FUTA) tax.** Deposit the tax owed through September if more than \$500.

## November 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2026. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

## November 16

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in October.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in October.

## December 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in November.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in November.

## Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Pub. 510. Also, see the instructions for Forms 11-C, 720, 730, and 2290 for more information.

**Forms you may need.** The following is a list and description of the excise tax forms you may need.

- Form 11-C, Occupational Tax and Registration Return for Wagering. Use this form

to register any wagering activity and to pay an occupational tax on wagering. File Form 11-C if you're in the business of accepting wagers, including conducting a wagering pool or lottery, or are an agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also, see Form 730 below.

- Form 720, Quarterly Federal Excise Tax Return. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including:
  - Environmental taxes,
  - Communications and air transportation taxes,
  - Fuel taxes,
  - Retail tax,
  - Ship passenger tax, and
  - Manufacturers taxes.
- Form 730, Monthly Tax Return for Wagers. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of the following month. Also, see Form 11-C above.
- Form 2290, Heavy Highway Vehicle Use Tax Return. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, see the Instructions for Form 2290.

**Fiscal-year taxpayers.** The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year.

**Adjustments for Saturday, Sunday, or legal holidays.** Generally, if a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next day that isn't a Saturday, Sunday, or legal holiday. For excise taxes, there are two exceptions to this rule.

- For deposits of **regular method taxes**, if the due date is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that isn't a Saturday, Sunday, or legal holiday.
- Under the **special September deposit rules**, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday. For more information, see the Instructions for Form 720.

The *Excise Tax Calendar* has been adjusted for all of these provisions.

**Regular method taxes.** These are taxes, other than alternative method taxes used for communication and air transportation taxes,

reported on Form 720 for which deposits are required.

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

### January 12

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2025.

### January 14

**Regular method taxes.** Deposit the tax for the last 16 days of December 2025.

### January 27

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of December 2025.

### January 29

**Regular method taxes.** Deposit the tax for the first 15 days of January.

### February 2

**Form 720 taxes.** File Form 720 for the fourth quarter of 2025.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during December 2025.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in December 2025.

### February 11

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of January.

### February 13

**Regular method taxes.** Deposit the tax for the last 16 days of January.

### February 25

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of January.

### February 27

**Regular method taxes.** Deposit the tax for the first 15 days of February.

## March 2

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during January.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in January.

## March 11

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of February.

## March 13

**Regular method taxes.** Deposit the tax for the last 13 days of February.

## March 25

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 13 days of February.

## March 27

**Regular method taxes.** Deposit the tax for the first 15 days of March.

## March 31

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during February.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in February.

## Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

## April 10

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of March.

## April 14

**Regular method taxes.** Deposit the tax for the last 16 days of March.

## April 27

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of March.

## April 29

**Regular method taxes.** Deposit the tax for the first 15 days of April.

## April 30

**Form 720 taxes.** File Form 720 for the first quarter of 2026.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during March.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in March.

## May 12

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of April.

## May 14

**Regular method taxes.** Deposit the tax for the last 15 days of April.

## May 28

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of April.

## May 29

**Regular method taxes.** Deposit the tax for the first 15 days of May.

## June 1

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during April.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in April.

## June 10

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of May.

## June 12

**Regular method taxes.** Deposit the tax for the last 16 days of May.

## June 25

#### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of May.

## June 29

**Regular method taxes.** Deposit the tax for the first 15 days of June.

**June 30**

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during May.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in May.

**Floor stocks tax for ozone-depleting chemicals (IRS No. 20).** Deposit the tax for January 1, 2026.

**Third Quarter**

The third quarter of a calendar year is made up of July, August, and September.

**July 1**

**Occupational excise taxes.** File Form 11-C to register and pay the annual tax if you're in the business of accepting wagers.

**July 10**

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of June.

**July 14**

**Regular method taxes.** Deposit the tax for the last 15 days of June.

**July 27**

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of June.

**July 29**

**Regular method taxes.** Deposit the tax for the first 15 days of July.

**July 31**

**Form 720 taxes.** File Form 720 for the second quarter of 2026.

**Patient-Centered Outcomes Research (PCOR) Fee.** File Form 720 annually to report and pay the fee on the second quarter Form 720 no later than July 31 of the calendar year immediately following the last day of the policy year or plan year to which the fee applies. If you file Form 720 only to report the fee, don't file Form 720 for the first, third, or fourth quarters of the year.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during June.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in June.

**August 12**

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of July.

**August 14**

**Regular method taxes.** Deposit the tax for the last 16 days of July.

**August 26**

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of July.

**August 28**

**Regular method taxes.** Deposit the tax for the first 15 days of August.

**August 31**

**Heavy highway vehicle use tax.** File Form 2290 and pay the full year's tax on all vehicles you have in use during the month of July.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during July.

**September 10**

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of August.

**September 14**

**Regular method taxes.** Deposit the tax for the last 16 days of August.

**September 25**

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of August.

**September 29**

**Regular method taxes.** Deposit the tax for the first 15 days of September.

**Regular method taxes (special September deposit rule).** Deposit the tax for the period beginning September 16 and ending September 26.

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 11.

**September 30**

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during August.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in August.

**Fourth Quarter**

The fourth quarter of a calendar year is made up of October, November, and December.

**October 13**

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit the tax included in amounts billed or tickets sold during the period beginning September 12 and ending September 15.

**October 14**

**Regular method taxes (special September deposit rule).** Deposit the tax for the last 4 days of September.

**October 27**

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the last 15 days of September.

**October 29**

**Regular method taxes.** Deposit the tax for the first 15 days of October.

**November 2**

**Form 720 taxes.** File Form 720 for the third quarter of 2026.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during September.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in September.

**November 12**

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of October.

**November 13**

**Regular method taxes.** Deposit the tax for the last 16 days of October.

**November 25**

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or

tickets sold during the last 16 days of October.

## November 27

**Regular method taxes.** Deposit the tax for the first 15 days of November.

## November 30

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during October.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in October.

## December 10

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of November.

## December 14

**Regular method taxes.** Deposit the tax for the last 15 days of November.

## December 28

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of November.

## December 29

**Regular method taxes.** Deposit the tax for the first 15 days of December.

## December 31

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during November.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in November.

**Note.** This calendar reflects all legal holidays.

## How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to IRS.gov to find resources that can help you right away.

**Tax reform.** Tax reform legislation impacting federal taxes, credits, and deductions was enacted in P.L. 119-21, commonly known as the One Big Beautiful Bill Act, on July 4, 2025. Go to [IRS.gov/OBBB](#) for more information and updates on how this legislation affects your taxes.

**Preparing and filing your tax return.** After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](#) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](#), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](#) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military One-Source. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](#).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](#) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](#) determines if you're eligible for the earned income credit (EITC).
- The [Online EIN Application \(IRS.gov/EIN\)](#) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](#) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](#) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).

**Getting answers to your tax questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](#): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](#): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](#): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

### Need someone to prepare your tax return?

There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

**Caution:** Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, and Form W-2c, Corrected Wage and Tax Statement.

**Business tax account.** If you are a sole proprietor, a partnership, an S corporation, a C corporation, or a single-member limited liability company (LLC), you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/BusinessAccount](#) for more information.

**IRS social media.** Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](#).
- [Youtube.com/irsvideosmultilingua](#).
- [Youtube.com/irsvideosASL](#).

### Online tax information in other languages.

You can find information on [IRS.gov/MyLanguage](#) if English isn't your native language.

### Over-the-Phone Interpreter (OPI) Service.

The IRS offers the OPI Service to taxpayers needing language interpretation. The OPI Service is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. This service is available in Spanish, Mandarin, Cantonese, Korean, Vietnamese, Russian, and Haitian Creole.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille-ready, large print, audio, etc.). The Accessibility Helpline doesn't have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](#).

**Alternative media preference.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille-Ready File (BRF).

**Disasters.** Go to [IRS.gov/DisasterRelief](#) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](#) to view, download, or print most of the forms, instructions, and publications you

may need. Or you can go to [IRS.gov/OrderForms](#) to place an order.

**Mobile-friendly forms.** You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](#) for more information.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including Pub. 509) on mobile devices as eBooks at [IRS.gov/eBooks](#).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](#) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.

**Get a transcript of your return.** With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](#).

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/TaxProAccount](#).

**Using direct deposit.** The safest and easiest way to receive a tax refund is to *e-file* and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](#) for more information on where to find a bank or credit union that can open an account online.

#### Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be af-

fected if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](#), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](#).

#### Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](#).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Caution:** The IRS can't issue refunds before mid-February for returns that claimed the EITC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

**Making a tax payment.** The IRS recommends paying electronically whenever possible. Options to pay electronically are included in the list below. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. *Digital assets* are not accepted. Go to [IRS.gov/Payments](#) for information on how to make a payment using any of the following options.

- **[IRS Direct Pay](#)**: Pay taxes from your bank account. It's free and secure, and no sign-in is required. You can change or cancel within 2 days of scheduled payment.
- **[Debit Card, Credit Card, or Digital Wallet](#)**: Choose an approved payment processor to pay online or by phone.
- **[Electronic Funds Withdrawal](#)**: Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **[Electronic Federal Tax Payment System](#)**: This is the best option for businesses. Enrollment is required.
- **[Check or Money Order](#)**: Mail your payment to the address listed on the notice or instructions.
- **[Cash](#)**: You may be able to pay your taxes with cash at a participating retail store.
- **[Same-Day Wire](#)**: You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note:** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick and easy.

**What if I can't pay now?** Go to [IRS.gov/Payments](#) for more information about your options.

- Apply for an [online payment agreement](#) ([IRS.gov/OPA](#)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

**Filing an amended return.** Go to [IRS.gov/1040X](#) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.

**Caution:** It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

**IRS Document Upload Tool.** You may be able to use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](#).

**Schedule LEP.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](#) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TAC](#) to find the nearest TAC and to check hours, available services, and appointment options. Or on the IRS2Go app, under the Stay Connected tab,

choose the Contact Us option and click on “Local Offices.”

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

### How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. ***Our services are free.***

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov). The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at

[www.IRS.gov/SAMS](http://www.IRS.gov/SAMS). (Be sure not to include any personal identifiable information.)

### How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to [www.TaxpayerAdvocate.IRS.gov/Contact-Us](http://www.TaxpayerAdvocate.IRS.gov/Contact-Us),
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

### What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to [www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](http://www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.