

US Year-End Deadline Calendar

Q4 2026 and January 2027 | For small CPA firms

Selected federal dates, with January spillover into February. Assumes calendar years, valid extensions and no individual relief.

Date	Filing or payment
15 Sep / 15 Oct 2026: passed	FACT: Calendar-year 2025 1120-S/1065 extended filing was 15 September; extended 1040 filing was 15 October. [1]
2 November 2026	FACT: Q3 Form 941. Timely full deposits can allow filing by 10 November. [1]
15 December 2026	FACT: Fourth estimated-tax instalment for calendar-year corporations where required. [1]
15 January 2027	FACT: Fourth individual estimated-tax instalment, subject to exceptions. [2]
1 February 2027	FACT: W-2 deadline. INFERENCE: 1099-NEC moves from Sunday 31 January under the next-business-day rule. [3,4]
1 / 10 February 2027	INFERENCE: Q4 941 and annual 940 due 1 February; 10 February filing relief requires full timely deposits. [5,6]

Sources checked 20 October 2026

[1] <https://www.irs.gov/pub/irs-prior/p509--2026.pdf>

[2] <https://www.irs.gov/publications/p505>

[3] <https://www.irs.gov/instructions/iw2w3>

[4] <https://www.irs.gov/instructions/i1099mec>

[5] <https://www.irs.gov/instructions/i941>

[6] <https://www.irs.gov/taxtopics/tc759>

State watchlist: verify the entity record

State	Selected planning rule
Illinois	LLC annual reports: before the first day of the anniversary month. Check the entity's own due date. [7]
Arizona	Corporate annual report: the ACC record sets the due date. LLCs do not file an ACC annual report. [8]
Texas	A previously researched extended franchise-report date was 16 November 2026. Current PDF could not be reopened in this run: HOLD this date for independent confirmation. [9]
Florida	Published annual-report window: 1 January to 1 May. Confirm the 2027 notice before using a specific closing date. [10]
California	INFERENCE: 15 December 2026 is the fourth corporate estimate date for calendar-year filers if payable. Statements of Information follow entity-specific annual/biennial cycles. [11,12]

State sources and limits

[7] https://www.ilsos.gov/publications/pdf_publications/c334.pdf

[8] <https://www.azcc.gov/faqs/BusinessServicesFAQs>

[9] <https://comptroller.texas.gov/forms/05-915.pdf>

[10] <https://dos.fl.gov/sunbiz/start-business/efile/fl-profit-corporation/instructions/>

[11] <https://www.ftb.ca.gov/forms/2026/2026-100-es-instructions.html>

[12] <https://www.sos.ca.gov/business-programs/business-entities/statements/>

Checked 20 October 2026, except Texas not reverified and Florida supported by official indexed instructions. Filing dates do not replace payroll deposits. State income-tax extensions, sales tax and local filings are outside this selected calendar.

QC hold: an earlier IRS TY2026 MeF table listed 2 February for Q4 941. This draft follows the Form 941 instructions and Sunday adjustment, giving 1 February. Resolve that source discrepancy before release.