
2026 IRS Tax Deadline Tracker

Federal Due Dates for Self-Employed & Small Businesses

Source: IRS Publication 509 (2026), Publication 334

 *All dates adjusted for weekends/holidays per IRS rules. State deadlines may vary.*

JANUARY 2026

- Jan 15:
 - Final 2025 Estimated Tax Payment (Q4)
(Form 1040-ES – avoids underpayment penalties)

FEBRUARY 2026

- Feb 2:
 - 1099-NEC due to contractors & IRS
 - All other 1099s due to recipients (e.g., 1099-MISC, 1099-K, 1099-INT)

MARCH 2026

- Mar 15:
 - S-Corp & Partnership Returns Due (Forms 1120-S, 1065)
 - S-Corp Election Deadline (Form 2553 for 2026 tax treatment)
 -  *Miss this = no S-Corp status for all of 2026 (Pub 334, p. 51; Pub 509, p. 5)*

APRIL 2026

- Apr 15:
 - Individual Tax Returns Due (Form 1040 + Schedule C)
 - Q1 2026 Estimated Tax Payment
 - 2025 IRA/HSA Contributions (for prior-year deductions)
 - Solo 401(k) Plan Setup Deadline (to contribute for 2025)

 *File Form 4868 by Apr 15 for automatic extension to Oct 15—but still pay any tax owed!*

JUNE 2026

- Jun 15:
 - Q2 2026 Estimated Tax Payment
 - Extended deadline for U.S. citizens abroad to file 2025 return

SEPTEMBER 2026

- Sep 15:
 - Q3 2026 Estimated Tax Payment
 - Extended S-Corp/Partnership returns due (if Form 7004 filed)

OCTOBER 2026

- Oct 15:
 - Extended Individual Returns Due (if Form 4868 filed)

Pro Tips from Uncle Joe Tax Svc

- Estimated tax penalty = 0.5%/month if underpaid (Pub 334, p. 8)
- S-Corp election must be filed within 2 months + 15 days of tax year start (Pub 334, p. 51)
- Keep records 3+ years—IRS audit window (Pub 334, p. 30)
- State deadlines differ—check your state revenue agency
