

2026 General Tax Calendar

First Quarter		
January	February	March
12th: Report \$20 or more in tips for December (Form 4070) then report to employer	2nd: Forms 1099 Series Recipient's copy mail by date Form 1099-NEC filing due date	2nd: File Forms 1099 Form 1040 or 1040 SR due for fisherman *unless estimated tax paid by 1/15
15th: 4th Estimated Tax Payment 2025 (Form 1040-ES) (Individual & Sole Proprietors)	10th: Report \$20 or more in tips for January (Form 4070)	10th: Report \$20 or more in tips for February (Form 4070)
	17th: Exemption Form (Form W-4) due	16th: File Partnership Return (Form 1065) or Extension (Form 7004) File S-Corporation Return (Form 1120-S) or Extension (Form 7004) File S-Corporation Election Form for 2026 (Form 2553)
		31st: Electronic File Forms 1097, 1098, 1099, 3921, 3922, and W-2G Required min. distribution due if you turned 73 in 2025
Second Quarter		
April	May	June
10th: \$20 or more in tips for March (Form 4070)	11th: Report \$20 or more in tips for April (form 4070)	10th: Report \$20 or more in tips for May (form 4070)
15th: File Personal Income tax return for 2025 (Form 1040 or 1040 SR) or Extension (Form 4868) File Schedule H for Household Employees Deadline to make IRA and HSA Contribution for 2025 tax year File C-Corporation (Form 1120) or Extension (Form 7004) 1st Estimated Tax Payment for 2025 (Form 1040-ES) (Individual & Sole Proprietors) 1st Estimated Tax Payment for 2025 (EFTPS) (Corporation)	15th: File Exempt Organization (Form 990) or Extension	15th: U.S. citizen or resident aline living and working outside the U.S. File 1040 or 1040-SR or extend with Form 4868 2nd Estimated Tax Payment for 2025 (Form 1040-ES) (Individual & Sole Proprietors) 2nd Estimated Tax Payment for 2025 (EFTPS) (Corporation)
Third Quarter		
July	August	September
10th: \$20 or more in tips for June (Form 4070)	10th: \$20 or more in tips for July (Form 4070)	10th: \$20 or more in tips for August (Form 4070)
		15th: 3rd Estimated Tax Payment for 2025 (Form 1040-ES) (Individual & Sole Proprietors) 3rd Estimated Tax Payment for 2025 (EFTPS) (Corporation) File Partnership Return (Form 1065) ** if extended File S-Corporation Return (Form 1120-S) ** if extended
Fourth Quarter		
October	November	December
13th: \$20 or more in tips for September (Form 4070)	10th: \$20 or more in tips for October (Form 4070)	10th: \$20 or more in tips for November (Form 4070)
15th: File Personal Income tax return for 2025 (Form 1040 or 1040-SR) ** if extended File Corporation (Form 1120) **if extended	15th: File Exempt Organization (Form 990) **if extended	15th: 4th Estimated Tax Payment for 2025 (EFTPS) (Corporation)
		31st: Required min. distributions have to be taken for individuals age 73 or older by the end of 2025
Contact us if you have any questions: - About these dates - Wanting to plan about next year - Converting your business to the next level	Phone: 877-229- 3829 Email: contact@1826pfs.com Website: https://1826pfs.com/	

2026 Employer Calendar

First Quarter

January

15th: S.S. and Medicare and withheld income tax monthly deposit for Dec.
Nonpayroll withholding monthly deposit for Dec.

February

2nd: Give W-2 Forms to employees
File Form W-3
File Form 1099-NEC
Give Form W-2G
File Form 945 to report income tax withheld *if required
File Form 941 for 4th quarter of 2025 *if required
File Form 944 for small biz. who withheld S.S. and Medicare tax *if required
File Form 943 for farmers who withheld S.S. and Medicare tax *if required
File Form 940 for FUTA tax

March

2nd: File Form 1096 *if required
File the applicable forms: 1094-C, 1095-C, 1094-B, 1095B *if required

10th: File Form 945 to report income tax withheld
File Form 941 for 4th quarter of 2025
File Form 944 for small biz. who withheld S.S. and Medicare tax
File Form 943 for farmers who withheld S.S. and Medicare tax

16th: S.S. and Medicare and withheld income tax monthly deposit for Feb.
Nonpayroll withholding monly deposit for Feb.

17th: S.S. and Medicare and withheld income tax monthly deposit for Jan.
Nonpayroll withholding monly deposit for Jan.

31st: 1st: Electronic file of W-2 Forms
Electronic file of Forms 8027
Electronic file of forms 1094-C & 1095-C & 1094-B & 1095-B

18th: Begin withholding income tax if employee claimed exemption

Second Quarter

April

15th: S.S. and Medicare and withheld income tax monthly deposit for Mar.
Nonpayroll withholding monly deposit for Mar.
File Schedule H *if required

30th: File Form 941 for S.S., Medicare, and withheld income tax the 1st quarter of 2025*if required
Deposit FUTA tax owed through March if > \$500

May

11th: File Form 941 for S.S., Medicare, and withheld income tax for 1st quarter of 2025

15th: S.S. and Medicare and withheld income tax monthly deposit for Apr.
Nonpayroll withholding monly deposit for Apr.

June

15th: S.S. and Medicare and withheld income tax monthly deposit for May
Nonpayroll withholding monly deposit for May

Third Quarter

July

15th: S.S. and Medicare and withheld income tax monthly deposit for June.

Nonpayroll withholding monly deposit for June

31st: File Form 941 for 2nd quarter of 2025 *if required
Deposit or pay any undeposited tax under the accuracy of deposits rule
Deposit FUTA tax owed through June if > 500
File form 5500 or 5500-EZ *if you maintain an employee benefit plan

August

10th: File Form 941 for 2nd quarter of 2025

17th: S.S. and Medicare and withheld income tax monthly deposit for Apr.
Nonpayroll withholding monly deposit for July

September

15th: 15th: S.S. and Medicare and withheld income tax monthly deposit for Aug.
Nonpayroll withholding monly deposit for Aug.

Fourth Quarter

October

15th: S.S. and Medicare and withheld income tax monthly deposit for Apr.
Nonpayroll withholding monly deposit for July

November

2nd: File Form 941 for 3rd quarter of 2024 *if required
Deposit or pay any undeposited tax
Deposit FUTA tax owed through June if > 500

December

15th: S.S. and Medicare and withheld income tax monthly deposit for Nov.
Nonpayroll withholding monly deposit for Nov.

*can encourage employees who expeirenced any personal or financial changes to update
From W-4 or W-4SP

10th: File Form 941 for 3rd quarter of 2025

16th: S.S. and Medicare and withheld income tax monthly deposit for Oct.
Nonpayroll withholding monly deposit for Oct.

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2026 Excise Tax Calendar

First Quarter		
January	February	March
2nd: File and pay for Wagering Tax (Form 730) on wagers accepted during Nov. 2025 File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Nov. 2025	2nd: File Form 720 for 4th quarter of 2025 File and pay for Wagering Tax (Form 730) on wagers accepted during Dec. 2025 File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Dec. 2025	2nd: File and pay for Wagering Tax (Form 730) on wagers accepted during Jan. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Jan.
12th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of Dec. 2025	11th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of Jan.	11th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of Feb.
14th: Deposit Regular Method Taxes for last 16 days of Dec. 2025	13th: Deposit the Regular Method Tax for the last 16 days of Jan.	13th: Deposit the Regular Method Tax for the last 14 days of Feb.
27th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of Dec. 2025	25th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of Jan.	25th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 14 days of Feb.
29th: Deposit Regular Method Taxes for first 15 days of January *if required	27th: Deposit the Regular Method Tax for the 1st 15 days of February	27th: Deposit the Regular Method Tax for the last 15 days of Mar.
		31st: 1st: File and pay for Wagering Tax (Form 730) on wagers accepted during Feb. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Feb.
Second Quarter		
April	May	June
10th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of Mar.	12th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during First 15 days of Apr.	1st: File and pay for Wagering Tax (Form 730) on wagers accepted during Apr. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Apr.
14th: Deposit Regular Method Taxes for the last 16 days of Mar.	14th: Deposit Regular Method Taxes for the last 15 days of Apr.	10th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of May
27th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of Mar.	28th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of Apr.	12th: Deposit Regular Method Taxes for the last 16 days of May
29th: Deposit Regular Method Taxes for the first 15 days of Apr.	29th: Deposit Regular Method Taxes for the first 15 days of May	25th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of May
30th: File Form 720 for 1st quarter of 2025 File and pay for Wagering Tax (Form 730) on wagers accepted during Mar. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Mar.		29th: Deposit Regular Method Taxes for the first 15 days of June
		30th: File and pay for Wagering Tax (Form 730) on wagers accepted during May File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in May Floor Stocks tax for Ozone-Depleting Chemicals for 1/1/25
Third Quarter		
July	August	September
1st: File Form 11-C for Occupational Excise Taxes	12th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of July	10th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of Aug.
10th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of June	14th: Deposit Regular Method Taxes for the last 16 days of July	14th: Deposit Regular Method Taxes for the last 16 days of Aug.
14th: Deposit Regular Method Taxes for the last 15 days of June	26th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of July	25th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of Aug.
27th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 15 days of June	28th: Deposit Regular Method Taxes for the first 15 days of Aug.	29th: Deposit Regular Method Taxes for the first 15 days of Sept. Deposit Regular Method Taxes (special Sept. deposit rule) for 9/16-9/26th Deposit Tax on Communications and Air Transportation Taxes under Alternative Method (special September deposit rule) for 9/1-9/11
29th: Deposit Regular Method Taxes for the first 15 days of July	31st: File and pay full year's tax (Form 2290) on all vehicles in use during the month of July	30th: File and pay for Wagering Tax (Form 730) on wagers accepted during Aug. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Aug.
31st: File Form 720 for 2nd quarter of 2025 File and pay for Wagering Tax (Form 730) on wagers accepted during June File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in June		
Fourth Quarter		
October	November	December
13th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method (special September deposit rule) for 9/12-9/15	2nd: File Form 720 for 3rd quarter of 2025 File and pay for Wagering Tax (Form 730) on wagers accepted during Sept. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Sept.	10th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of Nov.
14th: Deposit Regular Method Taxes (special Sept. deposit rule) for last 4 days of Sept.	12th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during first 15 days of Oct.	14th: Deposit Regular Method Taxes for the last 15 days of Nov.
27th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 15 days of Sept.	13th: Deposit Regular Method Taxes for the last 16 days of Oct.	28th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 15 days of Nov.
29th: Deposit Regular Method Taxes for the first 15 days of Oct.	25th: Deposit Tax on Communications and Air Transportation Taxes under Alternative Method during last 16 days of Oct.	29th: Deposit Regular Method Taxes for the first 15 days of Dec.
	27th: Deposit Regular Method Taxes for the first 15 days of Nov.	31st: File and pay for Wagering Tax (Form 730) on wagers accepted during Nov. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Nov.
	30th: File and pay for Wagering Tax (Form 730) on wagers accepted during Oct. File and pay for Heavy Highway Vehicle Use (Form 2290) for vehicles 1st used in Oct."	
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