2026 Tax Calendar: Your Guide to IRS Deadlines All Year

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2026 Interactive Tax Calendar (Federal + Florida + Payroll)

Below you'll find the complete 2026 tax calendar, organized by month and covering the most relevant federal and Florida tax obligations. You can review each date at your own pace and see what applies at each point in the year.

Our team is actively working to expand this calendar to additional states and jurisdictions. As new coverage is added, this page will be updated so you always have access to the most current version.

Managing tax deadlines, compliance requirements, and regulatory changes is part of running a business in the U.S. Each year brings dozens of critical dates that require planning and coordination. At **Guillen Pujol CPA Group**, we created the **2026 Tax Calendar** to bring those key deadlines together in one reliable reference.

This calendar consolidates federal tax due dates, estimated tax payments, payroll filings, and extension deadlines, helping you plan ahead and avoid last-minute surprises. It is designed to support consistent, organized tax compliance throughout the year.

This resource is built for decision-makers with full calendars: **CEOs, CFOs, business owners, family offices, accounting teams, and advisors**. Instead of tracking deadlines across spreadsheets, emails, and scattered reminders, you'll have a single, dependable calendar that integrates naturally into your monthly planning and day-to-day operations.

How to Use the 2026 Tax Calendar

This calendar is meant to be a practical reference you can return to whenever you need it. You can bookmark this page and check it anytime to confirm a due date, review upcoming obligations, or understand what filings apply in a given month.

The monthly layout allows you to quickly identify relevant deadlines and review each event in detail without switching between multiple sources. It's a straightforward way to stay on top of your tax calendar throughout the year and reduce the risk of missed deadlines.

General deadline rule: When a federal tax deadline falls on a **Saturday, Sunday, or federal holiday**, it is observed on the next business day. In 2026, this means, for example, that several standard January 31 deadlines move to Monday, February 2, 2026 (including Forms W-2, Form 1099-NEC, certain recipient copies of Form 1099-MISC, and annual payroll forms such as Forms 940, 941 (Q4), 943, 944, and 945).

Key Tax Dates — 2026

2026 TAX CALENDAR – January

January 15 — Fourth Quarter Estimated Tax Payment (Form 1040-ES, 2025 tax year)

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Taxpayers who make estimated tax payments must submit their fourth-quarter payment for the 2025 tax year by this date. This payment is especially important for individuals with variable income, independent contractors, and business owners who want to avoid underpayment interest and large balances due at filing.

Tip: If your December cash flow was uneven or you made larger-than-usual distributions, review your numbers before submitting the payment. A small adjustment can help prevent penalties.

2026 note: Standard January 31 deadlines for W-2s, 1099s, and annual payroll forms are observed on Monday, February 2, 2026. See the February section for details.

2026 TAX CALENDAR – February

February 2 — Forms W-2 to Employees and SSA (Extended 2026 Deadline)

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Employers must furnish Form W-2 to employees and file copies with the Social Security Administration (SSA) no later than February 2, 2026, because January 31 falls on a Saturday. Proper reconciliation of wages, benefits, and withholdings at year-end helps reduce the need for corrections and follow-up notices from the IRS or SSA.

A clean year-end payroll close minimizes the risk of Form W-2c filings, reprocessing, and unnecessary correspondence.

February 2 — Forms 1099-NEC and Recipient Copies (Including Certain 1099-MISC)

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Businesses that paid independent contractors or service providers during 2025 must furnish recipient copies of **Form 1099-NEC and file the forms with the IRS by February 2, 2026**. This deadline applies both to recipient copies and filings with the IRS.

For certain **Form 1099-MISC** payments—such as rents, prizes, and royalties—recipient copies are also due by this date so recipients can prepare their returns on time. Accurate and timely filing reduces the likelihood of mismatch notices and proposed adjustments later in the year.

February 2 — Annual and Quarterly Payroll Reports (Forms 940, 941 Q4, 943, 944, 945)

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Employers must file year-end and fourth-quarter payroll reports for the **2025 tax year** by **February 2, 2026**, due to the weekend adjustment. This includes:

- **Form 940** (annual FUTA return)
- **Form 941** for the fourth quarter
- **Forms 943, 944, and 945**, when applicable

If all required deposits were made accurately and on time, certain employers may qualify for the extended filing deadline of **February 10, 2026**, depending on the form instructions.

February 17 — Renewal of Withholding Exemption (Form W-4)

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Employees claiming exemption from federal income tax withholding must submit a new **Form W-4** by **February 17, 2026**, to maintain their exempt status for the year. While often overlooked, this requirement is critical for individuals with tightly planned withholding strategies.

Note: Because February 15, 2026 falls on a Sunday and February 16 is a federal holiday (Presidents Day), the deadline is observed on Tuesday, February 17, 2026.

2026 TAX CALENDAR — March

March 2 — Paper Filing Deadline for Certain Information Returns (Forms 1099-MISC, 1099-K, 1098, etc.)

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Taxpayers who still file certain information returns **on paper**—including **Forms 1099-MISC, 1099-K, and certain Forms 1098**—must submit them to the IRS by **March 2, 2026**.

In most cases, **electronic filing** allows for a later deadline, typically extending to **March 31, 2026**, providing additional time to review information and reduce data-entry errors. If your organization is considering transitioning to electronic filing, streamlining that process can significantly improve efficiency and accuracy.

Note: The original deadline falls on Saturday, February 28, 2026, and is therefore observed on the next business day.

March 16 — Annual Return for Partnerships and S Corporations (Forms 1065 and 1120-S)

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Entities operating on a calendar tax year must file their **Partnership (Form 1065)** and **S Corporation (Form 1120-S)** returns by **March 16, 2026**, as the standard March 15 deadline falls on a Sunday.

By this date, entities must also furnish **Schedule K-1s** to partners and shareholders. For organizations with multiple owners, complex operations, or third-party data dependencies, early preparation is essential to avoid delays and minimize the risk of IRS review.

Note: The original deadline falls on Sunday, March 15, 2026, and is observed on the next business day.

March 16 — Final Day to File Form 2553 to Elect S Corporation Status for 2026

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Eligible corporations and LLCs that wish to be taxed as an **S Corporation** for the **2026 tax year** must file **Form 2553** by **March 16, 2026**, in most cases.

This election can significantly impact compensation planning, distributions, payroll taxes, and overall tax strategy. Before filing, it is advisable to review financial projections, ownership structure, and long-term business goals.

Note: The original deadline falls on Sunday, March 15, 2026, and is observed on the next business day.

March 16 — Extension Request for Partnerships and S Corporations (Form 7004)

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Entities that are not ready to file by the March deadline may request an automatic extension using **Form 7004**, which must be submitted by **March 16, 2026**.

While the extension provides additional time to file the return, **it does not extend the time to pay any tax due**. Accurately estimating the outstanding liability helps reduce interest and penalties, particularly for businesses with variable cash flow or multiple partners.

Note: The original deadline falls on Sunday, March 15, 2026, and is observed on the next business day.

2026 TAX CALENDAR — April

April 1 — Deadline to Take Initial Required Minimum Distribution (RMD) for 2025

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Taxpayers who turned **73 in 2025** and are required to take their first **Required Minimum Distribution (RMD)** have until **April 1, 2026**, to avoid incurring penalties.

This requirement applies to **traditional IRAs** and certain employer-sponsored retirement plans. Coordinating the timing and amount of the distribution with both your financial advisor and tax professional can help manage the tax impact effectively.

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April 15 — Tax Day: Individual Federal Income Tax Return (Form 1040)

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This is the most significant date on the tax calendar. Individual taxpayers with a calendar tax year must file their **2025 federal income tax return (Form 1040)** by **April 15, 2026**.

This includes employees receiving W-2s, independent contractors, freelancers, investors, and small business owners. Filing a complete and accurate return helps prevent processing delays, IRS inquiries, and follow-up notices.

Extension: Taxpayers who need additional time may request an automatic extension using Form 4868 by this same date. The extension applies only to filing—not to payment of any tax due.

April 15 — IRA and HSA Contributions for the 2025 Tax Year

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Taxpayers may make final contributions to IRAs and Health Savings Accounts (HSAs) through April 15, 2026, and still apply them to the 2025 tax year.

These contributions can reduce taxable income and support long-term financial planning. Before contributing, confirm annual limits, eligibility requirements (such as HSA-qualified health coverage), and the overall impact on your tax strategy.

April 15 — First Estimated Tax Payment for 2026 (Q1)

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Individuals with income not subject to withholding—such as business owners, independent contractors, and investors—must make their **first estimated tax payment for the 2026 tax year** by **April 15, 2026**.

Accurate projections help avoid underpayment penalties and distribute tax obligations more evenly throughout the year. If income is irregular or fluctuates, reviewing estimates before submitting payment is strongly recommended.

April 15 — Corporate Income Tax Returns (Form 1120)

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C Corporations and certain LLCs taxed as corporations with a calendar tax year must file **Form 1120** by **April 15, 2026**.

For companies with multiple accounts, inventory, or multi-state operations, this filing requires careful reconciliation of income, deductions, credits, and balance sheet activity to avoid delays or post-filing adjustments.

2026 TAX CALENDAR — May

May 15 — Annual Return for Tax-Exempt Organizations (Form 990)

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Tax-exempt organizations operating on a calendar tax year must file **Form 990** by **May 15, 2026**, which is the fifth month following the end of the tax year.

Timely and accurate filing is critical to maintaining tax-exempt status, meeting transparency expectations from donors and boards, and avoiding penalties. Organizations with complex reporting requirements should ensure financial records are well organized ahead of this deadline.

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2026 TAX CALENDAR — June

June 15 — Second Estimated Tax Payment for 2026 (Q2)

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Taxpayers with income not subject to withholding must submit their **second estimated tax payment for the 2026 tax year** by **June 15, 2026**.

Adjusting this payment based on updated income figures can help reduce underpayment interest and keep tax obligations aligned with actual financial performance.

2026 TAX CALENDAR — September

September 15 — Third Estimated Tax Payment for 2026 (Q3)

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Taxpayers with income not subject to withholding—including independent professionals, investors, and business owners—must submit their **third estimated tax payment for the 2026 tax year** by **September 15, 2026**.

Revising this payment based on summer financial results can help reduce underpayment interest and support a more predictable tax strategy for the remainder of the year.

September 15 — Extended Filing Deadline for Partnerships and S Corporations

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Partnerships and S Corporations that requested an extension in March must file their **final 2025 tax returns** by **September 15, 2026**. This includes **Forms 1065 and 1120-S**, along with all required **Schedule K-1s**.

For businesses with multiple partners or complex ownership structures, this deadline represents the operational close of the annual filing cycle. Organizing documentation and reconciling records in advance can help ensure a smooth and timely submission.

2026 TAX CALENDAR — October

October 15 — Extended Deadline for Individual Income Tax Returns (Form 1040)

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Taxpayers who filed an automatic extension in April must submit their **2025 federal individual income tax return (Form 1040)** by **October 15, 2026**.

While the extension allows additional time to file, **any tax owed was due in April**. Reviewing balances, credits, and supporting documentation before filing helps avoid additional interest or IRS follow-up.

If you need assistance finalizing your return or confirming that your information is complete and accurate, our team can help you close the year with confidence.

October 15 — Extended deadline for Form 1120 (C Corps and LLCs taxed as corporations)

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C Corporations and certain LLCs taxed as corporations that requested an extension using **Form 7004** must file **Form 1120** by **October 15, 2026**.

This filing is particularly significant for corporations with inventory, multi-state operations, or complex financial statements. Preparing the return well in advance helps minimize post-filing adjustments and supports planning for the next fiscal year.

2026 TAX CALENDAR — November

November 16 — Extended Deadline for Tax-Exempt Organizations (Form 990)

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Tax-exempt organizations that requested an extension in May must file **Form 990 for the 2025 calendar year** by **November 16, 2026**, as the standard November 15 deadline falls on a Sunday.

Timely filing preserves organizational transparency, protects tax-exempt status, and ensures continued compliance with regulatory requirements. Organizations with complex financial reporting needs should confirm that all disclosures and schedules are complete before submission.

Note: The original deadline falls on a non-business day and is therefore observed on the next business day.

2026 TAX CALENDAR — December

December 31 — Required Minimum Distribution (RMD) for the 2026 Tax Year

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Guillen Pujol

Date: September 23, 2026

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Taxpayers age **73 or older** must take their **Required Minimum Distribution (RMD)** for the **2026 tax year** by **December 31, 2026**, to avoid significant penalties.

This requirement applies to **traditional IRAs** and certain employer-sponsored retirement plans. Coordinating the timing and amount of distributions is especially important for individuals managing multiple accounts or variable income streams.

If you need assistance calculating your RMD or evaluating its tax impact, our team can provide guidance.

Need Help Meeting These Tax Deadlines?

While taxpayers cannot control IRS processing timelines or internal procedures, they can control how prepared they are when each deadline arrives. Planning ahead, maintaining organized records, and working with experienced advisors can help reduce delays, avoid penalties, and manage peak compliance periods more effectively.

We can assist with, among other services:

- Pre-filing reviews of individual and business tax returns
- Estimated tax projections and planning, including **QBI**, **AMT**, and multi-jurisdictional scenarios
- Responses to IRS notices, examinations, discrepancies, or audits
- Advisory support for partners, investors, and entities with complex tax structures
- Payroll tax compliance, C Corporation and partnership filings, and information returns

Our team has supported individuals, startups, mid-sized businesses, and organizations with international operations in preparing technical documentation, navigating IRS reviews, and meeting their tax obligations with clarity and control.

If you need help planning for the **2026 tax year**, interpreting a notice, or defining your compliance strategy, we're here to help.

Disclaimer

The **2026 Tax Calendar** is provided for informational purposes only and does not constitute legal or tax advice. Deadlines and requirements may vary depending on individual circumstances, entity type, applicable jurisdiction, or changes issued by the IRS or the State of Florida.

Guillen Pujol CPA Group (GPCPAs) prepared this calendar based on current regulations and technical guidance available at the time of publication. Due to the interpretive nature of certain rules and the complexity of individual scenarios, we recommend consulting directly with our team for guidance tailored to your specific situation.

Contact Guillen Pujol CPA Group today and let us help you navigate the full tax cycle—planning, strategy, and filing of your tax returns—with greater confidence and control.

Editor's Note

This **2026 Tax Calendar** is an interactive resource designed to help individuals and businesses navigate the U.S. tax system with clarity and confidence. As a cornerstone of this initiative, the calendar provides a practical, easy-to-use framework for staying organized and informed throughout the year.

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Created by the digital team at **Guillen Pujol CPA Group**, this resource modernizes traditional tax tools by integrating seamlessly into your workflow. Whether you are an individual taxpayer, contractor, expatriate, or owner of an LLC, S Corporation, or C Corporation, this calendar offers a clear roadmap to meeting your tax obligations without unnecessary complexity.

- AUP Reports for Lenders in Cross-Border Financing
- Earn-Out Verification in International M&A: Using AUPs to Review Revenue Metrics
- Agreed-Upon Procedures (AUP) Engagements in Cross-Border M&A: What They Cover and When They Apply
- Cross-Border Tax Reporting: When Risk Becomes Visible to the IRS in 2026
- IRS Audit Triggers in 2026: How AI is Transforming Enforcement and What to Do to Prepare