

DEADLINES and FORM TYPES

If a deadline falls on a weekend or holiday, the deadline is automatically moved forward to the next business day.

<u>Filing</u>	<u>Extension Filing</u>	<u>Payment</u>	<u>Federal</u>	<u>CA (FTB)</u>
<u>Deadline</u>	<u>Deadline</u>	<u>Due Date</u>	<u>Voucher #</u>	<u>Voucher #</u>

Individual Tax

Form 1040 Return	April 15	October 15	April 15	Form 1040-V	Form 3582
Form 1040 (Individuals Overseas)	June 15	October 15	June 15	Form 1040-V	Form 3582
Form 4868 Extension	April 15		April 15	Form 4868	Form 3519 (PIT)
Next Year's Estimated Quarterly Tax			April 15 June 15 September 15 January 15	Form 1040-ES	Form 100-ES
Form 114 FBAR	April 15	October 15 (ext filing not req)			

S-Corporation Tax

* These deadlines are for calendar (12/31) year-end entities. For FYE entities, due date is 15th day of 3rd month after FYE and extension is 6 months after FYE.

Form 1120-S Return	March 15	September 15	March 15		Form 3586
Form 7004 Extension	March 15		March 15		Form 3539
Next Year's Estimated Quarterly Tax			April 15 June 15 September 15 December 15		Form 100-ES
Pass-Through Entity Elective Taxes			June 15		Form 3893

Partnership (LLC) Tax

* These deadlines are for calendar (12/31) year-end entities. For FYE entities, due date is 15th day of 3rd month after FYE and extension is 6 months after FYE.

Form 1065 Return	March 15	September 15	March 15		Form 3522 (paper file) Form 3588 (e-file)
Form 7004 Extension	March 15		March 15		Form 3536
Next Year's Estimated Quarterly Tax			N/A		
Pass-Through Entity Elective Taxes			June 15		Form 3893

C-Corporation Tax

* These deadlines are for calendar (12/31) year-end entities. For FYE entities, due date is 15th day of 4th month after FYE and extension is 6 months after FYE. For June 30 fiscal-year entities, due date is 15th day of 3rd month after FYE (Sept 15) and extension is 7 months (six-month extension if filing Form 1120-POL).

Form 1120 Return	April 15	October 15	April 15	pay via EFTPS only	Form 3586
Form 7004 Extension	April 15		April 15	pay via EFTPS only	Form 3539
Next Year's Estimated Quarterly Tax			April 15 June 15 September 15 December 15	pay via EFTPS only	Form 100-ES

Non-Profit Tax

* These deadlines are for calendar (12/31) year-end entities. For FYE entities, due date is 15th day of 5th month after FYE and extension is 6 months after FYE.

Form 990 Return	May 15	November 15	May 15	pay via EFTPS only	Form 3586 + Form RRF-1
Form 8868 Extension	May 15		May 15	pay via EFTPS only	Form 3539

HSA contributions			April 15 (if HSA was already established in prior year)		
SEP IRA contributions		September 15 (if tax ext filed)	March 15		

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Trust and Estate Tax

** These deadlines are for calendar (12/31) year-end entities. For FYE entities, due date is 15th day of 4th month after FYE and extension is 5-1/2 months after FYE.*

Form 1041 Return	April 15	September 30	April 15	Form 1041-V	Form 3843
Form 7004/8868 Extension	April 15		April 15	Form 1041-ES	Form 3563

Estate Tax

Form 706 Return	Nine months after the DOD	Six months more	Nine months after the DOD		
Form 4768 Extension	Nine months after the DOD		Nine months after the DOD		

Gift Tax

Form 709 Return	April 15 (year after gift was made)	Six months more	April 15 (year after gift was made)		
Form 8892 Extension	April 15 (year after gift was made)		April 15 (year after gift was made)		

Sales Tax

If pre-pay account, payment is due 24th of EACH month plus:

	April 30 July 31 October 31 January 31		April 30 July 31 October 31 January 31		
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Underground Tank Tax

	April 25 July 25 October 25 January 25		April 25 July 25 October 25 January 25		
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Payroll

Form 941 Quarterly Returns	April 30 July 31 October 31 January 31		varies		
Form 940 Annual Return	January 31		varies		
Employer Form 1099s & W-2s	January 31				
Changes to W-2s for current year	January 31				