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2026 Federal Tax Deadlines for Small Business Owners

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Updated September 29, 2026 · Written for business owners, self-employed people and investors

The short answer

The key 2026 federal dates are January 15 (Q4 2025 estimates), February 2 (W-2s and 1099-NECs), March 16 (partnership and S corp returns, and S corp elections for 2026), April 15 (individual and C corp returns plus Q1 estimates), June 15 and September 15 (estimates and extended business returns), October 15 (extended individual and C corp returns), and January 15, 2027 (Q4 estimates).

Month by month

Date	What's due
Thu, Jan 15, 2026	Q4 2025 estimated tax payment
Mon, Feb 2, 2026	W-2s to employees and the SSA; 1099-NEC to contractors and the IRS; Form 941 for Q4 2025; Form 940 (Jan 31 falls on a Saturday)
Mon, Mar 16, 2026	Partnership (1065) and S corp (1120-S) returns and K-1s for calendar-year entities, or extensions (Form 7004); Form 2553 to elect S corp status for 2026
Tue, Mar 31, 2026	Electronic filing of most other 1099s with the IRS
Wed, Apr 15, 2026	Individual returns (1040) and C corp returns (1120), or extensions; Q1 2026 estimated tax; 2025 IRA and HSA contributions; FBAR (automatic extension to Oct 15); Washington capital gains tax return
Thu, Apr 30, 2026	Form 941 for Q1 2026
Mon, Jun 15, 2026	Q2 2026 estimated tax
Fri, Jul 31, 2026	Form 941 for Q2 2026
Tue, Sep 15, 2026	Q3 2026 estimated tax; extended 1065 and 1120-S returns
Thu, Oct 15, 2026	Extended individual and C corp returns; SEP-IRA contributions for extended filers
Mon, Nov 2, 2026	Form 941 for Q3 2026 (Oct 31 falls on a Saturday)
Thu, Dec 31, 2026	Last day for most year-end tax moves: equipment placed in service, charitable gifts, S corp owner payroll and year-end bonuses

Date	What's due
Fri, Jan 15, 2027	Q4 2026 estimated tax payment (not required if you file your 2026 return and pay in full by February 1, 2027)

Starting with payments made in 2026, the 1099-NEC and 1099-MISC reporting threshold rises from $600 to $2,000, so the forms due in early 2027 cover fewer contractors. Keep collecting W-9s from everyone you pay anyway.

> When a deadline falls on a weekend or legal holiday, it moves to the next business day. The IRS also postpones deadlines for taxpayers in federally declared disaster areas, so check irs.gov if you've been affected.

State deadlines

Most states follow the federal dates for individual returns, but business, franchise and sales tax deadlines vary widely. Your firm's compliance calendar should include every state where you have nexus.

General information based on federal law for tax year 2026, not tax advice for your situation. State rules vary.

Want this applied to your situation? Book a free 30-minute call with Akanchya Acharya, CPA at acharyacpa.com/contact or email akansha@acharyacpa.com.

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