



Estimated Tax Payment Schedule for 2026

Introduction

Estimated tax payments are periodic advance payments made to the IRS on income that is not subject to withholding. This includes income from self-employment, interest, dividends, rental income, capital gains, and other non-wage income. Making timely estimated payments helps taxpayers reduce the risk of penalties and interest due to underpayment.

Who Needs to Make Estimated Tax Payments?

You may need to make estimated tax payments if:

- You are self-employed, a freelancer, independent contractor, or landlord
- You have significant investment or rental income
- You expect to owe \$1,000 or more in federal tax after withholding and credits
- Your withholding and refundable credits are less than the smaller of:
 - 90% of the tax shown on your current year return, or
 - 100% of the tax shown on your prior year return

Payment Schedule

The IRS requires estimated tax payments to be made quarterly. Below is the schedule for the current year:

Quarter	Period Income Earned	Due Date
Q1	January 1 – March 31	April 15, 2026
Q2	April 1 – May 31	June 15, 2026
Q3	June 1 – August 31	September 15, 2026
Q4	September 1 – December 31	January 15, 2027

How to Make Payments

You can make estimated tax payments using the following methods:

- **Online:** IRS Direct Pay or the Electronic Federal Tax Payment System (EFTPS)
- **By Mail:** Submit a check or money order with Form 1040-ES to the appropriate IRS address
- **By Phone:** Pay using a debit or credit card through IRS-approved payment processors

Additional Resources

For more information on estimated tax payments, visit the following resources:

- [IRS Estimated Taxes](#)
- [IRS Form 1040-ES](#)

This schedule is provided for informational purposes only. Estimated tax requirements and deadlines may vary based on individual circumstances. Always consult with a tax professional to confirm your obligations.