2026 Estimated Tax Payment Calendar

Nothing is withheld from self-employment or private-practice income, so the IRS and the Oregon Department of Revenue both expect you to prepay in four installments across the year, for tax year 2026. Federal and Oregon due dates fall on the same calendar.

Payment	Due date	Period it covers	How to pay	Amount paid	Confirmation #
1st	April 15, 2026	Jan. 1 – Mar. 31, 2026	Federal: IRS Direct Pay, EFTPS, or the Form 1040-ES voucher by mail. Oregon: Revenue Online, or Form OR-40-V by mail.		
2nd	June 15, 2026	Apr. 1 – May 31, 2026	Federal: IRS Direct Pay, EFTPS, or the Form 1040-ES voucher by mail. Oregon: Revenue Online, or Form OR-40-V by mail.		
3rd	Sept. 15, 2026	Jun. 1 – Aug. 31, 2026	Federal: IRS Direct Pay, EFTPS, or the Form 1040-ES voucher by mail. Oregon: Revenue Online, or Form OR-40-V by mail.		
4th	Jan. 15, 2027	Sep. 1 – Dec. 31, 2026	Federal: IRS Direct Pay, EFTPS, or the Form 1040-ES voucher by mail. Oregon: Revenue Online, or Form OR-40-V by mail.		

Due dates, per-payment periods, and the payment methods above: Form 1040-ES (2026), "Payment Due Dates."

https://www.irs.gov/pub/irs-pdf/f1040es.pdf

Oregon's matching calendar and its own payment methods: Publication OR-ESTIMATE (2026).

https://www.oregon.gov/dor/forms/FormsPubs/publication-or-estimate_101-026_2026.pdf

You don't have to make the 4th payment (due Jan. 15, 2027) if you file your 2026 return by Feb. 1, 2027 and pay the entire balance due with that return. If a due date falls on a weekend or an Oregon legal holiday, the payment is due the next business day.

The $1,000 trigger

- [ ] Oregon expects estimated payments if you'll owe tax of $1,000 or more after all credits and withholding for 2026, and your estimated withholding will be less than 90% of your 2026 tax after credits, or 100% of the tax shown on your 2025 return.

https://www.oregon.gov/dor/forms/FormsPubs/publication-or-estimate_101-026_2026.pdf

Safe harbor, so you don't have to guess the year's number

- [ ] Federal: pay in the smaller of 90% of this year's tax, or 100% of the tax shown on your 2025 return, 110% of that if your 2025 adjusted gross income was more than $150,000 (more than $75,000 if you'll file married filing separately for 2026), and, if each installment is paid on time, you avoid the underpayment penalty regardless of what 2026 actually owes.

https://www.irs.gov/faqs/estimated-tax

- [ ] Oregon: its safe harbor is simpler, a flat 100% of last year's tax after all credits, with no higher-income tier, but you can only use it if you've already filed your 2025 Oregon return before you file 2026.
  https://www.oregon.gov/dor/forms/FormsPubs/publication-or-estimate_101-026_2026.pdf

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This is a planning calendar, not a substitute for reading the current form. Confirm every date and dollar figure on the official page before you pay.