

Serbinski Accounting Firms P.C. Tax Calendar

January 2026

No items to display

February 2026

Due date	Tax type	Jurisdiction	Form/Method
2/2/2026	Corporate Income/Franchise	Federal	1098
Instructions: Provide Form 1098 to each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in prior year			
2/2/2026	Corporate Income/Franchise	Federal	Information return
Instructions: Provide statement (no official form) to each payer in a transaction involving more than \$10,000 cash during prior year. (Form 8300 must be filed with the IRS by the 15th day after the transaction.)			
2/2/2026	Corporate Income/Franchise	Federal	1098-E
Instructions: Lenders provide Form 1098-E to borrower if \$600 or more of student loan interest was received			
2/2/2026	Corporate Income/Franchise	Federal	1098-T
Instructions: Certain educational institutions provide Form 1098-T if tuition was received or reimbursed			
2/2/2026	Corporate Income/Franchise	Federal	1099-NEC
Instructions: Form 1099-NEC for prior year due			

March 2026

Due date	Tax type	Jurisdiction	Form/Method
3/2/2026	Corporate Income/Franchise	Federal	1098
Instructions: Paper Form 1098 for each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in previous year due to IRS			
3/2/2026	Corporate Income/Franchise	Federal	8809
Instructions: Extension request for filing Form 1098 on paper (Form 8809) due			
3/2/2026	Corporate Income/Franchise	Federal	8809
Instructions: Extension request for filing Form 1099-MISC on paper (Form 8809) due			
3/2/2026	Corporate Income/Franchise	Federal	1099-MISC
Instructions: Form 1099-MISC for prior year due if paper filing			
3/31/2026	Corporate Income/Franchise	Federal	1098
Instructions: Electronic filing of Form 1098 with the IRS due			
3/31/2026	Corporate Income/Franchise	Federal	8809
Instructions: Extension request for electronic filing of Form 1098 (Form 8809) due			
3/31/2026	Corporate Income/Franchise	Federal	8809
Instructions: Extension request for electronic filing of Form 1099-MISC (Form 8809) due			
3/31/2026	Corporate Income/Franchise	Federal	1099-MISC
Instructions: Form 1099-MISC for prior year due if filing electronically			

April 2026

Due date	Tax type	Jurisdiction	Form/Method
4/15/2026	Corporate Income/Franchise	Federal	5471
Instructions: Attach Form 5471 to corporate income tax return and file both by due date for corporate tax return			
4/15/2026	Corporate Income/Franchise	Federal	1120
Instructions: Corporation Income Tax Return for domestic C corporations or foreign corporations with offices in the U.S. (Form 1120) due			
4/15/2026	Corporate Income/Franchise	Federal	7004
Instructions: Extension request for Corporation Income Tax Return (Form 7004) due			
4/15/2026	Corporate Income/Franchise	Federal	EFTPS
Instructions: First installment of current year estimated income tax from corporations (EFTPS) due			

May 2026

No items to display

June 2026

Due date	Tax type	Jurisdiction	Form/Method
6/15/2026	Corporate Income/Franchise	Federal	EFTPS
Instructions: Second installment of current year estimated income tax from corporations (EFTPS) due			

July 2026

No items to display

August 2026

No items to display

September 2026

Due date	Tax type	Jurisdiction	Form/Method
9/15/2026	Corporate Income/Franchise	Federal	EFTPS
Instructions: Third installment of current year estimated income tax from corporations (EFTPS) due			

October 2026

Due date	Tax type	Jurisdiction	Form/Method
10/15/2026	Corporate Income/Franchise	Federal	5471
Instructions: Attach Form 5471 to extended corporate income tax return			
10/15/2026	Corporate Income/Franchise	Federal	1120
Instructions: Extended Corporation Income Tax Return (Form 1120) due			

November 2026

No items to display

December 2026

Due date	Tax type	Jurisdiction	Form/Method
12/15/2026	Corporate Income/Franchise	Federal	EFTPS
Instructions: Fourth installment of current year estimated income tax from corporations (EFTPS) due			