

# TAX CALENDAR

**IC** Income Tax      **PT** Payroll Tax \*      **ST** Sales Tax \*\*

\*If the due date falls on a weekend or state holiday, the due date is extended to the next business day.

Month	Due Date	Tax Type	Description	Reporting Peri	Memo
JAN	1/15	PT	Monthly Tax Deposit		Previous Year December
	1/31	PT	Q4 Tax Return (Payroll)	PRIOR YEAR 4TH QTR	
	1/31	ST	Q4 Tax Return (Sales)	PRIOR YEAR 4TH QTR	
	1/31	OTHER	Information Return		W-2 & 1099
FEB	2/15	PT	Monthly Tax Deposit		January Prepayment
	2/24	ST	Sales Tax Prepayment		January Prepayment
MAR	3/15	IC	S-Corp. Income Tax		S-Corp. Income Tax
	3/15	IC	Partnership Income Tax		Partnership Income Tax
	3/15	PT	Monthly Tax Deposit		February Prepayment
	3/24	ST	Sales Tax Prepayment		February Prepayment
APR	4/15	IC	Trust/Estate Income Tax		Trust/Estate Income Tax
	4/15	IC	C-Corp. Income Tax		C-Corp. Income Tax
	4/15	IC	Individual Income Tax		Individual Income Tax
	4/15	OTHER	California Annual Tax		\$800 Minimum Tax For California Business
	4/15	PT	Monthly Tax Deposit		March Prepayment
	4/30	PT	Q1 Tax Return (Payroll)	CURRENT YEAR 1ST QTR	
MAY	4/30	ST	Q1 Tax Return (Sales)	CURRENT YEAR 1ST QTR	
	5/15	PT	Monthly Tax Deposit		April Prepayment
JUN	5/24	ST	Sales Tax Prepayment		April Prepayment
	6/15	PT	Monthly Tax Deposit		May Prepayment
JUL	6/24	ST	Sales Tax Prepayment		May 1st Thru June 15 Prepayment
	7/15	PT	Monthly Tax Deposit		June Prepayment
AUG	7/31	PT	Q2 Tax Return (Payroll)	CURRENT YEAR 2ND QTR	
	7/31	ST	Q2 Tax Return (Sales)	CURRENT YEAR 2ND QTR	
SEP	8/15	PT	Monthly Tax Deposit		July Prepayment
	8/24	ST	Sales Tax Prepayment		July Prepayment
OCT	9/15	IC	S-Corp. Income Tax (With Extension)		S-Corp. Income Tax (With Extension)
	9/15	IC	Partnership Income Tax (With Extension)		Partnership Income Tax (With Extension)
	9/15	PT	Monthly Tax Deposit		August Prepayment
	9/24	ST	Sales Tax Prepayment		August Prepayment
NOV	10/15	IC	C-Corp. Income Tax (With Extension)		C-Corp. Income Tax (With Extension)
	10/15	IC	Individual Income Tax (With Extension)		Individual Income Tax (With Extension)
	10/15	PT	Monthly Tax Deposit		September Prepayment
	10/31	PT	Q3 Tax Return (Payroll)	CURRENT YEAR 3RD QTR	
	10/31	ST	Q3 Tax Return (Sales)	CURRENT YEAR 3RD QTR	
DEC	11/15	PT	Monthly Tax Deposit		October Prepayment
	11/24	ST	Sales Tax Prepayment		October Prepayment
DEC	12/15	PT	Monthly Tax Deposit		November Prepayment
	12/24	ST	Sales Tax Prepayment		November Prepayment

\* Payroll Tax Note - For a calendar year if the total taxes for the 4 quarters in your lookback period were \$50,000 or less (monthly schedule depositor) \$50,000 or more (semiweekly schedule depositor).

Semiweekly deposit schedule - 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

\*\* Sales Tax Note - The CDTFA assigns a filing frequency (quarterly prepay, quarterly, monthly, fiscal yearly, yearly) based on your reported sales tax or your anticipated taxable sales at the time of registration.