

The 2026 Tax Holiday Calendar

Tax pros think too much about tax deadlines, and not enough about tax holidays. This calendar aims to change that. It shows the tax holiday that falls on each date, as inspired by the corresponding section of the Internal Revenue Code. For example, since § 125 is “Cafeteria Plans,” the holiday celebrated on January 25 is “Cafeteria Plans Day.”

A second purpose of this calendar is to renew historical interest in the traditional modes of celebrating these holidays. Since the passage of the Tax Reform Act of 1986, these traditions have fallen into disuse. For each month, the picture reconstructs one celebratory practice, based on painstaking study of archival editions of Shop Talk from the Journal of Taxation.

Third, this calendar announces that, although **the Law Office of Andrew L. Gradman, APC** remains a solo law practice, it has become a family business. The full team (including wife/CFO **Marissa**, baby/CBO **Goldie**, and dog/CDO **Roo**) is pictured at the end of the calendar.

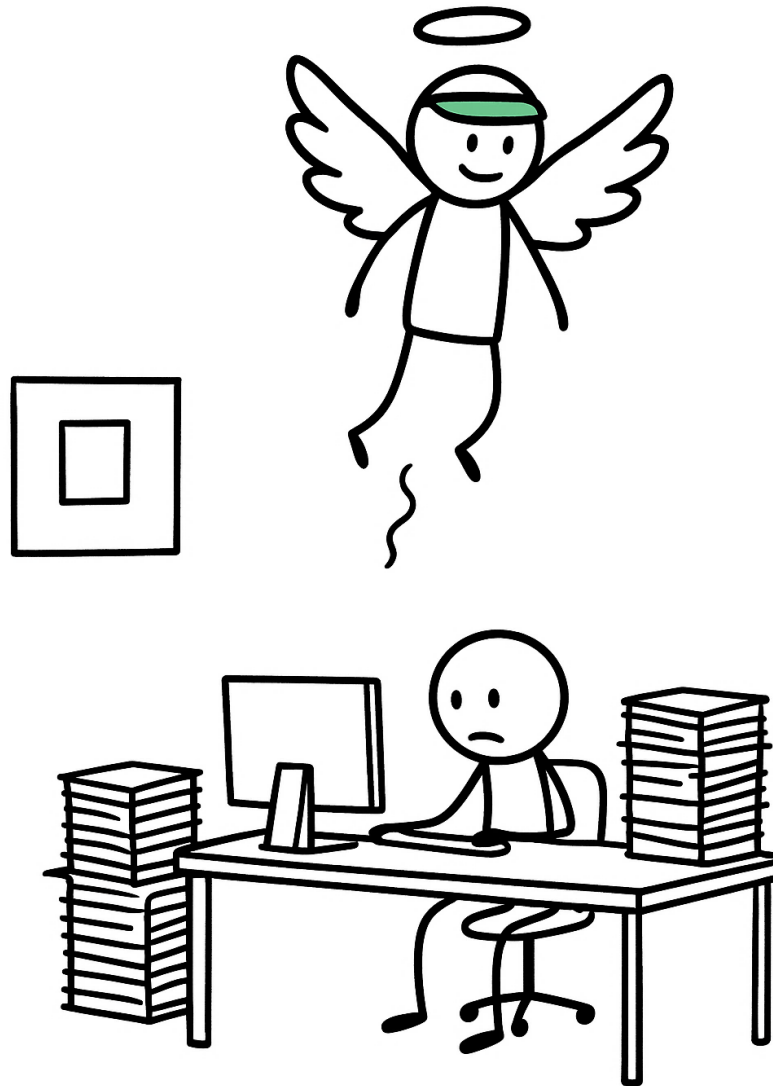
To download this and previous calendars, visit www.gradmantax.com (search for “Calendars”).

Happy (tax) **holidays!**

Andrew L. Gradman
andrew@gradmantax.com

On this tax holiday, look on the bright side: When you're gone, someone else will inherit your deadlines.

Image credit: ChatGPT



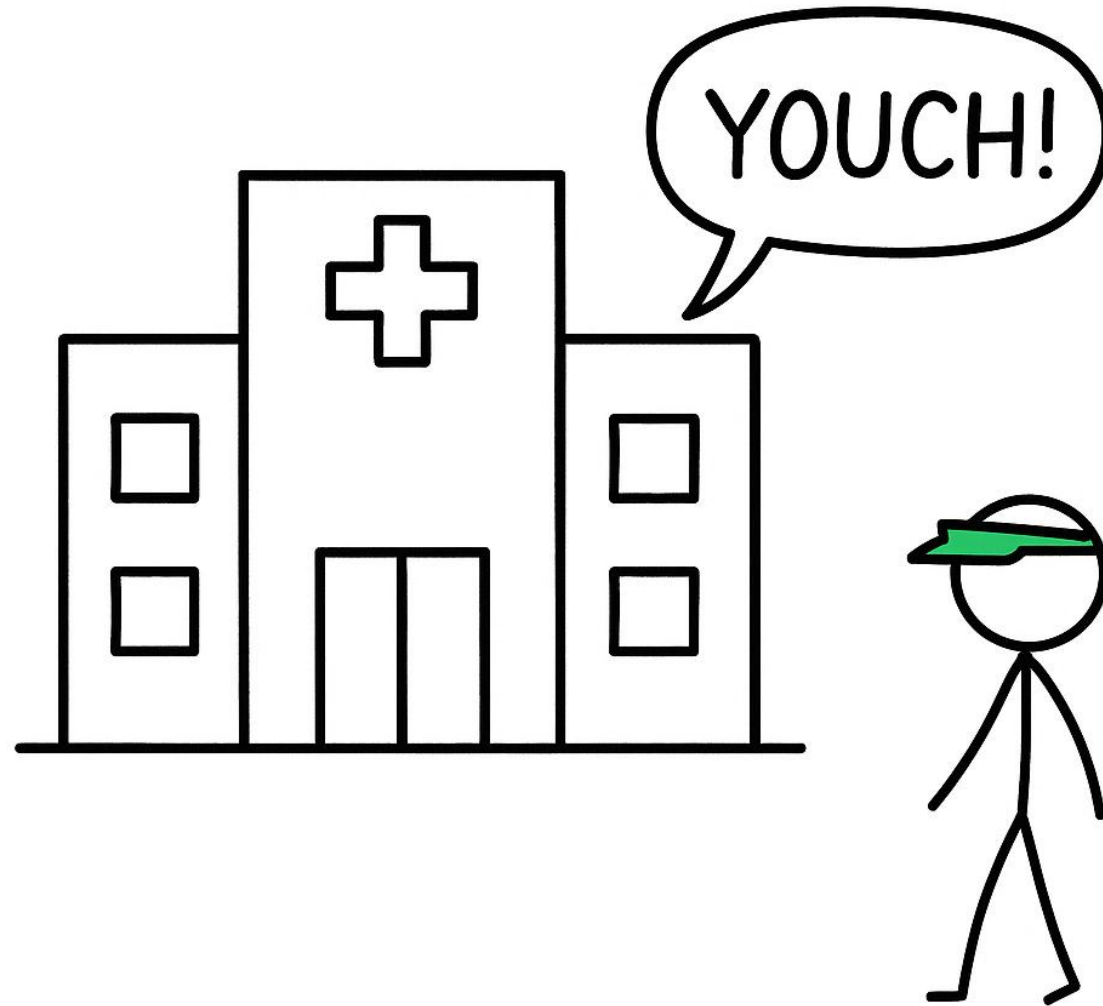
how to celebrate
Certain Death Benefits Day (1/1)

JANUARY 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
28	29	30	31	New Year's Day 1	2	3
				Certain Death Benefits Day	Gifts and Inheritances Day	Interest on State and Local Bonds Day
4	5	6	7	8	9	10
Compensation for Injuries or Sickness Day	Amounts Received under Accident and Health Plans Day	Contributions by Employer to Accident and Health Plans Day	Rental Value of Parsonages Day	Income from Discharge of Indebtedness Day	Improvements by Lessee on Lessor's Property Day	Qualified Lessee Construction Allowances for Short-Term Leases Day
11	12	13	14	15	16	17
Recovery of Tax Benefit Items Day	Certain Combat Zone Compensation of Members of the Armed Forces Day			Income of States, Municipalities, Etc. Day		Qualified Scholarships Day
18	MLK Day 19	20	21	22	23	24
Contributions to the Capital of a Corporation Day	Meals or Lodging Furnished for the Convenience of the Employer Day		Exclusion of Gain from Sale of Principal Residence Day	Certain Reduced Uniformed Services Retirement Pay Day	Amounts Received under Insurance Contracts for Certain Living Expenses Day	
25	26	27	28	29	30	31
Cafeteria Plans Day	Certain Cost-Sharing Payments Day	Educational Assistance Programs Day	Employer Contributions to Trump Accounts Day	Dependent Care Assistance Programs Day	Certain Personal Injury Liability Assignments Day	Certain Foster Care Payments Day

On this tax holiday, ask
your doctor whether a
qualified tip is right for you.

Image credit: ChatGPT



how to celebrate
Qualified Tips Day (2/24)

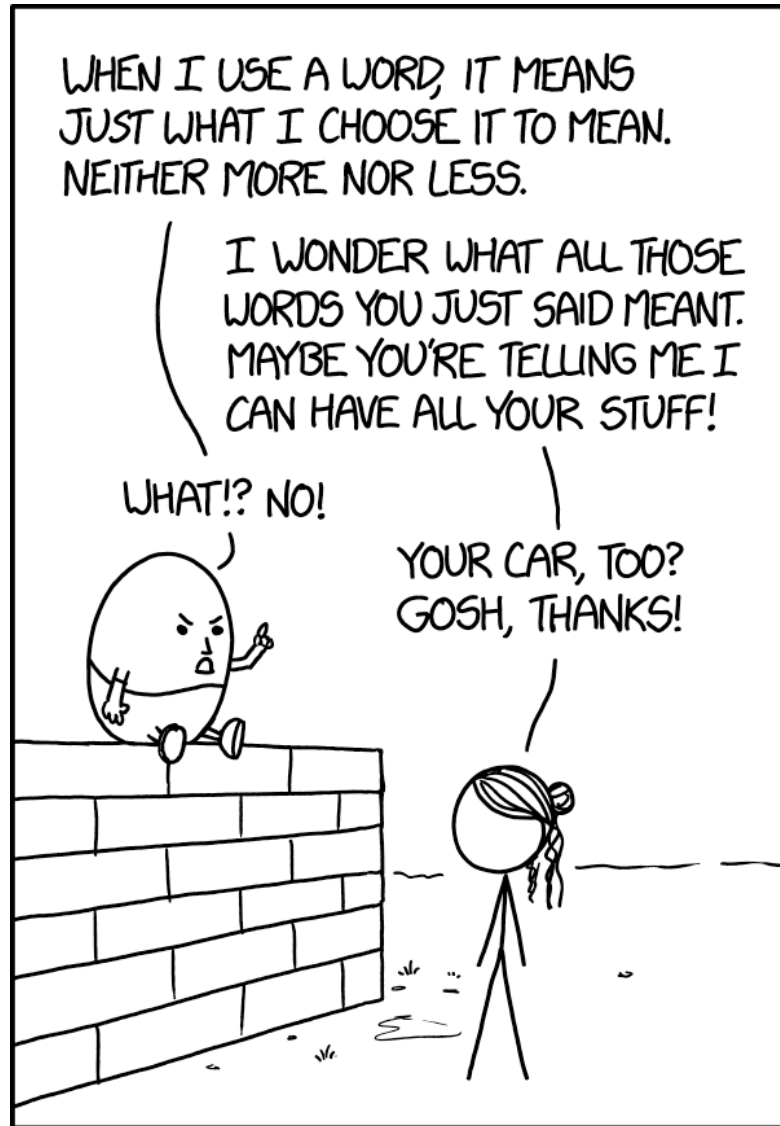
FEBRUARY 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10	11 Allowance of Deductions Day	12 Expenses for Production of Income Day	13 Medical, Dental, Etc., Expenses Day	14 Valentine's Day
15	16 Presidents' Day Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant-Stockholder Day	17 Moving Expenses Day	18	19 Retirement Savings Day	20 Archer MSAs Day	21 Interest on Education Loans Day
22	23 Health Savings Accounts Day	24 Qualified Tips Day	25 Qualified Overtime Compensation Day	26 Cross Reference Day	27	28

On this tax holiday,
thanks for letting me
have your car!

Image credit:

<https://xkcd.com/1860/>



how to celebrate
Other Definitions Day (3/17)

MARCH 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1 Distributions of Property Day	2 Distributions in Redemption of Stock Day	3 Distributions in Redemption of Stock to Pay Death Taxes Day	4 Redemption Through Use of Related Corporations Day	5 Distributions of Stock and Stock Rights Day	6 Dispositions of Certain Stock Day	7 Basis of Stock and Stock Rights Acquired in Distributions Day
8	9	10	11 Taxability of Corporation on Distribution Day	12 Effect on Earnings and Profits Day	13	14
15	16 Dividend Defined Day	17 Other Definitions Day	18 Constructive Ownership of Stock Day	19	20	21
22	23	24	25	26	27	28
29	30	31 Gain or Loss to Shareholder in Corporate Liquidations Day	1	2	3	4

On this tax holiday, call in sick—and get everyone you know to do it too.

Image credit: ChatGPT



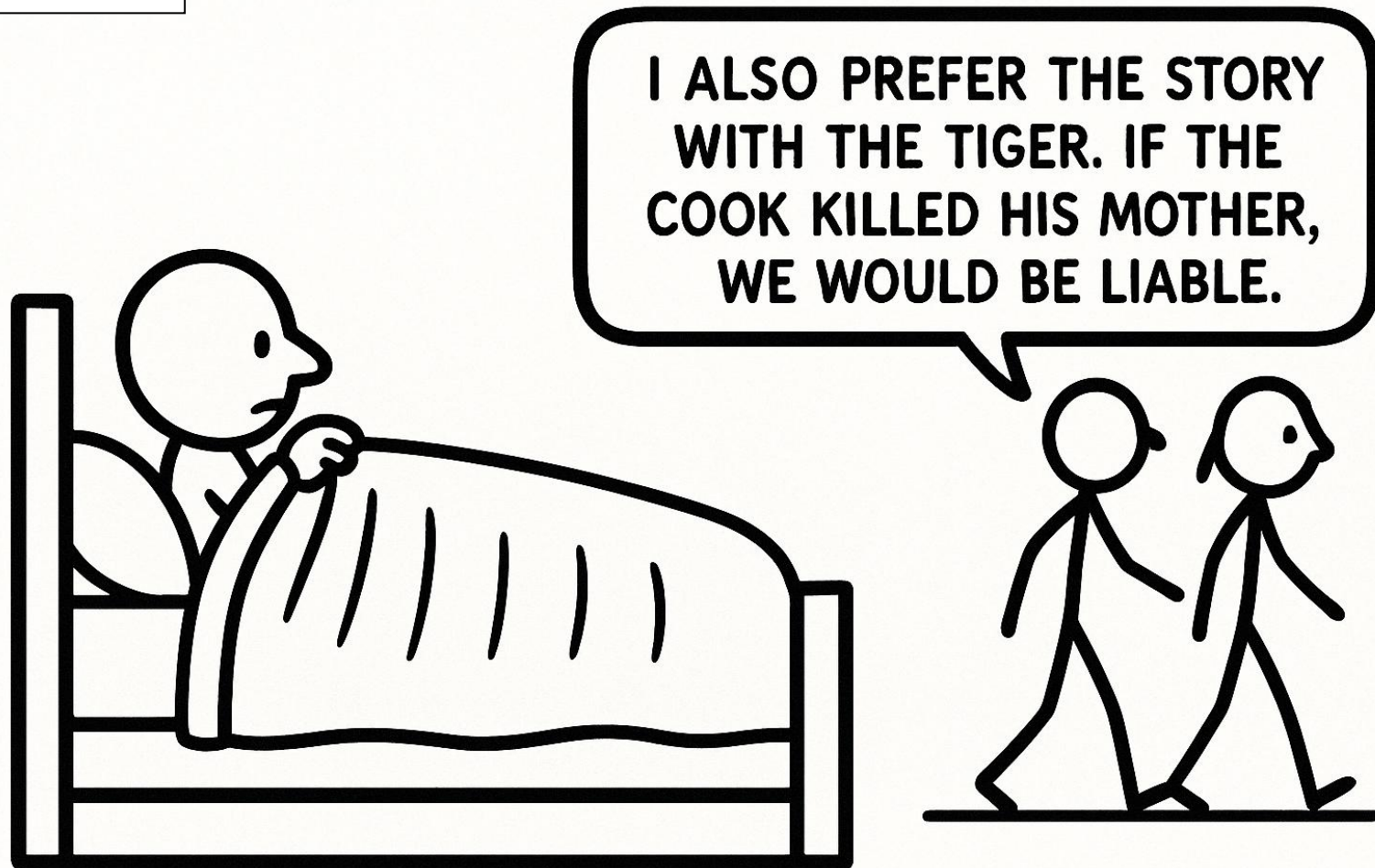
how to celebrate
Minimum Participation Standards Day (4/10)

APRIL 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
29	30	31	1 Qualified Pension, Profit-Sharing, and Stock Bonus Plans Day	2 Taxability of Beneficiary of Employees' Trust Day	3 Taxation of Employee Annuities Day	4 Deduction for Contributions of an Employer to an Employees' Trust or Annuity Plan and Compensation under a Deferred-Payment Plan Day
5	6 Employees of Foreign Affiliates Covered by Section 3121(L) Agreements Day	7 Certain Employees of Domestic Subsidiaries Engaged in Business Outside the United States Day	8 Individual Retirement Accounts Day	9 Qualifications for Tax Credit Employee Stock Ownership Plans Day	10 Minimum Participation Standards Day	11 Minimum Vesting Standards Day Andrew's birthday
12 Minimum Funding Standards Day	13 Collectively Bargained Plans, Etc. Day	14 Definitions and Special Rules Day	15 Limitations on Benefits and Contribution under Qualified Plans Day	16 Special Rules for Top-Heavy Plans Day	17 Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements Day	18
19 Treatment of Funded Welfare Benefit Plans Day	20 Transfers of Excess Pension Assets to Retiree Health Accounts Day	21 General Rules Day	22 Incentive Stock Options Day	23 Employee Stock Purchase Plans Day	24 Definitions and Special Rules Day Daniel Werfel's birthday (1971)	25 Edwin R.A. Seligman's birthday (1861)
26 Andrew & Marissa's 2 nd Anniversary	27	28	29	30 Minimum Funding Standards for Single-Employer Defined Benefit Pension Plans Day	1	2

On this tax holiday, reread
Life of Pi from the perspective
of the insurance company.

Image credit: ChatGPT



how to celebrate

Shipowners' Protection and Indemnity Associations Day (5/26)

MAY 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
26	27	28	29	30	1 Exemption from Tax on Corporations, Certain Trusts, Etc. Day	2 Feeder Organizations Day
3 Requirements for Exemption Day	4 Status After Organization Ceases to Qualify for Exemption under Section 501(c)(3) because of Substantial Lobbying or because of Political Activities Day	5 Additional Requirements for Organizations Described in Paragraph (9) or (17) of Section 501(c) Day	6 Organizations Required to Notify Secretary of Intent to Operate under 501(c)(4) Day	7 Termination of Private Foundation Status Day	8 Special Rules with Respect to Section 501(c)(3) Organizations Day	9 Private Foundation Defined Day
Mother's Day 10	11 Imposition of Tax on Unrelated Business Income of Charitable, Etc., Organizations Day	12 Unrelated Business Taxable Income Day	13 Unrelated Trade or Business Day	14 Unrelated Debt-Financed Income Day	15 Taxes of Foreign Countries and Possessions of the United States Day	16
17	18	19	20	21 Exemption of Farmers' Cooperatives from Tax Day	22	23
24	Memorial Day 25	26 Shipowners' Protection and Indemnity Associations Day	27 Political Organizations Day	28 Certain Homeowners Associations Day	29 Qualified Tuition Programs Day	30 Coverdell Education Savings Accounts Day
31 Imposition of Accumulated Earnings Tax Day	1	2	3	4	5	6

On this tax holiday, go explore a cave, and treat it as a business expense.

Image credit: ChatGPT



how to celebrate
**Deduction and Recapture of Certain Mining Exploration
Expenditures Day (6/14)**

JUNE 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
31	1	2	3	4	5	6
7	8	9	10 Marty Ginsburg's birthday (1932)	11 Allowance of Deduction for Depletion Day	12 Basis for Cost Depletion Day	13 Percentage Depletion Day
14 Definition of Property Day	15	16 Development Expenditures Day	17 Deduction and Recapture of Certain Mining Exploration Expenditures Day	18	19 Juneteenth	20
21 Father's Day	22	23	24	25	26	27
28	29	30	1 2 3 4			

On this tax holiday, renew the vows you made on the date on Form 1065, Line E (“Date business started”).

OMB No. 1545-0047

on. , 20 .

D Employer identification number

E Date business started
2024
APRIL 26, 2023

F Total assets
(see instructions)

\$

ss change (5) Amended return

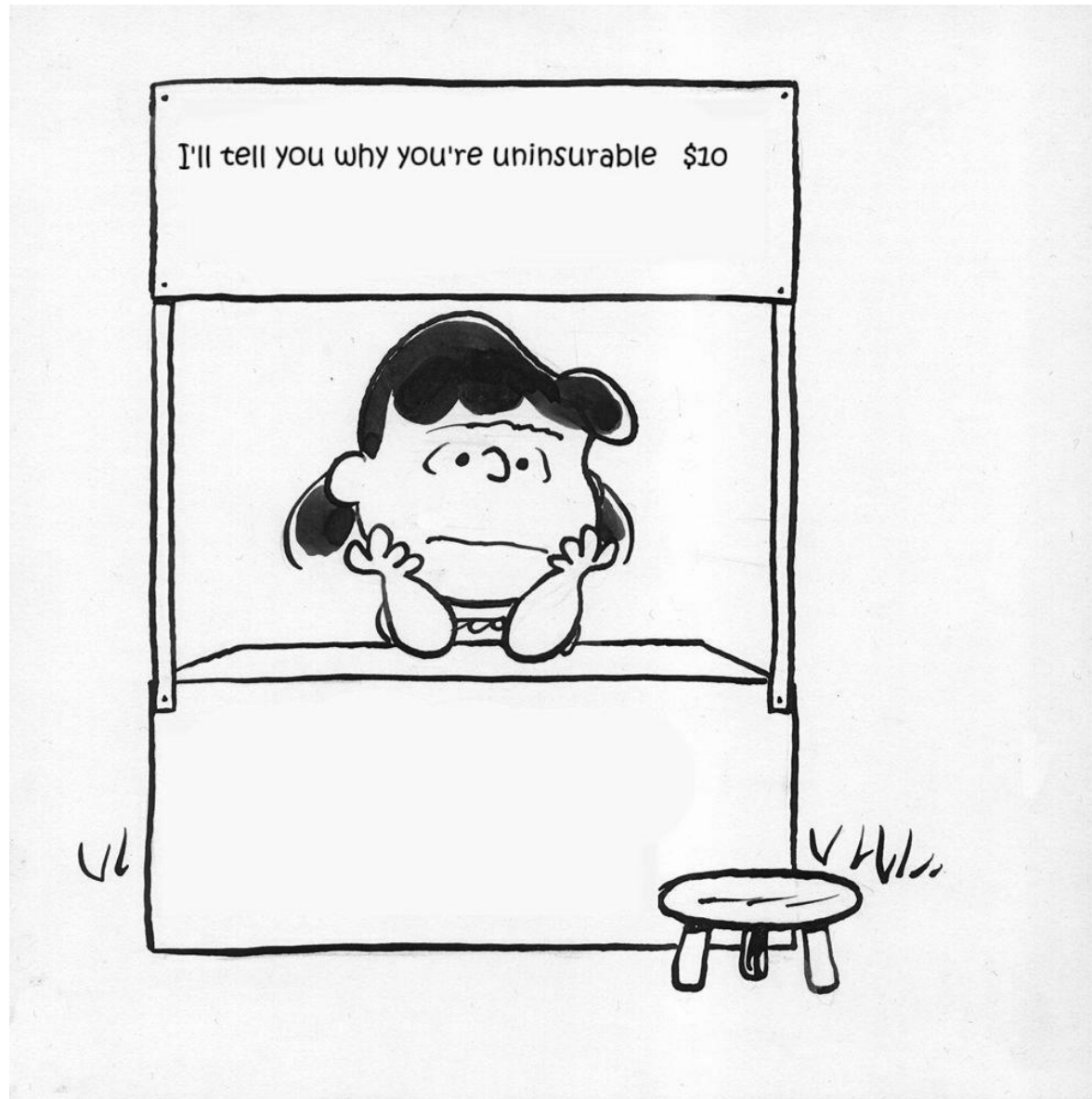
how to celebrate
Continuation of Partnership Day (7/8)

JULY 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
28	29	30	1 Partners, Not Partnership, Subject to Tax Day	2 Income and Credits of Partner Day	3 Independence Day <small>(observed)</small> Partnership Computations Day	4 Partner's Distributive Share Day
5 Determination of Basis of Partner's Interest Day	6 Taxable Years of Partner and Partnership Day	7 Transactions Between Partner and Partnership Day	8 Continuation of Partnership Day	9 Treatment of Organization and Syndication Fees Day	10	11
12	13	14	15	16	17	18
19	20	21 Nonrecognition of Gain or Loss on Contribution Day	22 Basis of Contributing Partner's Interest Day	23 Basis of Property Contributed to Partnership Day	24 Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property Day	25
26	27	28	29	30	31 Extent of Recognition of Gain or Loss on Distribution Day	1

On this tax holiday, try to deduce strangers' pre-existing conditions.

Photo credit: Peanuts



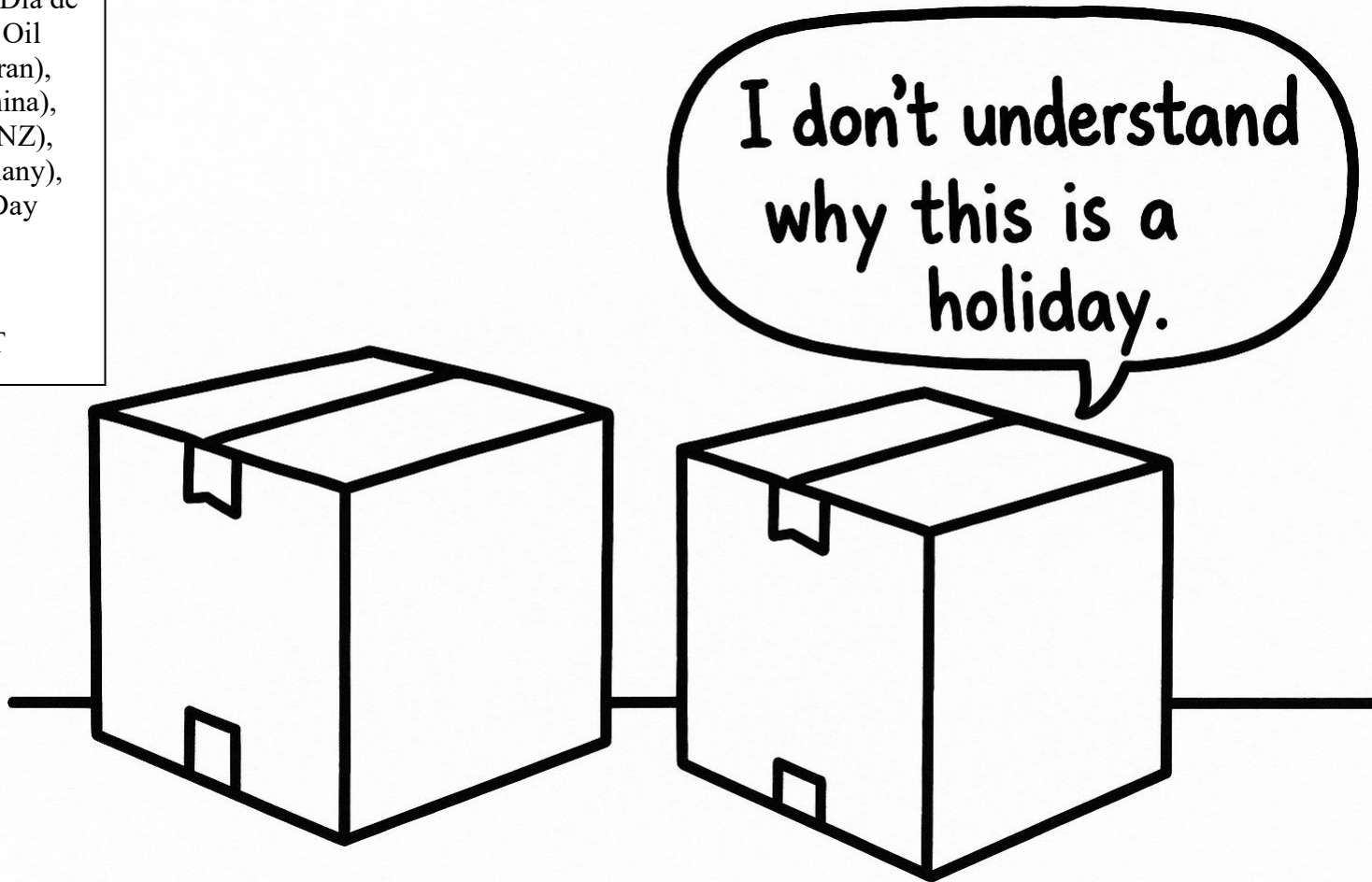
how to celebrate
Life Insurance Deductions Day (8/4)

AUGUST 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
26	27	28	29	30	31	1 Tax Imposed Day
2	3 Life Insurance Gross Income Day	4 Life Insurance Deductions Day	5 General Deductions Day	6	7 Rules for Certain Reserves Day	8 Policyholder Dividends Deduction Day
9	10	11 Accounting Provisions Day Billy Long's birthday	12 Definition of Company's Share and Policyholder's Share Day	13	14 Contiguous Country Branches of Domestic Life Insurance Companies Day	15
16 Life Insurance Company Defined Day	17 Treatment of Variable Contracts Day	18 Other Definitions and Special Rules Day	19	20	21 Scott Bessent's birthday	22
23	24	25	26	27	28	29
30 Tax on Insurance Companies Other Than Life Insurance Companies Day	31	1	2	3	4	5

On this tax holiday, celebrate any non-US holiday you'd like—Boxing Day (Canada), Bastille Day (France), Día de los Muertos (Mexico), Oil Nationalization Day (Iran), Qingming Festival (China), Anzac Day (Australia/NZ), Walpurgisnacht (Germany), Respect for the Aged Day (Japan), Inmaculada Concepción (Spain) ...

Image credit: ChatGPT



how to celebrate
Citizens or Residents of the United States Living Abroad Day (9/11)

SEPTEMBER 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
30	31	1 Taxes of Foreign Countries and of Possessions of United States Day	2	3 Credit for Taxes in Lieu of Income, Etc., Taxes Day	4 Limitation on Credit Day	5 Applicable Rules Day
6 Nonresident Alien Individuals and Foreign Corporations Day	7 <i>Labor Day</i> Special Rules in Case of Foreign Oil and Gas Income Day	8 Reduction of Credit for Participation in or Cooperation with an International Boycott Day	9 Suspension of Taxes and Credits until Related Income Taken into Account Day	10	11 Citizens or Residents of the United States Living Abroad Day	12 Exemption for Certain Allowances Day
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28 Michael Faulkender's birthday	29	30	1	2	3

On this tax holiday, re-enact Kleinwachter's conundrum. Ride horses, go hunting, eat lavishly, attend the theatre and opera, and in general live royally—especially if you detest these things.

Image credit: ChatGPT



how to celebrate
Henry Simons's Birthday (10/17)

OCTOBER 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30	1 Determination of Amount of and Recognition of Gain or Loss Day	2	3 Stanley Surrey's birthday (1910)
4	5	6	7	8 Marvin Chirelstein's birthday (1928)	9 Henry Simons's birthday (1899)	10
11 Adjusted Basis for Determining Gain or Loss Day	12 Columbus Day / Indigenous People's Day Basis of Property —Cost Day	13 Basis of Property Included in Inventory Day	14 Basis of Property Acquired from a Decedent Day	15 Basis of Property Acquired by Gifts and Transfers in Trust Day	16 Adjustments to Basis Day	17 Discharge of Indebtedness Day
18	19 Property on Which Lessee Has Made Improvements Day	20	21 Sale of Annuities Day	22	23 Cross References Day	24
25	26	27	28	29	30	31 Halloween Exchange of Real Property Held for Productive Use or Investment Day

On this tax holiday,
re-evaluate your
priorities.

Image credit: ChatGPT



how to celebrate
the 60th Anniversary of the Federal Tax Lien Act of 1966 (11/2)

NOVEMBER 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Federal Tax Lien Act of 1966 (60 th Anniversary)	3	4	5	6 Edward Kleinbard's birthday (1951)	7
8	9	10	Veterans Day 11	12	13	14
15	16	17	18 Chuck Rettig's birthday (1956)	19	20	21
22	23	24	25	Thanksgiving Day 26	27	28 Boris Bittker's birthday (1916)
29	30	1	2	3	4	5

Tax professionals don't
celebrate Christmas.
Too many 12/31 deadlines.

how to celebrate
Christmas (12/25)

DECEMBER 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
29	30	1	2 Partial Exclusion for Gain from Certain Small Business Stock Day	3	4	5
6	7	8	9	10	11 Limitation on Capital Losses Day	12 Capital Loss Carrybacks and Carryovers Day
13	14	15	16	17	18	19
20	21 Capital Asset Defined Day	22 Other Terms Relating to Capital Gains and Losses Day	23 Holding Period of Property Day	24	Christmas 25	26
27 Gary Shapley's birthday	28	29 Louis Del Cotto's birthday (1923)	30	31 Property Used in the Trade or Business and Involuntary Conversions Day	1	2

Roo
(Chief Doggy Officer)



Goldie
(Chief Baby Officer)



Left to right:
Goldie, Andrew, Marissa
(CBO, CEO, CFO)

