

Key compliance dates

Thursday, October 1

Extended calendar-year Estates and Trusts (Form 1041) returns due.

Tuesday, October 13

Tips reporting for September (Form 4070). Extended due date for Form 941 Q3 if all deposits were made on time.

Wednesday, October 14

Special September deposit rule: Regular-method excise taxes deposit for the last 4 days of September.

Thursday, October 15

Extended Individual (1040) and Corporate (1120) returns due. Monthly payroll tax deposit for September (Form 941).

Tuesday, October 27

Communications and air transportation taxes deposit for the last 15 days of September.

Thursday, October 29

Regular-method excise taxes deposit for the first 15 days of October.

October 2026						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
1	2	3	4	5	6	7

To-do list:

Complete all extended individual and corporate returns

October 15 is the hard deadline. Prioritize 1040s for clients with complex investment income, SALT considerations, or OB3 deductions requiring careful documentation.

Begin year-end tax planning conversations

October is the optimal window. Enough of the year has passed to project income accurately; enough time remains to implement strategies. Start with your highest-complexity clients.

Model SALT scenarios for high-income itemizers

Identify clients in high-tax states who itemize. The new 2026 \$40,400 SALT cap combined with OB3's phase-down for MAGI over \$505,000 creates planning opportunities worth quantifying now.

Review Q3 payroll and excise filings

File Forms 941 and 720 by October 30 and reconcile all year-to-date payroll data. October is also a good time to review payroll for any year-end bonus planning.