FREE REFERENCE

IRS forms and publications for small business

These are the IRS forms and publications small business owners use most, from Form 1040 and Schedule C to Form 941, W-2, 1099-NEC and the S-Corp election. Each row says what the form is for, who files it and when it is due for 2026, with links to irs.gov and to our guide.

QUICK FACTS

- **Forms.** 41 forms for owners, employers and the self-employed, each linked to irs.gov
- **Publications.** 18 IRS publications that explain the rules behind the forms
- **Due dates.** Dates already account for weekends, such as February 1, 2027 for W-2s and 1099-NECs

Which IRS forms do small businesses use?

FORM	WHAT IT IS FOR	WHO FILES	DUE (2026 TAX YEAR)	OUR GUIDE
Form 1040	Personal income tax return	Individuals, including sole proprietors	April 15, 2027	Read it
Form 1040-ES	Quarterly estimated tax	Self-employed people and owners	Quarterly	Read it
Form 1040-X	Amended personal return	Anyone fixing a filed 1040	Within 3 years	Read it
Form 1040-NR	Non-resident alien return	Non-residents with US income	April 15 or June 15, 2027	Read it
Form 4868	Personal return extension	Individuals who need more time	April 15, 2027	Read it
Schedule C	Profit or loss from a business	Sole proprietors and single-member LLCs	With Form 1040	Read it
Schedule SE	Self-employment tax	Anyone with $400+ of self-employment income	With Form 1040	Read it

General information, not tax advice for your situation.

FORM	WHAT IT IS FOR	WHO FILES	DUE (2026 TAX YEAR)	OUR GUIDE
Schedule E	Rental, partnership and S-Corp income	Landlords and pass-through owners	With Form 1040	
Form 1065	Partnership return	Partnerships and multi-member LLCs	March 15, 2027	Read it
Form 1120-S	S-Corp return	S-Corporations	March 15, 2027	Read it
Form 1120	C-Corp return	C-Corporations	April 15, 2027	Read it
Form 7004	Business return extension	Partnerships and corporations	Return due date	Read it
Form 2553	S-Corp election	LLCs and corporations electing S status	2 months 15 days into the year	Read it
Form 8832	Entity classification election	LLCs choosing a tax status	Within 75 days of the start date	Read it
Form SS-4	EIN application	New businesses and employers	Before you need one	Read it
Form 941	Quarterly payroll tax return	Employers	Month after each quarter	Read it
Form 940	Federal unemployment tax return	Employers	February 1, 2027	Read it
Form 944	Annual payroll tax return	Very small employers the IRS tells to file it	February 1, 2027	
Form W-2	Wage and tax statement	Employers, for each employee	February 1, 2027	Read it
Form W-3	Transmittal of W-2s	Employers filing paper W-2s	February 1, 2027	
Form W-4	Employee withholding certificate	Employees, given to the employer	On hire, and when things change	Read it
Form W-9	Taxpayer ID request	Contractors and vendors, given to the payer	Before the first payment	Read it
Form 1099-NEC	Contractor payments	Businesses paying contractors $2,000+	February 1, 2027	Read it
Form 1099-MISC	Rent, royalties and other payments	Businesses paying rent, prizes and more	March 1 or 31, 2027	Read it
Form 1099-K	Card and payment app income	Payment processors, sent to sellers	Received by February 1, 2027	Read it

General information, not tax advice for your situation.

FORM	WHAT IT IS FOR	WHO FILES	DUE (2026 TAX YEAR)	OUR GUIDE
Form 1096	Transmittal of paper 1099s	Businesses filing paper 1099s	With the paper forms	
Form 4562	Depreciation and amortization	Businesses with new assets or vehicles	With the return	Read it
Form 4797	Sale of business property	Businesses selling equipment or property	With the return	
Form 8829	Home office expenses	Schedule C filers using actual costs	With Form 1040	Read it
Form 8995	QBI deduction, simplified	Owners under the income threshold	With Form 1040	Read it
Form 8995-A	QBI deduction, full version	Owners over the income threshold	With Form 1040	Read it
Form 2210	Underpayment of estimated tax	Individuals who paid too little during the year	With Form 1040	Read it
Form 2290	Heavy vehicle use tax	Owners of trucks 55,000 lbs and up	August 31, 2026	Read it
Form 5472	Foreign-owned US company report	Foreign-owned US LLCs and corporations	April 15, 2027	Read it
Form W-7	ITIN application	People who need an ITIN	With a return, usually	Read it
Form 8300	Cash payments over $10,000	Businesses receiving large cash payments	Within 15 days	
Form 8822-B	Business address or responsible party change	Businesses with an EIN	Within 60 days of a party change	
Form 941-X	Corrected payroll return	Employers fixing a Form 941	When you find the error	
Form 3115	Change in accounting method	Businesses changing methods	With the return, plus a copy	
Form 9465	Installment agreement request	People who can't pay in full	When you need it	
Form 8821	Tax information authorization	Taxpayers letting someone see their records	When you need it	

General information, not tax advice for your situation.

Dates are for calendar-year filers and the 2026 tax year. A date that falls on a weekend or holiday moves to the next business day, which is why several January 31 deadlines land on February 1, 2027. See the tax deadline calendar for every date.

Which IRS publications explain the rules?

PUBLICATION	WHAT IT COVERS
Publication 15 (Circular E)	Employer's tax guide: deposits, withholding and payroll returns
Publication 15-T	Federal income tax withholding tables and methods
Publication 15-A	Supplemental employer guide: contractors, sick pay, special wages
Publication 15-B	Fringe benefits: what is taxable and what isn't
Publication 17	Your federal income tax, the main guide for individuals
Publication 334	Tax guide for small business, for Schedule C filers
Publication 463	Travel, gift and car expenses
Publication 501	Dependents, standard deduction and filing status
Publication 505	Withholding and estimated tax
Publication 526	Charitable contributions
Publication 560	Retirement plans for small business: SEP, SIMPLE and 401(k)
Publication 583	Starting a business and keeping records
Publication 587	Business use of your home
Publication 946	How to depreciate property
Publication 969	Health savings accounts and other health plans
Publication 54	Tax guide for US citizens and residents abroad
Publication 519	US tax guide for aliens
Publication 4681	Canceled debts, foreclosures and repossessions

Where do I get the forms?

Always download forms from irs.gov, or let your tax software or payroll provider fill them in. Older versions of a form can be rejected, and some, like Copy A of Form W-2 and 1099, can't be printed from the website for paper filing, because the IRS scans a special red-ink version. Most businesses e-file now, and anyone filing 10 or more information returns in a year has to.

Which forms does my business file?

It depends on how the business is taxed. A sole proprietor or single-member LLC files Schedule C with Form 1040. A partnership files Form 1065, an S-Corp Form 1120-S and a C-Corp Form 1120. Employers add Forms 941, 940 and W-2. Our post on which tax form an LLC files walks through each case, and our business tax return service files them for you.

Common questions

Where can I download IRS tax forms?
From irs.gov/forms-instructions. Each form has an "About" page with the current version, instructions and any recent changes.

Can I print Form W-2 and 1099 from the IRS website?
You can print copies for recipients, but the IRS copy (Copy A) for paper filing must be the official scannable version. Most businesses e-file instead.

What is the difference between a form and a publication?
A form is what you file. A publication explains the rules behind it in more detail.

Which form do I use to get an EIN?
Form SS-4, or apply online through the IRS EIN tool, which is free and issues the number right away.

Want your business return done?

One fixed price, agreed before we start. Book a free 30-minute call at eminenttax.com/contact or call (972) 347-4590.

eminenttax.com