

Important Dates for 2026

A bookkeeping and tax calendar for U.S. small business owners

Use this as a planning guide. Not every deadline applies to every business, and state/local requirements vary.

Federal focus: Dates are for calendar-year taxpayers unless noted otherwise.	Extensions: An extension gives more time to file, not more time to pay.
Payroll deposits: Monthly depositor dates are included. Semiweekly depositors must follow their own IRS schedule.	Sales tax: State and local deadlines vary by state, locality, filing frequency, and account setup.

Q1: January - March

Date	What to know / prepare
Jan. 15	Final 2025 individual estimated tax payment due; monthly payroll deposit for December 2025 wages.
Feb. 2	W-2s to employees; W-3/W-2 Copy A filing; Form 1099-NEC filing; many 1099 recipient copies; Forms 940, 941 Q4, 943, 944, and 945 due unless eligible for Feb. 10.
Feb. 10	Extended Forms 940, 941 Q4, 943, 944, and 945 due if deposits were made timely, properly, and in full.
Feb. 17	Monthly payroll deposit for January wages; recipient copies for Forms 1099-B, 1099-S, and certain Form 1099-MISC reporting.
Mar. 2	Paper filing for many information returns, except 1099-NEC; paper ACA Forms 1094-B/C and 1095-B/C due to IRS.
Mar. 16	Partnership Form 1065 and S corporation Form 1120-S due for calendar-year entities; K-1s due; Form 2553 due for 2026 S corporation election; monthly payroll deposit for February wages.
Mar. 31	Electronic filing deadline for many information returns, except 1099-NEC; electronic ACA filing deadline.

Q2: April - June

Date	What to know / prepare
Apr. 15	Individual Form 1040 filing/payment deadline or Form 4868 extension with payment. First 2026 individual estimated tax payment. Calendar-year C corporation Form 1120 or Form 7004 with payment. First 2026 C corporation estimated tax payment. Monthly payroll deposit for March wages.
Apr. 30	Form 941 for Q1 2026 due. FUTA deposit due if accumulated FUTA tax through March is more than \$500.
May 11	Extended Form 941 Q1 due date if deposits were made timely, properly, and in full.
May 15	Monthly payroll deposit for April wages.
June 15	Second 2026 individual estimated tax payment. Second 2026 C corporation estimated tax payment. U.S. citizens/resident aliens living and working abroad generally file/pay by this date. Monthly payroll deposit for May wages.

Q3: July - September

Date	What to know / prepare
July 15	Monthly payroll deposit for June wages.
July 31	Form 941 for Q2 2026 due. FUTA deposit due if accumulated FUTA tax through June is more than \$500. Calendar-year employee benefit plans generally file Form 5500 or 5500-EZ.
Aug. 10	Extended Form 941 Q2 due date if deposits were made timely, properly, and in full.
Aug. 17	Monthly payroll deposit for July wages.
Sept. 15	Third 2026 individual estimated tax payment. Extended partnership and S corporation returns due. Third 2026 C corporation estimated tax payment. Monthly payroll deposit for August wages.

Q4: October - December

Date	What to know / prepare
Oct. 15	Extended 2025 individual returns due. Extended 2025 calendar-year C corporation returns due. Monthly payroll deposit for September wages.
Nov. 2	Form 941 for Q3 2026 due. FUTA deposit due if accumulated FUTA tax through September is more than \$500.
Nov. 10	Extended Form 941 Q3 due date if deposits were made timely, properly, and in full.
Nov. 16	Monthly payroll deposit for October wages.
Dec. 15	Fourth 2026 C corporation estimated tax payment. Monthly payroll deposit for November wages.
Dec. 31	Year-end bookkeeping: close payroll data, request missing W-9s, review 1099 vendors, reconcile bank/credit card/loan accounts, count inventory if applicable, document owner draws/contributions, and gather fixed asset purchases.

Recommended Monthly Bookkeeping Rhythm

Target	Bookkeeping action
By the 5th	Upload or confirm bank, credit card, loan, payroll, and sales platform statements.
By the 10th	Reconcile accounts and review uncategorized transactions, receipts, merchant fees, loan activity, and owner transactions.
By the 15th	Review prior-month financial statements and follow up on open A/R, A/P, payroll liabilities, and sales tax exposure.
Before month-end	Plan cash needs for payroll, deposits, debt payments, inventory, and owner distributions.

Important Note About Sales Tax

Sales tax is state-specific. Your filing deadline may be monthly, quarterly, semiannual, or annual depending on your state, industry, sales volume, and state account setup. Do not assume the federal income tax calendar controls sales tax. Check your state revenue department account and keep every filing confirmation.

Disclaimer

This calendar is for general planning only and is not tax, legal, or payroll advice. Deadlines can change due to IRS updates, state holidays, disaster relief, and taxpayer-specific facts. Confirm deadlines with the IRS, your state tax agency, and your tax professional before filing or paying.

Primary source: Federal due dates were prepared from IRS Publication 509, Tax Calendars, for use in 2026. [IRS Publication 509 \(2026\)](#).