TAX CALENDAR · FEDERAL AND TEXAS · 2027

Second Mile Financial Services

# 2027 Tax Calendar for Business Owners

The dates that matter, and the four conversations that turn a tax return into a plan.

## Key dates

Dates already moved for weekends and holidays. **Gold rows** are Texas.

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| **JAN 15** Fri | FEDERAL | Fourth-quarter 2026 estimated tax payment |
| **FEB 1** Mon | FEDERAL | 2026 W-2s and 1099-NECs to workers and the government. 1099-NEC required at $2,000 or more for 2026 payments |
| **FEB 1** Mon | TEXAS | 2026 property tax still on time (January 31 is a Sunday) |
| **MAR 15** Mon | FEDERAL | S-corp and partnership returns, or extension. Form 2553 for an S election effective in 2027 |
| **APR 15** Thu | FEDERAL | Individual and C-corp returns, or extension. First 2027 estimate. Last day for 2026 IRA and HSA contributions |
| **APR 15** Thu | TEXAS | Business personal property rendition to your appraisal district. Extension to May 15 on written request |
| **MAY 17** Mon | TEXAS | Franchise tax report (May 15 is a Saturday). A PIR or OIR is required even when no tax is due. Most property value protests are due the same day, or 30 days after your notice if later |
| **JUN 15** Tue | FEDERAL | Second 2027 estimate |
| **SEP 15** Wed | FEDERAL | Third 2027 estimate. Extended S-corp and partnership returns |
| **OCT 1** Fri | FEDERAL | Last day to set up a new SIMPLE IRA for 2027 |
| **OCT 15** Fri | FEDERAL | Extended individual and C-corp returns |
| **NOV 15** Mon | TEXAS | Extended franchise tax report, if an extension was filed |
| **DEC 31** Fri | FEDERAL | Assets in service for 2027. Last payroll for S-corp owner salary and 401(k) deferrals |
| **DEC 31** Fri | TEXAS | Pay your 2027 property tax bill now, or by January 31, 2028: same bill, different tax year |
| **JAN 18** Tue | FEDERAL | Fourth 2027 estimate, in 2028 (January 15 is a Saturday, January 17 is MLK Day) |

## Four check-ins a year

Write your meeting dates in. The September one pays for the rest.

Q1 · JANUARY OR FEBRUARY

### Close the year

Final 2026 numbers. Set the 2027 estimate: 100% of last year's tax, or 110% if AGI was over $150,000. Decide on an S election by March 15. Fund a SEP, IRA or HSA for 2026 if it fits.

Our date: _____

Q2 · MAY OR JUNE

### Midyear check

Five months of real numbers against the estimate. Review the Big Three: cash flow, profitability trends, tax liabilities. In Texas, read the appraisal notice before the protest deadline.

Our date: _____

Q3 · SEPTEMBER

### Model the tax bill

Project the full year while a quarter is left. Decide on equipment so it is in service by December 31. Set salary and the retirement plan while there is payroll to work with.

Our date: _____

Q4 · NOVEMBER

### Execute

Assets delivered and in use. Final payrolls right. Property tax paid in December or January on purpose. Records caught up: mileage, meals, home office, reimbursements.

Our date: _____

**Still open for 2026, before December 31**

Put equipment and vehicles in service. S-corp owners: run 401(k) deferrals, salary and health insurance through 2026 payroll. Decide whether your 2026 property tax bill is paid in December or January. Start a mileage log. After year end, a SEP or new profit sharing plan can still be set up until your return is due.

## Book a planning session

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General information, not tax advice. Dates as of November 2026; they can change with holidays, disaster relief or new guidance.

Full guide: secondmilecpa.com/insights/year-round-tax-planning-calendar