

연간 주요 세무일정 (Tax Calendar)

IC Income Tax (소득세) **PT** Payroll Tax (고용세)* **ST** Sales Tax (판매세)**

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

월별 (Month)	마감일 (Due Date)	세금종류 (Tax Type)	신고사항 (Description)	보고기간 (Reporting Period)	Memo
JAN	1/15	PT	Monthly Tax Deposit		Previous Year December
	1/31	PT	Q4 Tax Return (Payroll)	전년 4분기	
	1/31	ST	Q4 Tax Return (Sales)	전년 4분기	
	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 코퍼레이션 세금보고
	3/15	IC	Partnership Income Tax		파트너쉽 세금보고
	3/15	PT	Monthly Tax Deposit		February Prepayment
	3/24	ST	Sales Tax Prepayment		February Prepayment
APR	4/15	IC	Trust/Estate Income Tax		트러스트 세금보고
	4/15	IC	C-Corp. Income Tax		C 코퍼레이션 세금보고
	4/15	IC	Individual Income Tax		개인 세금보고
	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)	금년 1분기	
MAY	5/15	PT	Monthly Tax Deposit		April Prepayment
	5/24	ST	Sales Tax Prepayment		April Prepayment
JUN	6/15	PT	Monthly Tax Deposit		May Prepayment
	6/24	ST	Sales Tax Prepayment		May 1st Thru June 15 Prepayment
JUL	7/15	PT	Monthly Tax Deposit		June Prepayment
	7/31	PT	Q2 Tax Return (Payroll)	금년 2분기	
	7/31	ST	Q2 Tax Return (Sales)	금년 2분기	
AUG	8/15	PT	Monthly Tax Deposit		July Prepayment
	8/24	ST	Sales Tax Prepayment		July Prepayment
SEP	9/15	IC	S-Corp. Income Tax (With Extension)		S 코퍼레이션 세금보고 (연장보고)
	9/15	IC	Partnership Income Tax (With Extension)		파트너쉽 세금보고 (연장보고)
	9/15	PT	Monthly Tax Deposit		August Prepayment
	9/24	ST	Sales Tax Prepayment		August Prepayment
OCT	10/15	IC	C-Corp. Income Tax (With Extension)		C 코퍼레이션 세금보고 (연장보고)
	10/15	IC	Individual Income Tax (With Extension)		개인 세금보고 (연장보고)
	10/15	PT	Monthly Tax Deposit		September Prepayment
	10/31	PT	Q3 Tax Return (Payroll)	금년 3분기	
	10/31	ST	Q3 Tax Return (Sales)	금년 3분기	
NOV	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.