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MILESTONE CERTIFIED PUBLIC ACCOUNTANTS

# The 2026 Tax Deadline *Calendar.*

Federal IRS + California State filing deadlines for  
business owners, real estate investors, and high-net-worth families.

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A MILESTONE CPAs PLAYBOOK

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## AN INTRODUCTION

# How to use this calendar.

*This calendar covers the federal IRS and California state tax filing deadlines that matter for closely-held business owners, real estate investors, and high-net-worth families. Each entry includes the form number, who it applies to, and what happens if it's missed.*

For year-round planning, we suggest subscribing to the iCal version so dates show up directly in your calendar — with reminders 14 days and 3 days before each deadline. Download it free at [milestonecpas.com/resources/](https://milestonecpas.com/resources/).

## CATEGORIES

### How deadlines are tagged.

Individuals

C-Corp

Nonprofits

California

S-Corp / Partnership

Trusts & Estates

Payroll

Information Returns

## Q1 2026

Q1 *deadlines.*

## JANUARY 2026

DATE	WHO	WHAT	FORM
JAN 15	Individuals	Q4 2025 Estimated Tax Payment	1040-ES
JAN 15	California	Q4 2025 California Estimated Tax	540-ES
JAN 31	Payroll	W-2 to Employees & SSA, 1099-NEC Filings	W-2 / 1099-NEC
JAN 31	Payroll	Form 940 — Federal Unemployment	940
JAN 31	Payroll	Form 941 — Q4 2025	941

## FEBRUARY 2026

DATE	WHO	WHAT	FORM
FEB 15	Payroll	W-4 Exemption Renewal	W-4
FEB 28	Information Returns	Paper 1099-MISC / 1099-DIV / 1099-INT to IRS	1099

## MARCH 2026

DATE	WHO	WHAT	FORM
MAR 02	California	California Form 540-ES Q4 Penalty Trigger	540-ES
MAR 16	S-Corp / Partnership	S-Corp & Partnership Returns Due (or Extension)	1120-S / 1065
MAR 16	California	California S-Corp & Partnership Returns	100S / 565 / 568
MAR 31	Information Returns	Electronic 1099 / 1095 Filing to IRS	1099 / 1095

## Q2 2026

**Q2 deadlines.**

## APRIL 2026

DATE	WHO	WHAT	FORM
APR 15	Individuals	Individual Tax Return (or Extension) — Form 1040	1040
APR 15	Individuals	Q1 2026 Estimated Tax Payment	1040-ES
APR 15	Individuals	FBAR — Foreign Bank Account Report	FinCEN 114
APR 15	Individuals	Gift Tax Return (or Extension)	709
APR 15	Individuals	Final IRA & HSA Contribution for 2025	IRA / HSA
APR 15	C-Corp	C-Corp Return Due (or Extension)	1120
APR 15	Trusts & Estates	Trust & Estate Income Tax Return	1041
APR 15	California	California Individual Return (or Extension)	540
APR 15	California	California C-Corp Return	100
APR 15	California	California LLC Annual Tax — \$800 Minimum	3522
APR 15	California	California Q1 2026 Estimated Tax	540-ES
APR 30	Payroll	Form 941 — Q1 2026	941

## MAY 2026

DATE	WHO	WHAT	FORM
MAY 15	Nonprofits	Form 990 — Nonprofit Annual Return	990 / 990-EZ / 990-N
MAY 15	California	California Form 199 — Nonprofit	199

## JUNE 2026

DATE	WHO	WHAT	FORM
JUN 15	Individuals	Q2 2026 Estimated Tax Payment	1040-ES
JUN 15	Individuals	Expat Tax Return — Auto-Extension Deadline	1040
JUN 15	California	California Q2 2026 Estimated Tax	540-ES
JUN 15	California	California PTET Q1 Prepayment Deadline	3893

## Q3 2026

**Q3 deadlines.**

## JULY 2026

DATE	WHO	WHAT	FORM
JUL 31	Payroll	Form 941 — Q2 2026	941
JUL 31	S-Corp / Partnership	Form 5500 — Retirement Plan Filing	5500

## SEPTEMBER 2026

DATE	WHO	WHAT	FORM
SEP 15	S-Corp / Partnership	Extended S-Corp & Partnership Returns Due	1120-S / 1065
SEP 15	Individuals	Q3 2026 Estimated Tax Payment	1040-ES
SEP 15	C-Corp	Extended C-Corp Return Due	1120
SEP 15	California	California Q3 2026 Estimated Tax	540-ES
SEP 30	Trusts & Estates	Extended Trust & Estate Return	1041

## Q4 2026

Q4 *deadlines.*

## OCTOBER 2026

DATE	WHO	WHAT	FORM
OCT 15	Individuals	Extended Individual Return Due	1040
OCT 15	Individuals	Extended FBAR Deadline	FinCEN 114
OCT 15	Individuals	SEP-IRA / Solo 401(k) Final Contribution	Retirement
OCT 31	Payroll	Form 941 — Q3 2026	941

## NOVEMBER 2026

DATE	WHO	WHAT	FORM
NOV 15	Nonprofits	Extended Form 990	990

## DECEMBER 2026

DATE	WHO	WHAT	FORM
DEC 15	C-Corp	Q4 C-Corp Estimated Tax	1120-W
DEC 31	Individuals	RMD Deadline for Retirement Accounts	RMD
DEC 31	Individuals	Year-End Tax Planning Deadlines	Various
DEC 31	S-Corp / Partnership	S-Corp Election for 2027	2553

## DETAILED GUIDANCE

# What to file and what each deadline means.

*A line on a calendar is only half the picture. Each deadline below carries context: who it applies to, what to file, and what happens if you miss it.*

## INDIVIDUALS

## Individuals

**Jan 15, 2026 · Q4 2025 Estimated Tax Payment** — Form 1040-ES

*Final quarterly estimated tax payment for 2025.*

**Apr 15, 2026 · Individual Tax Return (or Extension) — Form 1040** — Form 1040

*Federal individual return or Form 4868 extension to October 15. Tax owed still due today.*

**Apr 15, 2026 · Q1 2026 Estimated Tax Payment** — Form 1040-ES

*First quarterly estimated payment of 2026.*

**Apr 15, 2026 · FBAR — Foreign Bank Account Report** — Form FinCEN 114

*Required if any foreign account exceeded \$10,000 at any time during the year. Auto-extension to October 15.*

**Apr 15, 2026 · Gift Tax Return (or Extension)** — Form 709

*Required if you gave more than \$19,000 to any one person in 2025 (or split with spouse).*

**Apr 15, 2026 · Final IRA & HSA Contribution for 2025** — Form IRA / HSA

*Last day to contribute to a Traditional/Roth IRA or HSA for prior tax year.*

**Jun 15, 2026 · Q2 2026 Estimated Tax Payment** — Form 1040-ES

*Second quarterly estimated payment of 2026.*

**Jun 15, 2026 · Expat Tax Return — Auto-Extension Deadline** — Form 1040

*U.S. citizens living abroad have until June 15 to file (with automatic extension).*

**Sep 15, 2026 · Q3 2026 Estimated Tax Payment** — Form 1040-ES

*Third quarterly estimated payment of 2026.*

**Oct 15, 2026 · Extended Individual Return Due** — Form 1040

*Final filing deadline for extended individual returns. No further extensions.*

**Oct 15, 2026 · Extended FBAR Deadline** — Form FinCEN 114

*Final FBAR deadline.*

**Oct 15, 2026 · SEP-IRA / Solo 401(k) Final Contribution** — Form Retirement

*Final day to make 2025 employer retirement contributions if extension was filed.*

**Dec 31, 2026 · RMD Deadline for Retirement Accounts** — Form RMD

*Required Minimum Distributions for those 73+ must be taken by year-end (50% excise tax if missed).*

**Dec 31, 2026 · Year-End Tax Planning Deadlines** — Form Various

*Last day for: tax-loss harvesting, Roth conversions, charitable contributions, 401(k) employee deferrals, gifting, qualified HSA funding distributions.*

## S-CORP / PARTNERSHIP

### S-Corp / Partnership

**Mar 16, 2026 · S-Corp & Partnership Returns Due (or Extension)** — Form 1120-S / 1065

*Federal returns or Form 7004 extension to September 15. K-1s to shareholders/partners.*

**Jul 31, 2026 · Form 5500 — Retirement Plan Filing** — Form 5500

*Annual return for 401(k) and other qualified retirement plans (calendar year plans).*

**Sep 15, 2026 · Extended S-Corp & Partnership Returns Due** — Form 1120-S / 1065

*Final filing deadline for extended pass-through returns.*

**Dec 31, 2026 · S-Corp Election for 2027** — Form 2553

*Last day to file Form 2553 to elect S-corp status effective 1/1/2027 (or file early 2027 within 75-day window).*

## C-CORP

### C-Corp

**Apr 15, 2026 · C-Corp Return Due (or Extension)** — Form 1120

*Calendar-year C-corp federal return or Form 7004 extension.*

**Sep 15, 2026 · Extended C-Corp Return Due** — Form 1120

*Final filing deadline for extended C-corp returns.*

**Dec 15, 2026 · Q4 C-Corp Estimated Tax** — Form 1120-W

*Calendar-year C-corp Q4 estimated payment.*

## TRUSTS & ESTATES

### Trusts & Estates

**Apr 15, 2026 · Trust & Estate Income Tax Return** — Form 1041

*Federal fiduciary income tax return or extension.*

**Sep 30, 2026 · Extended Trust & Estate Return** — Form 1041

*Final filing deadline for extended fiduciary returns.*

## NONPROFITS

### Nonprofits

**May 15, 2026 · Form 990 — Nonprofit Annual Return** — Form 990 / 990-EZ / 990-N

*Calendar-year nonprofits file Form 990 or extension.*

**Nov 15, 2026 · Extended Form 990** — Form 990

*Final deadline for extended nonprofit returns.*

## PAYROLL

# Payroll

**Jan 31, 2026 · W-2 to Employees & SSA, 1099-NEC Filings** — Form W-2 / 1099-NEC

*Distribute W-2s to employees and file with SSA. File 1099-NECs with IRS and recipients.*

**Jan 31, 2026 · Form 940 — Federal Unemployment** — Form 940

*Annual FUTA return for prior calendar year.*

**Jan 31, 2026 · Form 941 — Q4 2025** — Form 941

*Quarterly federal payroll tax return for Q4.*

**Feb 15, 2026 · W-4 Exemption Renewal** — Form W-4

*Employees claiming exempt must submit new W-4 to maintain status.*

**Apr 30, 2026 · Form 941 — Q1 2026** — Form 941

*Quarterly federal payroll tax return for Q1.*

**Jul 31, 2026 · Form 941 — Q2 2026** — Form 941

*Quarterly federal payroll tax return for Q2.*

**Oct 31, 2026 · Form 941 — Q3 2026** — Form 941

*Quarterly federal payroll tax return for Q3.*

## CALIFORNIA

# California

**Jan 15, 2026 · Q4 2025 California Estimated Tax** — Form 540-ES

*Final California estimated tax payment for 2025.*

**Mar 02, 2026 · California Form 540-ES Q4 Penalty Trigger** — Form 540-ES

*If Q4 estimated payment was light, underpayment penalty accrues.*

**Mar 16, 2026 · California S-Corp & Partnership Returns** — Form 100S / 565 / 568

*California state filings for pass-through entities.*

**Apr 15, 2026 · California Individual Return (or Extension)** — Form 540

*California individual return. Auto-extension to October 15 (no form required); tax due today.*

**Apr 15, 2026 · California C-Corp Return** — Form 100

*California corporation return or extension.*

**Apr 15, 2026 · California LLC Annual Tax — \$800 Minimum** — Form 3522

*California's \$800 annual franchise tax for LLCs is due.*

**Apr 15, 2026 · California Q1 2026 Estimated Tax** — Form 540-ES

*First quarterly estimated payment for California.*

**May 15, 2026 · California Form 199 — Nonprofit** — Form 199

*California exempt organization annual filing.*

**Jun 15, 2026 · California Q2 2026 Estimated Tax** — Form 540-ES

*Second quarterly estimated payment for California (40% of annual required by today).*

**Jun 15, 2026 · California PTET Q1 Prepayment Deadline** — Form 3893

*First PTET prepayment (greater of \$1,000 or 50% of prior-year PTET) due to lock in the election.*

**Sep 15, 2026 · California Q3 2026 Estimated Tax** — Form 540-ES

*Third quarterly estimated payment for California (0% required — CA has unique safe-harbor schedule).*

## INFORMATION RETURNS

# Information Returns

**Feb 28, 2026 · Paper 1099-MISC / 1099-DIV / 1099-INT to IRS** — Form 1099

*Paper filing deadline for non-NEC 1099s.*

**Mar 31, 2026 · Electronic 1099 / 1095 Filing to IRS** — Form 1099 / 1095

*E-file deadline for most 1099s (not 1099-NEC) and ACA Form 1095.*

AN INVITATION

Don't track this alone.

*Let us hold the calendar for you.*

Every Milestone CPAs engagement includes a calendar-driven planning rhythm: quarterly planning windows, advance reminders for filings, and the prep work done before the deadline arrives. Most of what saves money happens long before the return is due.

**Schedule a complimentary consultation:** [milestonecpas.com/contact-cpa-firm-in-pleasanton/](https://milestonecpas.com/contact-cpa-firm-in-pleasanton/)

**Or call directly:** 925-320-0309