BALANCE
PARTNERS

CALENDAR · 2027

The 2027 med spa tax & filing calendar

The federal deadlines a med spa owner meets in 2027 — payroll forms, 1099s, business and owner returns, estimated payments — with the Florida items alongside. Dates marked * have already been moved to the next business day because the statutory date falls on a weekend or federal holiday.

Covers tax year 2026 filings and 2027 payments **Entities** sole proprietor, LLC, S-corp, partnership, C-corp

Check your state’s calendar for non-Florida items

Dated deadlines

	DATE	DAY	WHAT IS DUE	SCOPE
☐	**Jan 15, 2027**	Fri	Fourth-quarter 2026 federal estimated tax payment (Form 1040-ES) for owners of pass-through entities and sole proprietors	FEDERAL
☐	**Feb 1, 2027**	Mon*	Forms W-2 to employees and the SSA; Forms 1099-NEC (contract providers, consultants) to recipients and the IRS; Form 1099-MISC to recipients; Form 940 (FUTA) for 2026; Form 941 for Q4 2026; Florida RT-6 for Q4 2026	FEDERAL · FL
☐	**Feb 1, 2027**	Mon*	Expect Forms 1099-K from your card processors and third-party platforms; reconcile them to recorded sales before filing	RECONCILE
☐	**Mar 1, 2027**	Mon*	Form 1099-MISC paper filing with the IRS (e-filers have until Mar 31)	FEDERAL
☐	**Mar 15, 2027**	Mon	Calendar-year S-corporation (1120-S) and partnership (1065) returns for 2026, or Form 7004 extension; Form 2553 to elect S status for all of 2027	FEDERAL
☐	**Mar 31, 2027**	Wed	Electronic filing deadline for Forms 1099-MISC with the IRS	FEDERAL
☐	**Apr 1, 2027**	Thu	Florida tangible personal property tax return (DR-405) with the county property appraiser, listing devices, furniture and equipment	FL

	DATE	DAY	WHAT IS DUE	SCOPE
☐	**Apr 15, 2027**	Thu	Individual returns (1040) and calendar-year C-corporation returns (1120) for 2026, or extensions; first-quarter 2027 estimated tax; 2026 IRA and HSA contributions	FEDERAL
☐	**Apr 30, 2027**	Fri	Form 941 for Q1 2027; Florida RT-6 for Q1	FEDERAL · FL
☐	**May 1, 2027**	Sat	Florida annual report on Sunbiz — file in April; the $400 late fee applies after May 1 (Florida corporate return F-1120 for calendar-year C-corporations: May 3*)	FL
☐	**Jun 15, 2027**	Tue	Second-quarter 2027 estimated tax	FEDERAL
☐	**Aug 2, 2027**	Mon*	Form 941 for Q2 2027; Florida RT-6 for Q2	FEDERAL · FL
☐	**Sep 15, 2027**	Wed	Third-quarter 2027 estimated tax; extended 1120-S and 1065 returns for 2026	FEDERAL
☐	**Oct 15, 2027**	Fri	Extended 1040 and 1120 returns for 2026	FEDERAL
☐	**Nov 1, 2027**	Mon*	Form 941 for Q3 2027; Florida RT-6 for Q3	FEDERAL · FL
☐	**Oct–Dec 2027**		Year-end planning window: devices placed in service, owner salary true-up, retirement contributions, estimates recalculated, 1099 vendor list and W-9s checked	PLANNING
☐	**Dec 31, 2027**	Fri	Last day for 2027 deductions that depend on payment or placed-in-service dates; inventory count on the last business day	CUT-OFF
☐	**Jan 18, 2028**	Tue*	Fourth-quarter 2027 estimated tax	FEDERAL
☐	**Jan 31, 2028**	Mon	W-2s, 1099-NECs, Form 940 and Q4 2027 Form 941 for 2027	FEDERAL

Weekend and holiday rule: when a federal due date falls on a Saturday, Sunday or legal holiday (including Emancipation Day in Washington, D.C.), it moves to the next business day. State rules are similar but not identical; the Florida Department of Revenue publishes its own calendar each year.

Recurring items

Sales tax Florida returns and payments are due on the 1st and late after the 20th of the month following the reporting period; an electronic payment must be initiated by 5:00 p.m. ET on the business day before the 20th. Other states set their own day (often the 20th, 25th or last day) and frequency — confirm each state where you are registered.

Payroll tax deposits	Federal income tax and FICA deposits follow your IRS deposit schedule (monthly by the 15th, or semiweekly), set each year by the look-back period. Your payroll provider should show the schedule; confirm it after any large commission month.
Monthly close	Books closed by the 10th business day, so sales tax, estimates and payroll decisions rest on reconciled numbers.
Local	Business tax receipts (county and city) renew annually, typically by September 30 in many Florida counties; check your county's tax collector.

What is not on this calendar

- **Beneficial ownership (BOI) reports:** under FinCEN's March 2025 interim final rule, companies formed in the United States are exempt from reporting; only certain foreign-formed entities still file.
- **1095-C and 5500 forms:** only for larger employers and retirement plans that require them.
- **Estimated payments for S-corporations and partnerships:** the entities themselves generally make none at the federal level; the owners do.
- **Medical board, DEA and facility renewals:** clinical licenses are outside the accounting calendar but drive the budget — list them with your practice manager.

Rather have it handled than explained?

Med Spa Core runs the books, close, sales tax, payroll coordination and tax for one monthly fee — from $1,500 a month, month-to-month after onboarding. Led by Jenny Gao, CPA, EA.

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Prepared by Balance Partners, LLC, a CPA-led accounting and tax practice for med spas and aesthetics practices in Tampa Bay, Florida, working with practices in all 50 states. This document is general information for practice owners, current as of November 2026; it is not accounting, tax or legal advice for your situation, and rules, thresholds and due dates change. Florida items are marked; other states differ. Balance Partners, LLC does not provide audit, review, compilation or other attest services and does not give legal or medical advice. © 2026 Balance Partners, LLC · balance-partners.com · (813) 841-1589