

General Due Dates For Estimated Tax Installment Payments

| If you first have income on which you must pay estimated tax: | Make a payment by:* | Make later installments by:* |
|---|------------------------|---|
| Before April 1 | April 15 | June 15 September 15 January 15 (next year) |
| April 1 - May 31 | June 15 | September 15 January 15 (next year) |
| June 1 - August 31 | September 15 | January 15 (next year) |
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*If the due date for an estimated tax payment falls on a Saturday, Sunday, or legal holiday, the payment will be on time if you make it on the next day that isn't a Saturday, Sunday, or a holiday. See IRS Publication 509 for a list of all legal holidays.

Payments Due

**United States. Internal Revenue
Service**

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