



Tax calendar 2026

# Small business tax deadlines

# 2026 Small business tax deadlines

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Use this calendar to stay on top of your tax deadlines all year round. Included is a list of important tax deadlines for different types of businesses, followed by a month-by-month calendar showing the most critical dates as supplied by the [IRS website](#).

## How to use this calendar

On the key (pages 3 and 4) identify the deadlines that apply to you based on your business type (individual/sole proprietor, partnership, S corporation or corporation), special circumstances (tax exempt, withholding agents) and employer status.

Use the monthly pages (5–16) as a reminder of when payments are due.

If you use the Electronic Federal Tax Payment System (EFTPS), be sure to schedule your payment no later than 8pm ET one calendar day before the due date.

This information was sourced from the Internal Revenue Service online tax calendar [www.tax.gov/calendar](http://www.tax.gov/calendar).

For the complete calendar of deadlines for all businesses, visit:  
[irs.gov/businesses/small-businesses-self-employed/online-tax-calendar](http://irs.gov/businesses/small-businesses-self-employed/online-tax-calendar)

# Tax calendar key

The following content is for general informational purposes only and is not intended to provide tax, legal or other professional advice. Individuals should consult with their professional advisors for advice on their tax obligations.

Every business type has different tax filing requirements. The key below shows the types of businesses these forms apply to, but all forms may not be required for all businesses.

## **P** Partnerships (calendar year entities)

- File form 8804 and 8805. File form 1065. For automatic six-month extension, file 7704. Furnish K-1 or K-3 to each partner **(3/16)**
- File forms 1065, 8804, 8805, if you requested an extension **(9/15)**

## **SC** S Corporations

- File form 1120S for calendar year and pay tax due. Furnish K-1 or K-3 to each shareholder. For automatic six-month extension, file 7704. To elect S-Corp status for 2026, file form 2553 **(3/16)**
- File form 1120S, if you requested an extension **(9/15)**

## **IS** Individuals and sole proprietors

- File form 1040 or 1040SR and pay any tax due. For an automatic six-month extension, file form 4868 and pay estimated tax **(4/15)**
- Pay the first installment of 2026 estimated tax on form 1040-ES **(4/15)**
- File form 1040 or 1040SR, if you requested an extension **(10/16)**

## **C** Corporations (calendar year entities)

- File form 1120 and pay tax due. For an automatic six-month extension, file form 7004 and pay estimated tax **(4/17)**
- Pay second quarter estimated tax
- File form 1120, if you requested an extension **(10/16)**

## **W** Withholding agents

- File form 1042 or 1042-S and provide a copy to income recipient. For extensions, file form 7002 for 1042, or form 8809 for 1042-S **(4/15)**
- File form 1042 or 1042-S and provide forms to recipients, if you requested an extension **(10/17)**

## **T** Tax-exempt organizations

- Certain exempt organizations must file 990-T or form 1120-POL for years ending 12/31/2024 **(4/17)**
- Deposit first quarter estimated tax using form 990-W **(4/18)**
- File forms 8038, 8038-B, 8038-G, 8038-TC, 8886-T, 990, 990-EX, 990-PR, 990-N, 990-BL, 990-T, 4720, or 8868, if required **(2/15, 5/15, 8/17, 11/16)**

# Tax calendar key

## All businesses

- + File a new W-4 if you claimed exemption from withholding in 2025 (2/17)
- ✗ Provide 1099-B, 1099-S and 1099-MISC to recipients (2/17)
- ▲ Form 1096 with information returns (3/2)
- IS P C T Pay estimated tax (4/15, 6/15, 9/15, 12/15 or 1/15/27)
- ▲ Electronically file forms W-2G, 1097, 1098, 1099, 1094-B, 1095-D, 1094-C, 1095-C, 3921, 3922, 8027 (3/31)

## Employers

- ✱ Semi-weekly payroll tax deposits (twice weekly, usually Wednesday and Friday)
- ✱ Monthly payroll tax deposit (15th of each month)
- ▲ Provide forms 1098, 1099, W-2G, W-2 to employees or contractors (2/2)
- ▲ File W-3 with copies of W-2s (2/2)
- ▲ File forms 940, 941, 943, 944 and/or 945 (2/10, 5/11, 8/10, 11/10)
- ✗ Begin withholding for employees who were exempt in 2025 but are not in 2026 (2/17)
- 💧 Deposit FUTA tax owed (1/31 (for 4Q 25), 4/30, 7/31, 11/2)
- + File form 5500, 5500-EZ, 5500-SF or 8955-SSA for 2024 employee benefit plan (7/31)

- + Employers who provide health insurance
  - Forms 1094-C and 1095-C, or 1094-B and 1095-B (3/2)
  - Provide form 1095-C or 1095-B to employees (3/2)

- ◆ Employers with tipped employees
  - Employees must report tips of >\$20 (10th of the following month)

- + Food or beverage establishments with employees
  - Form 8027 (mail 3/2, electronic 3/31)

- ▲ Use independent contractors
  - Provide forms 1098, 1099, W-2G, W-2 to employees or contractors (2/2)
  - File 1099-NEC (2/2)

- ✗ Heavy highway vehicle use
  - File form 2290 (last day of subsequent month)

- \* Subject to excise tax
  - Form 720 (4/30, 7/31, 11/2, 1/29/27)

If you use the Electronic Federal Tax Payment System (EFTPS), be sure to schedule your payment no later than 8pm ET one calendar day before the due date.

Information sourced from the IRS 2026 Online Tax Calendar. Other deadlines may apply to specific types of businesses, including farmers, fisherman and those who collect wagers. For the complete calendar of deadlines for all businesses, visit: [www.irs.gov/businesses/small-businesses-self-employed/online-tax-calendar](http://www.irs.gov/businesses/small-businesses-self-employed/online-tax-calendar).

# January 2026

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|--------|---------|-----------|----------|--------|----------|
|        |        |         |           | 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     |

**January 4, 6, 7, 9, 14, 16, 22, 23, 28, 30**

❄ Semi-weekly payroll tax deposits

**January 12**

❖ Employees must report tips of >\$20 in December 2025

**January 15**

❖ Monthly payroll tax deposit for December 2025

**January 31**

\* Q4 25 form 720 Quarterly Federal Excise Tax

## February 2026

| SUNDAY                                                                               | MONDAY                                                                                                                                                                                                                                                  | TUESDAY                                                                                                                                                                                                                                                  | WEDNESDAY                                                                            | THURSDAY                                                                              | FRIDAY                                                                                 | SATURDAY |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|
| 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       |
|                                                                                      |                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                          |                                                                                      |                                                                                       |                                                                                        |          |

**February 2**

-  Provide forms 1098, 1099, W-2G, W-2 to employees or contractors
-  File W-3 with copies of W-2s
-  File 1099-NEC
-  Deposit FUTA tax owed through December 2025
-  File form 2290 for vehicles first used in December 2025

**February 4, 6, 11, 13, 19, 20, 25, 27**

-  Semi-weekly payroll tax deposits

**February 10**

-  Employees must report tips of >\$20 in January
-  File forms 940, 941, 943, 944 and/or 945 (employers)

**February 15**

-  **Tax-exempt organizations:** file forms 8038, 8038-B, 8038-G, 8038-TC, 8886-T, 990, 990-EX, 990-PR, 990-N, 990-BL, 990-T, 4720, or 8868, if required

**February 17**

-  File a new W-4 if you claimed exemption from withholding in 2025
-  Provide 1099-B, 1099-S and 1099-MISC to recipients (provide health insurance)
-  Monthly payroll tax deposit

**February 18**

-  Begin withholding for employees who were exempt in 2024 but are not in 2025

# March 2026

| SUNDAY | MONDAY      | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|-------------|---------|-----------|----------|--------|----------|
| 1      | ▲ ✕ + 2     | 3       | ☀ 4       | 5        | ☀ 6    | 7        |
| 8      | 9           | ◆ 10    | ☀ 11      | 12       | ☀ 13   | 14       |
| 15     | P SC W ★ 16 | 17      | ☀ 18      | 19       | ☀ 20   | 21       |
| 22     | 23          | 24      | ☀ 25      | 26       | ☀ 27   | 28       |
| 29     | 30          | ▲ ✕ 31  |           |          |        |          |

## March 2

- ▲ If you provide health insurance, provide form 1095-C or 1095-B to employees
- ✕ Form 2290 for vehicles first used in January
- + Form 8027 for food or beverage establishments
- ▲ Form 1096 with information returns
- ▲ Forms 1094-C and 1095-C, or 1094-B and 1095-B

## March 4, 6, 11, 13, 18, 20, 25, 27

- ☀ Semi-weekly payroll tax deposits

## March 10

- ◆ Employees must report tips of >\$20 in February

## March 16

- P **Partnerships (calendar year entities):** file form 8804 and 8805. File form 1065. For automatic six-month extension, file 7704. Estimated tax must still be paid by March 15. Furnish K-1 or K-3 to each partner
- SC **S Corporations:** file form 1120S for calendar year and pay tax due. Furnish K-1 or K-3 to each shareholder. For automatic six-month extension, file 7704. Estimated tax must still be paid by March 15. To elect S-Corp status for 2026, file form 2553
- W **Withholding agents:** file form 1042 or 1042-S and provide a copy to income recipient. For extensions, file form 7002 for 1042, or form 8809 for 1042-S
- ★ Monthly payroll tax deposit for February

## March 31

- ▲ Electronically file forms W-2G, 1097, 1098, 1099, 1094-B, 1095-D, 1094-C, 1095-C, 3921, 3922, 8027
- ✕ File form 2290 for vehicles first used in February

# April 2026

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | THURSDAY                                                                                                                                                                                                                                                    | FRIDAY                                                                                                                                                                     | SATURDAY |
|--------|--------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|        |        |         |  1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2                                                                                                                                                                                                                                                           |  3                                                                                      | 4        |
| 5      | 6      | 7       |  8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9                                                                                                                                                                                                                                                           |   10 | 11       |
| 12     | 13     | 14      |      15<br>  | 16                                                                                                                                                                                                                                                          | 17                                                                                                                                                                         | 18       |
| 19     | 20     | 21      |  22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 23                                                                                                                                                                                                                                                          |  24                                                                                     | 25       |
| 26     | 27     | 28      |  29                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    30 |                                                                                                                                                                            |          |

## April 1, 3, 8, 10, 15, 22, 24, 29

 Semi-weekly payroll tax deposits

## April 10

 Employees must report tips of >\$20 in March

## April 15

-  **IS** Individuals and sole proprietors: file form 1040 or 1040SR and pay any tax due. For an automatic six-month extension, file form 4868 and pay estimated tax. Pay the first installment of 2026 estimated tax on Form 1040-ES
-  **C** Corporations (calendar year entities): file form 1120 and pay tax due. For an automatic six-month extension, file form 7004 and pay estimated tax

## April 15

-  **W** **Withholding agents:** file form 1042 or 1042-S and provide forms to recipients, if you requested an extension
-  **T** **Tax-exempt organizations:** deposit first quarter estimated tax using form 990-W
-  Monthly payroll tax deposit for March
-  Certain exempt organizations must file 990-T or Form 1120-POL for years ending 12/31/2026

## April 30

-  File form 2290 for vehicles first used in March
-  Deposit FUTA tax through March
-  File form 720 for Q1

## May 2026

| SUNDAY | MONDAY                                                                                                                                                                 | TUESDAY | WEDNESDAY                                                                            | THURSDAY                                                                               | FRIDAY                                                                                                                                                                                                                                                         | SATURDAY |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|        |                                                                                                                                                                        |         |                                                                                      |                                                                                        |  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     |                                                                                                                                                                        |         |                                                                                      |                                                                                        |                                                                                                                                                                                                                                                                |          |

**May 1, 6, 8, 13, 15, 20, 22, 28, 29**
 Semi-weekly payroll tax deposits
**May 11**
 Employees must report tips of >\$20 in April  
 File form 941 for Q1
**May 15**
 Monthly payroll tax deposit for April

 **Tax-exempt organizations:** file forms 8038, 8038-B, 8038-G, 8038-TC, 8886-T, 990, 990-EX, 990-PR, 990-N, 990-BL, 990-T, 4720, or 8868, if required

# June 2026

| SUNDAY | MONDAY         | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|----------------|---------|-----------|----------|--------|----------|
|        | ✕ 1            | 2       | ✿ 3       | 4        | ✿ 5    | 6        |
| 7      | 8              | 9       | ✿ ◆ 10    | 11       | ✿ 12   | 13       |
| 14     | ★ IS P C SC 15 | 16      | ✿ 17      | 18       | 19     | 20       |
| 21     | ✿ 22           | 23      | ✿ 24      | 25       | ✿ 26   | 27       |
| 28     | 29             | ✕ 30    |           |          |        |          |

## June 1

✕ File form 2290 for vehicles first used in April

## June 3, 5, 10, 12, 17, 22, 24, 26

✿ Semi-weekly payroll tax deposits

## June 10

◆ Employees must report tips of >\$20 in May

## June 15

★ Monthly payroll tax deposit for May  
IS P C SC Pay second quarter estimated tax

## June 30

✕ File form 2290 for vehicles first used in May

# July 2026

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|--------|---------|-----------|----------|--------|----------|
|        |        |         | 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     |          |

## July 1, 6, 8, 15, 17, 22, 24, 29, 31

☀ Semi-weekly payroll tax deposits

## July 10

◆ Employees must report tips of >\$20 in June

## July 15

★ Monthly payroll tax deposit for June

## July 31

💧 Deposit FUTA owed through June if greater than \$500

✕ **Employers:** file form 941 for the second quarter

✚ File form 5500, 5500-EZ, 5500-SF or 8955-SSA for 2024 employee benefit plan

\* File form 720 for second quarter excise tax

▲ File form 2290 for vehicles first used in June

## August 2026

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|--------|---------|-----------|----------|--------|----------|
|        |        |         |           |          |        | 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   |         |           |          |        |          |

**August 5, 7, 12, 14, 19, 21, 26, 28**

★ Semi-weekly payroll tax deposits

**August 10**

- ◆ Employees must report tips of >\$20 in July
- ▲ File form 941 for second quarter

**August 15**

Ⓟ Tax-exempt organizations: file forms 8038, 8038-B, 8038-G, 8038-TC, if required

**August 17**

★ Monthly payroll tax deposit for July

**August 31**

✕ File form 2290 for vehicles first used in July

# September 2026

| SUNDAY | MONDAY | TUESDAY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | WEDNESDAY                                                                                                                                                              | THURSDAY                                                                                                                                                                  | FRIDAY                                                                                 | SATURDAY |
|--------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|
|        |        | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  2                                                                                    | 3                                                                                                                                                                         |  4  | 5        |
| 6      | 7      | 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9                                                                                                                                                                      |   10 |  11 | 12       |
| 13     | 14     |     15<br>  |  16                                                                                   | 17                                                                                                                                                                        |  18 | 19       |
| 20     | 21     | 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  23                                                                                   | 24                                                                                                                                                                        |  25 | 26       |
| 27     | 28     | 29                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   30 |                                                                                                                                                                           |                                                                                        |          |

## September 2, 4, 10, 11, 16, 18, 23, 25, 30

 Semi-weekly payroll tax deposits

## September 10

 Employees must report tips of >\$20 in August

## September 15

    Pay third quarter estimated tax

 **Partnerships:** file forms 1065, 8804, 8805, if you requested an extension

 **Corporations:** file form 1120S if you requested an extension

 **Withholding agents:** file Form 1042 if you requested an extension

 Monthly payroll tax deposit for August

## September 30

 File form 2290 for vehicles first used in August

# October 2026

| SUNDAY | MONDAY | TUESDAY                                                                              | WEDNESDAY                                                                            | THURSDAY                                                                                                                                                                                                                                                                                                                                      | FRIDAY                                                                                 | SATURDAY |
|--------|--------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|
|        |        |                                                                                      |                                                                                      | 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       |

**October 2, 7, 9, 15, 16, 21, 23, 28, 30**

 Semi-weekly payroll tax deposits

**October 13**

 Employees must report tips of >\$20 in September

**October 15**

 Monthly payroll tax deposit for September

 Corporations: file form 1120, if you requested an extension

 Individuals and sole proprietors: file form 1040, if you requested an extension

## November 2026

| SUNDAY | MONDAY     | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|------------|---------|-----------|----------|--------|----------|
| 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     |         |           |          |        |          |

**November 2**

- ☹️ Deposit FUTA owed through September if greater than \$500
- ❌ File form 2290 for vehicles first used in September
- 🔵 File form 941 for third quarter
- ✱ File form 720 for third quarter

**November 4, 6, 12, 16, 18, 20, 25, 30**

- 🔴 Semi-weekly payroll tax deposits

**November 10**

- 🟢 Employees must report tips of >\$20 in October
- 🔵 File form 941 for third quarter if payments were timely deposited

**November 15**

- 🕒 Tax-exempt organizations: file forms 8038, 8038-B, 8038-G, 8038-TC, if required, and extended forms 990, 990-EZ, 990-PF, 990-N 990-BL, or 990-T, if required

**November 17**

- 🟡 Monthly payroll tax deposit for October

**November 30**

- ❌ File form 2290 for vehicles first used in October

# December 2026

| SUNDAY | MONDAY                                                                               | TUESDAY                                                                                                                                                                                                                                                  | WEDNESDAY                                                                            | THURSDAY                                                                               | FRIDAY                                                                                 | SATURDAY |
|--------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|
|        |                                                                                      | 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 |                                                                                        |          |

**December 2, 4, 9, 11, 16, 18, 23, 28, 30**

 Semi-weekly payroll tax deposits

**December 10**

 Employees must report tips of >\$20 in November

**December 15**

  Pay fourth quarter estimated tax

 Monthly payroll tax deposit for November

**December 31**

 File form 2290 for vehicles first used in November

The content of this document is for general informational purposes only and is not intended to provide tax, legal or other professional advice. Individuals should consult with their professional advisors for advice on their tax obligations.

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