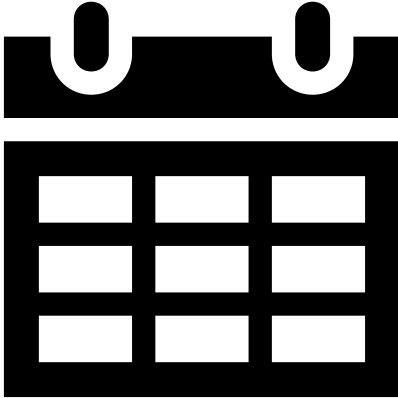




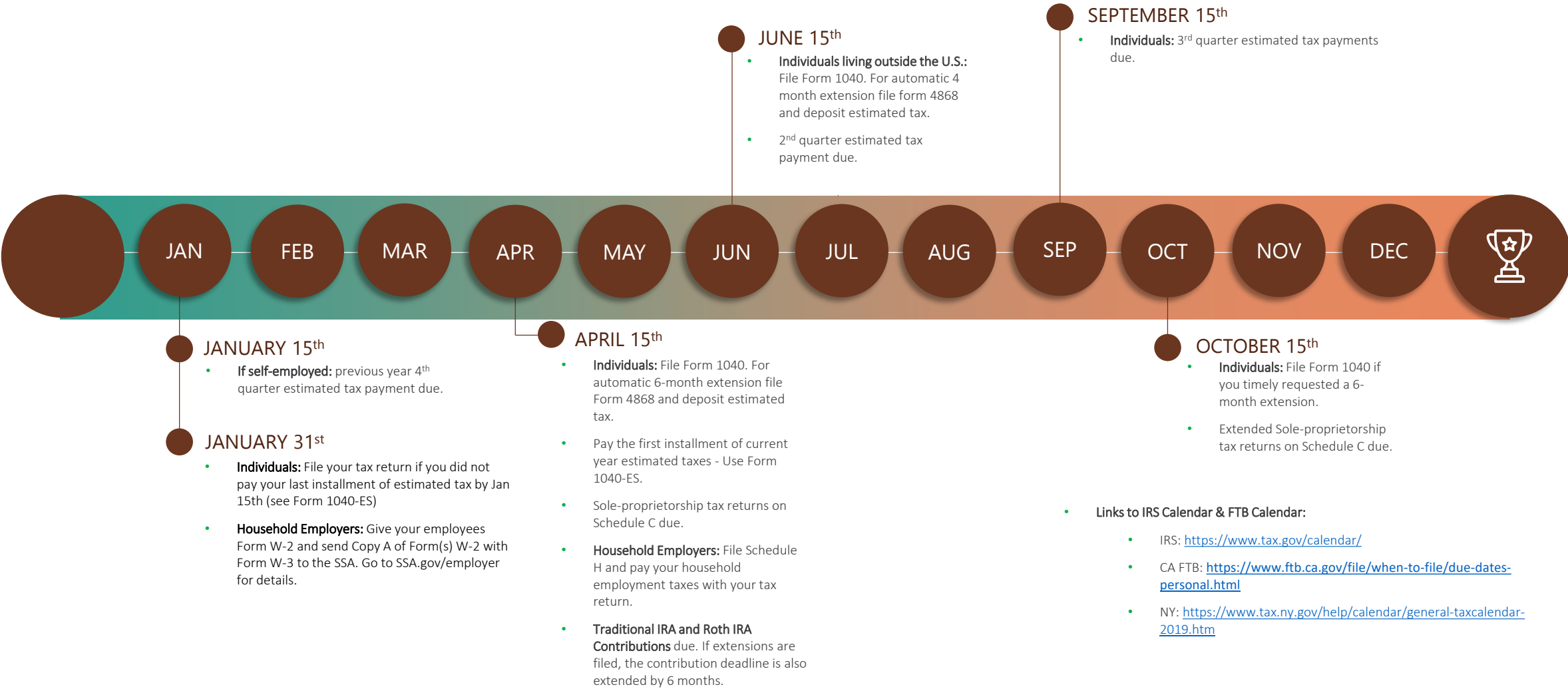
TAX DUE DATE ROADMAP

NOTES ON DUE DATES

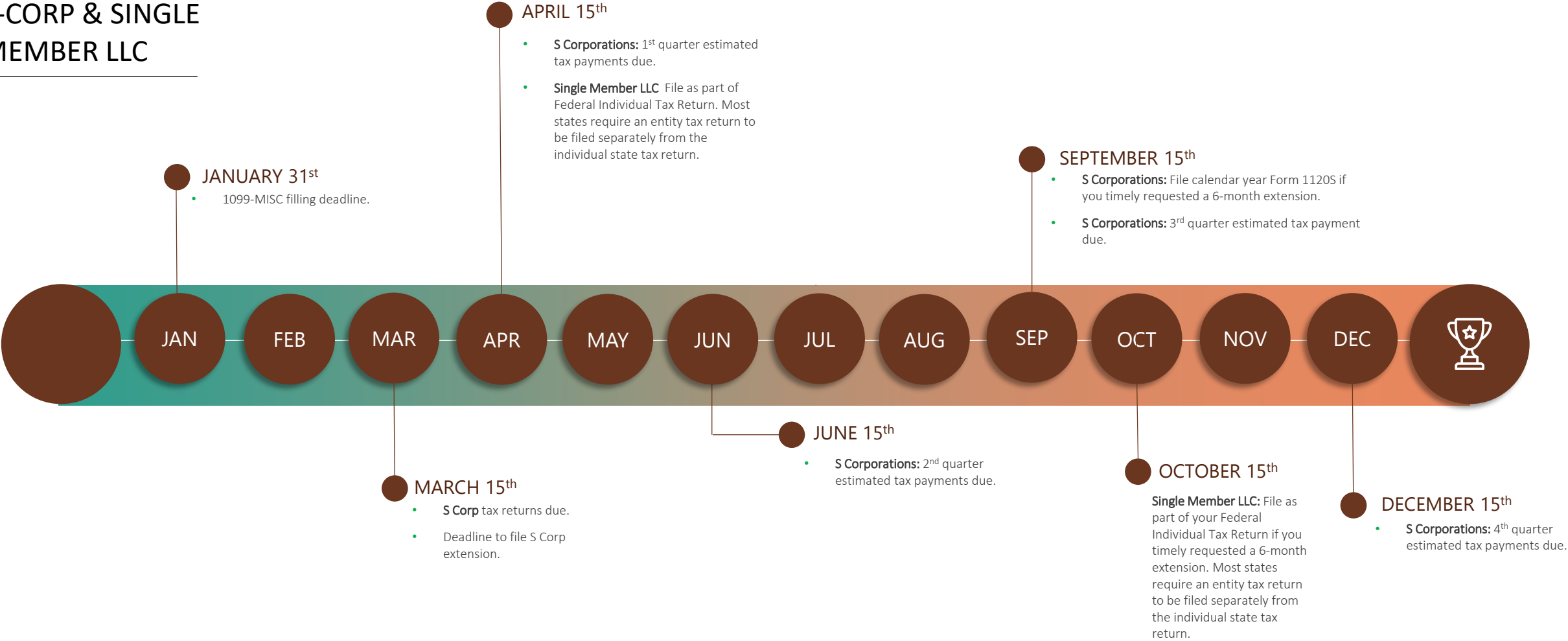
- The due dates listed are general due dates that will vary based on whether they fall on a national holiday or weekend. If they fall on a national holiday or a weekend, the due date will be the following banking day.
- Due dates are on Calendar Basis. If you are on a fiscal year basis, you will need to contact your accountant for more information.



INDIVIDUAL INCOME TAX

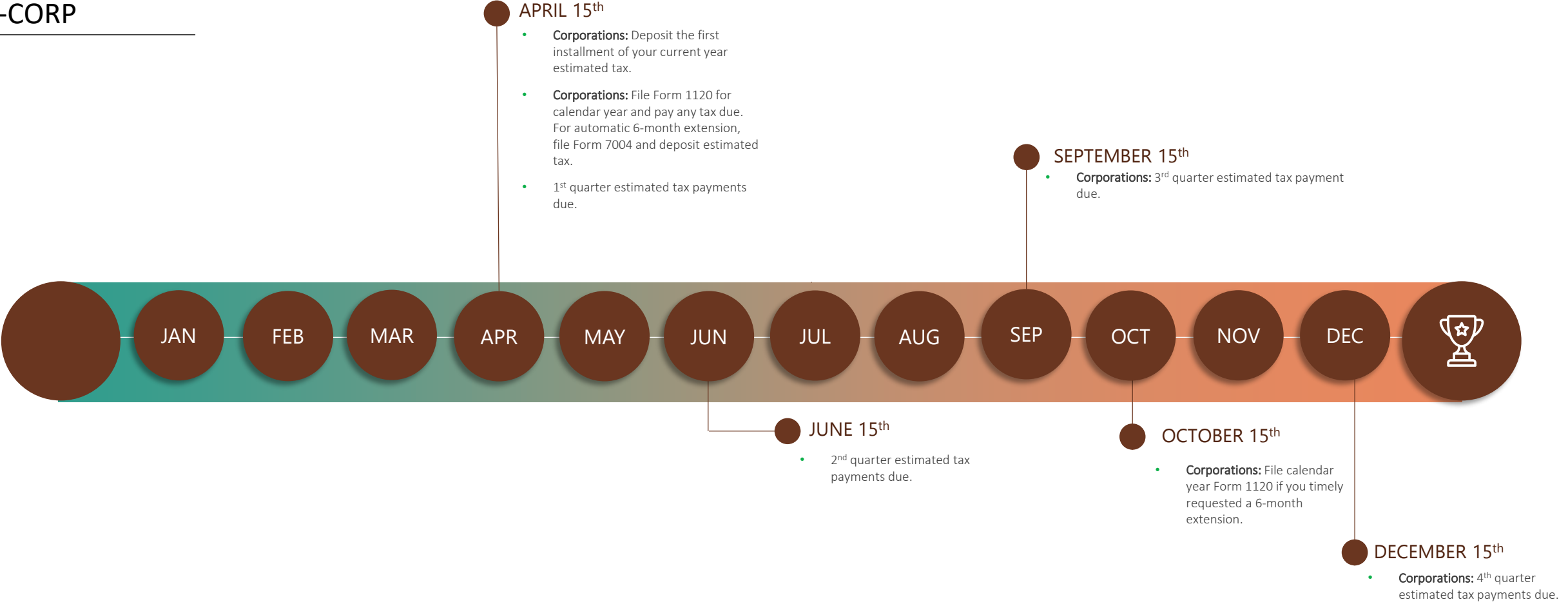


S-CORP & SINGLE MEMBER LLC



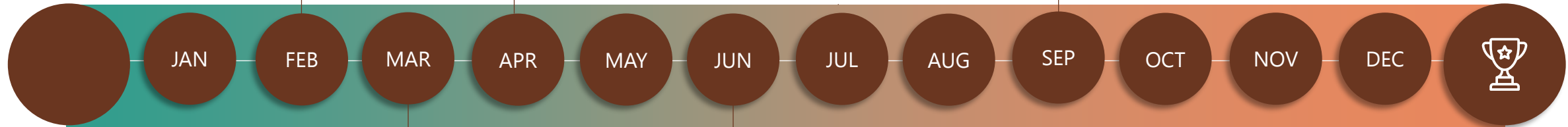
- Links to IRS Calendar & FTB Calendar:
 - IRS: <https://www.tax.gov/calendar/>
 - CA FTB: <https://www.ftb.ca.gov/file/when-to-file/due-dates-business.html>
 - NY: <https://www.tax.ny.gov/help/calendar/general-taxcalendar-2019.htm>

C-CORP



- **Links to IRS Calendar & FTB Calendar:**
 - IRS: <https://www.tax.gov/calendar/>
 - CA FTB: <https://www.ftb.ca.gov/file/when-to-file/due-dates-business.html>
 - NY: <https://www.tax.ny.gov/help/calendar/general-taxcalendar-2019.htm>

MULTI-MEMBER LLC & PARTNERSHIPS



FEBRUARY 28th

- File paper Forms 1094-C and 1095-C with IRS if you are an Applicable Large Employer; For all other providers file paper Forms 1094-B and 1095-B with the IRS

APRIL 15th

- CA LLC \$800 tax due date

MARCH 15th

- **Partnership** tax returns due.
- **Multi-Member LLC** tax returns due.
- Deadline to file partnership extension.

JUNE 15th

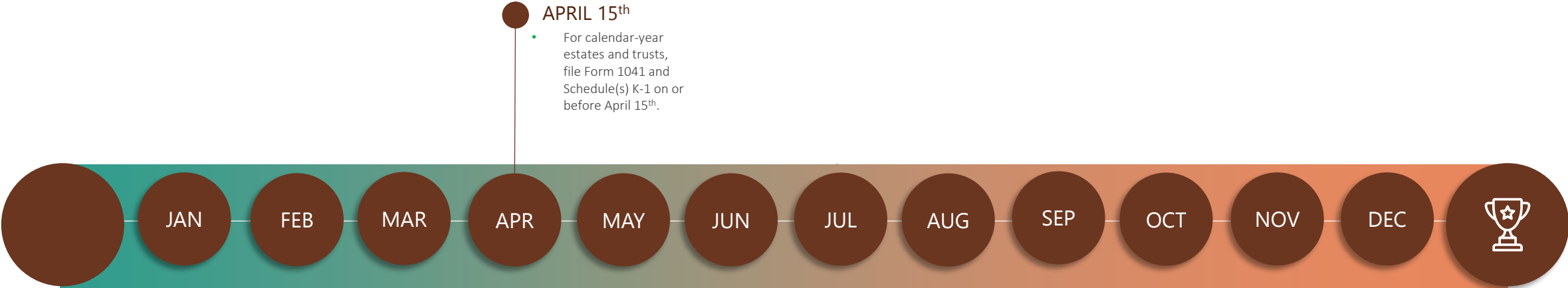
- CA LLC Fee due date.

SEPTEMBER 15th

- **Electing Large Partnerships:** File Form 1065 if you timely requested a 6-month extension.
- **Partnerships:** File calendar year Form 1065 if you timely requested a 6-month extension.
- **Multi-Member LLCs:** File calendar year Form 1065 if you timely requested a 6-month extension.

- **Links to IRS Calendar & FTB Calendar:**
 - IRS: <https://www.tax.gov/calendar/>
 - CA FTB: <https://www.ftb.ca.gov/file/when-to-file/due-dates-business.html>
 - NY: <https://www.tax.ny.gov/help/calendar/general-taxcalendar-2019.htm>

TRUSTS



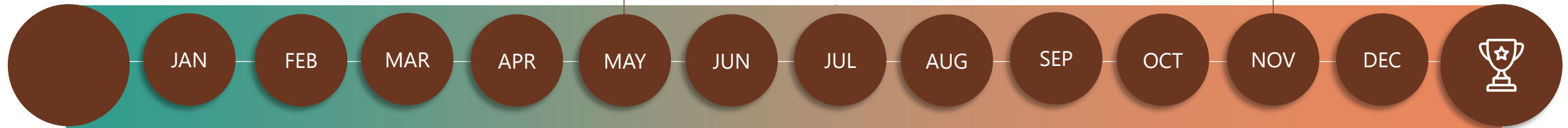
APRIL 15th

- For calendar-year estates and trusts, file Form 1041 and Schedule(s) K-1 on or before April 15th.

NOTE:

- For fiscal year estates, file Form 1041 by the 15th day of the 4th month following the close of the tax year
- e.g. An estate that has a tax year that ends on June 30, 2020, must file Form 1041 by October 15, 2020. If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day.

NON-PROFIT



MAY 15th

- Form 990, 990-EZ, or 990-PF must be filed by the 15th day of the 5th month after the end of your organization's accounting period. Thus, for a calendar year taxpayer, Form 990, 990-EZ, or 990-PF is due May 15 of the following year.
- Use Form 8868 to request an automatic 6-month extension of time to file Form 990, 990-EZ, or 990-PF. For more information, see Form 8868 and its instructions.

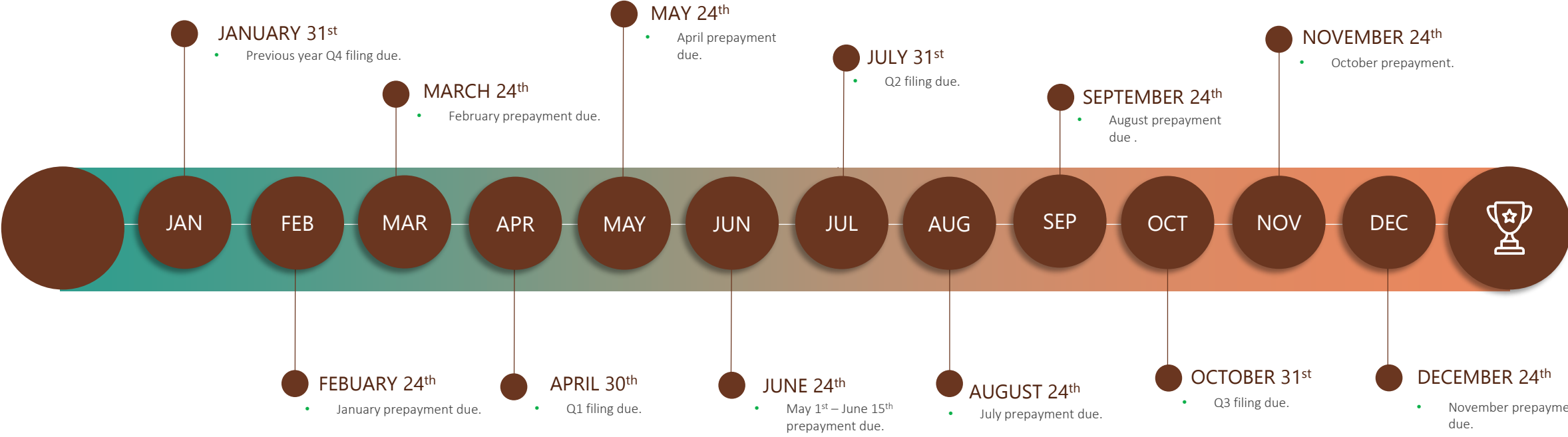
NOVEMBER 15th

- Extension due date for extended for 990, 990-EZ, or 990-PF.

NOTE:

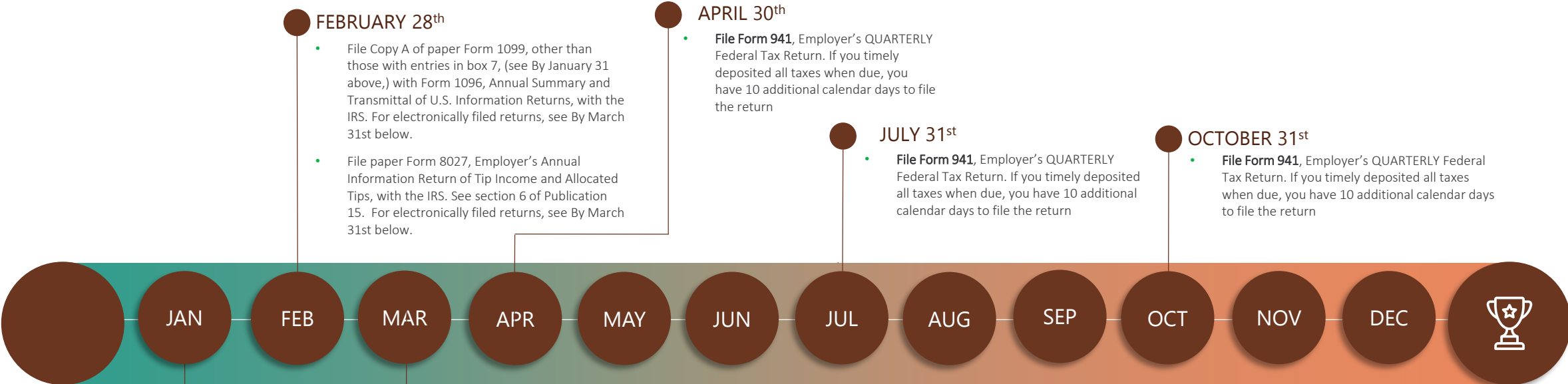
- The 990-N due date cannot be extended, but there is no penalty for submitting it late unless it's the third (and only) year.
- The dates provided are for calendar years ending on December 31st. For other tax calendar end dates, refer to this table: <https://www.irs.gov/charities-non-profits/return-due-dates-for-exempt-organizations-annual-return>

SALES TAX FOR CA BUSINESSES



- Link to CDTFA Calendar:
 - CDTFA: <https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-returns-filing-dates.htm>

PAYROLL FILINGS DUE DATES



JANUARY 31st

- **File Form 940**, Employer’s Annual Federal Unemployment (FUTA) Tax Return. However, if you deposited all of the FUTA tax when due, you have 10 additional calendar days to file.
- **File Form 943**, Employer’s Annual Federal Tax Return for Agricultural Employees if you paid wages to one or more farmworkers and the wages were subject to social security and Medicare taxes or federal income tax withholding under the Form 944, Employer’s Annual Federal Tax Return, for the previous calendar year instead of Form 941 if the IRS has notified you in writing to File Form 944.
- **File Form 945**, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld in the previous year. If you deposited all taxes when due, you have 10 additional calendar days to file. See Nonpayroll Income Tax Withholding under Reminders in Publication 15 for more information.
- File Copy A of all paper Forms W-2, Wage and Tax Statement, with Form W-3, Transmittal of Wage and Tax Statements, or file electronic Forms W-2, with the Social Security Administration (SSA) to report wages, tips and other compensation paid to an employee. For information on reporting Form W-2 information to the SSA electronically, visit the SSA Employer W-2 Filing Instructions & Information Web page. See SSA Publication No. 42-007 for help in electronically filing Forms W-2.
- File Copy A of paper, Form 1099, Miscellaneous Income, with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, or file electronic Forms 1099, Miscellaneous Income with the IRS, when you are reporting non-employee compensation payments in box 7. See IRS Publication 1220 (PDF) for help in electronically filing Forms 1099.

FEBRUARY 28th

- File Copy A of paper Form 1099, other than those with entries in box 7, (see By January 31 above,) with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the IRS. For electronically filed returns, see By March 31st below.
- File paper Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips, with the IRS. See section 6 of Publication 15. For electronically filed returns, see By March 31st below.

APRIL 30th

- **File Form 941**, Employer’s QUARTERLY Federal Tax Return. If you timely deposited all taxes when due, you have 10 additional calendar days to file the return

JULY 31st

- **File Form 941**, Employer’s QUARTERLY Federal Tax Return. If you timely deposited all taxes when due, you have 10 additional calendar days to file the return

OCTOBER 31st

- **File Form 941**, Employer’s QUARTERLY Federal Tax Return. If you timely deposited all taxes when due, you have 10 additional calendar days to file the return

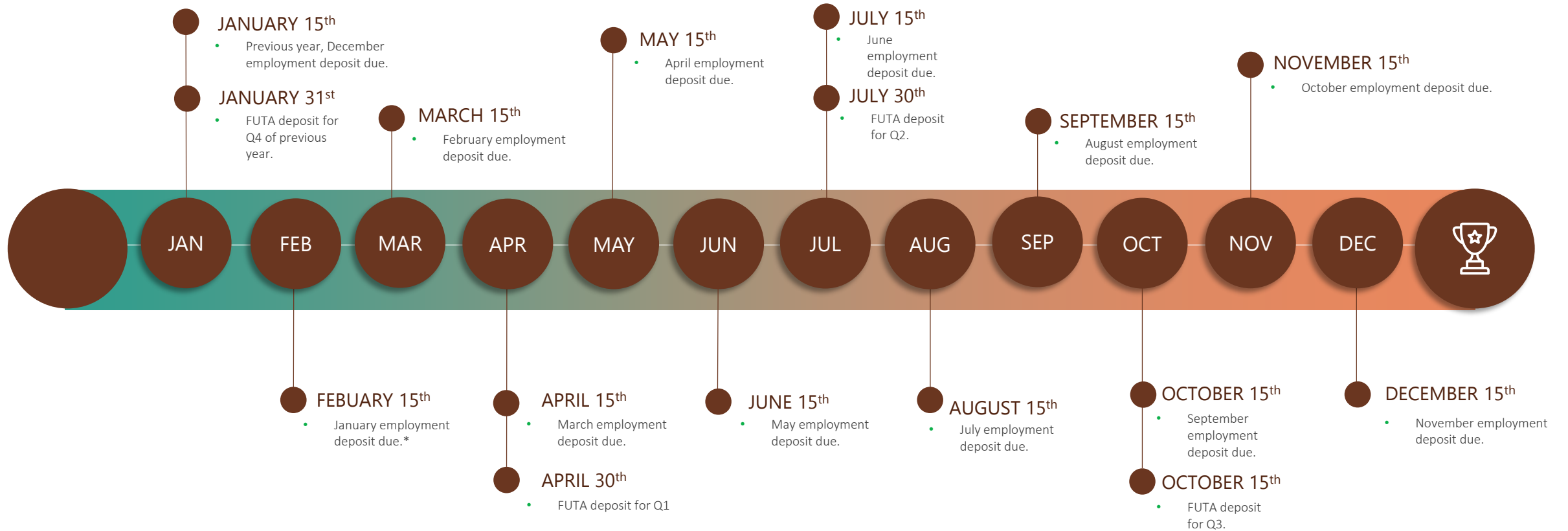
MARCH 31st

- File electronic **Form 1099**, other than those with entries in box 7, (see By January 31 above,)
- and electronic **Form 8027** with the IRS. (See Publication 1220 for help in electronically filing Forms 1099 and Publication 1239 (PDF) for help in electronically filing Forms 8027.)

Links to IRS Calendar & EDD Calendar:

- IRS: <https://www.tax.gov/calendar/>
- CA EDD: https://www.edd.ca.gov/payroll_taxes/Due_Dates_Calendar.htm
- NY: <https://www.tax.ny.gov/help/calendar/general-taxcalendar-2019.htm>

PAYROLL MONTHLY & QUARTERLY DUE DATES



- *: all monthly deposits are made on the specific date.
- Semi-weekly Depositor: Under the semiweekly deposit schedule, deposit employment taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit taxes for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.
- For Payroll Tax Obligation of \$100,000 or more, the payroll tax deposit is due the banking next day.

• **Links to IRS Calendar & EDD Calendar:**

- IRS: <https://www.tax.gov/calendar/>
- CA EDD: https://www.edd.ca.gov/payroll_taxes/Due_Dates_Calendar.htm
- NY: <https://www.tax.ny.gov/help/calendar/general-taxcalendar-2019.htm>