BRADFORD TAX INSTITUTE

2026 Federal Tax Calendar

Small Business and Self-Employed

JANUARY

15

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

January

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

FEBRUARY

2

- File Form 720 for the fourth quarter of 2025.
- Furnish Forms 1098, 1099, & W-2G to recipients for certain payments during 2025.
- **Employers:** Furnish Form W-2 to employees who worked for you in 2025 & file Form W-3, Transmittal of Wage & Tax Statements, with Copy A of Forms W-2 you issued for 2025.
- File Form 1099-NEC for nonemployee compensation paid in 2025.
- File Form 730 and pay the tax on wagers accepted during Dec 2025.
- File Form 2290 and pay the tax for vehicles first used in Dec 2025.
- File Forms 940, 941, 943, 944 and/or 945 if you did not deposit all taxes when due.

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- File Forms 940, 941, 943, 944 and/or 945 if you timely deposited all required payments.

17

- File a new Form W-4 if you claimed exemption from income tax withholding in 2025.
- Furnish Forms 1099-B, 1099-S and certain Forms 1099-MISC to recipients.

18

- Begin withholding on employees who claimed exemption from withholding in 2025 but did not file a W-4 to continue withholding exemption in 2026.

February

S	M	T	W	T	F	S
1	2	3	4	5	6	7
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15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

2

- File paper Forms 1094-C and 1095-C with IRS if you are an Applicable Large Employer; For all other providers file paper Forms 1094-B and 1095-B with the IRS.
- File Form 1096 with information returns, including Forms 1098, 1099 and W-2G for payments made during 2025.
- File Form 730 and pay the tax on wagers accepted during January.
- File Form 2290 and pay the tax for vehicles first used in January.
- Farmers and fishermen: File Form 1040 and pay any tax due. However, you have until April 15 to file if you paid your 2025 estimated tax payments by Jan 15, 2026.
- Applicable Large Employers provide Forms 1095-C to full time employees; For all other providers of Minimum Essential Coverage, provide Forms 1095-B to responsible individuals.

16

- **S Corp:** File Form 1120S for calendar year & pay any tax due. Furnish copy Sch. K-1 or K-3 to each shareholder. For automatic 6-month extension, file Form 7004 & deposit estimated tax. File Form 2553 to elect S Corp status beginning calendar 2026.
- **Partnerships:** File Form 1065 for calendar year and furnish a copy of Sch. K-1 or K-3 to each partner. For automatic 6-month extension, file Form 7004.
- **Withholding Agent:** File Form 1042 for calendar year. For automatic 6-month extension of time to file Form 1042, file Form 7004.
- **Withholding Agent:** File Forms 1042-S & furnish copy to income recipient. For automatic 30-day extension, file Form 8809. A separate request is required for 30-day extension to provide Forms 1042-S to recipients

31

- File Form 730 and pay the tax on wagers accepted during February.
- File Form 2290 and pay the tax for vehicles first used in February.
- Electronically file Forms W-2G, 1097, 1098, 1099, 1094-C, 1095-C, 1094-B, 1095-B, 3921, 3922, and 8027.

March

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22	23	24	25	26	27	28
29	30	31				

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APRIL

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

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- File Form 720 for the first quarter.
- **Employers:** File Form 941 for the first quarter.
- Deposit FUTA tax owed through Mar if more than $500.
- File Form 730 and pay the tax on wagers accepted during March
- File Form 2290 and pay the tax on vehicles first used in March.

April

S	M	T	W	T	F	S
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

11

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

May

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

JUNE

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- File Form 730 and pay the tax on wagers accepted during April.
- File Form 2290 and pay the tax for vehicles first used during April.

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- Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR or 1040NR-EZ. For an automatic extension, file Form 4868
- **Individuals living outside the U.S.**: File Form 1040 or 1040-SR and pay any tax, interest, and penalties due. For automatic extension of 4 months file form 4868 and deposit estimated tax.
- **Individuals**: Pay the second installment of 2026 estimated tax - Use Form 1040-ES.
- **Corporations**: Deposit the second installment of your 2026 estimated tax.

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- File Form 730 and pay the tax on wagers accepted during May.
- File Form 2290 and pay the tax for vehicles first used during May.

June

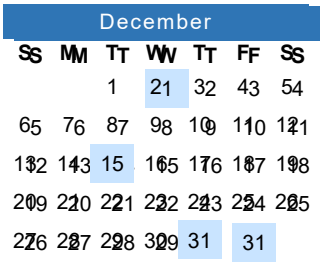
S	M	T	W	T	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

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JULY

1
- File Form 11-C to register and pay annual tax if you are in the business of taking wagers.

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- File Form 5500, 5500-EZ, 5500-SF, 5558, or 8955-SSA for calendar year 2025 employee benefit plan
- File Form 720 for the second quarter.
- File Form 730 and pay the tax on wagers accepted during June.
- File Form 2290 and pay the tax for vehicles first used during June.
- File Form 941 for the second quarter.
- Deposit FUTA owed through June if more than $500.



AUGUST

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- File Form 941 for the second quarter if you timely deposited all required payments.

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- File Form 730 and pay tax on wagers accepted during July.
- File Form 2290 and pay the tax for vehicles first used during July.



SEPTEMBER

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- **S Corp**: File calendar year Form 1120S if you timely requested a 6-month extension.
- **Corporations**: Deposit the third installment of your 2026 estimated tax.
- **Partnerships**: File calendar year Form 1065 if you timely requested a 6-month extension.
- Withholding Agent: File calendar year Form 1042 if you timely requested a 6-month extension.
- **Individuals**: Pay the third installment of your 2026 estimated tax - Use Form 1040-ES.

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- File Form 730 and pay tax on wagers accepted during August.
- File Form 2290 and pay the tax for vehicles first used during August.



OCTOBER

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

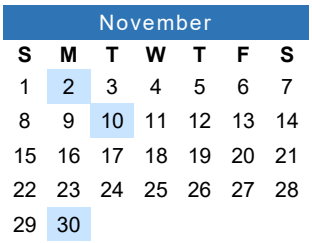


NOVEMBER

2
- File Form 720 for the third quarter.
- File Form 730 and pay tax on wagers accepted during September.
- File Form 2290 and pay the tax for vehicles first used during September.
- File Form 941 for the third quarter.
- Deposit FUTA owed through Sep if more than $500.

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- File Form 941 for the third quarter if you timely deposited all required payments.

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- File Form 730 and pay tax on wagers accepted during October.
- File Form 2290 and pay the tax for vehicles first used during October.



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DECEMBER

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- **Corporations**: Deposit the fourth installment of your 2026 estimated tax.
- Non-Resident Alien individuals who DID NOT receive wages as an employee subject to U.S. income tax: File Form 1040NR or 1040NR-EZ if you timely filed Form 4868.

31

- File Form 2290 and pay the tax for vehicles first used during November.
- File Form 730 and pay tax on wagers accepted during November.

Due Dates for 2026 Estimated Tax Payments for Individuals

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



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