

Tax Deadlines & Extensions

Annual Tax Returns: Due on or before **April 15th** of each year

Fiscal Year Annual Tax Returns: Due on the **15th day of the fourth month** following the taxpayer's fiscal year-end.

Estimated Tax Payments:

		Due Date
Individuals	1 st Quarter	April 15th
	2 nd Quarter	June 15th
	3 rd Quarter	September 15th
	4 th Quarter	January 15th
Businesses	1 st Quarter	April 15th
	2 nd Quarter	June 15th
	3 rd Quarter	September 15th
	4 th Quarter	December 15th

Monthly Withholdings:

	Due Date
January	February 15th
February	March 15th
March	April 15th
April	May 15th
May	June 15th
June	July 15th
July	August 15th
August	September 15th
September	October 15th
October	November 15th
November	December 15th
December	January 15th

Quarterly Withholdings:

	Due Date
1 st Quarter	April 30th
2 nd Quarter	July 31st
3 rd Quarter	October 31st
4 th Quarter	January 31st

Annual Reconciliation (W-3 Forms): Due on or before **February 28th** of each year

Extensions: Due on or before **Six Months** from the tax due date (Annual Returns due April 15th, extended until October 15th)

- Extensions are only for additional time to file. There is no extension of time to pay. Payments received after the due date may be subject to underpayment penalty and interest regardless of an extension being filed.
- Accounts on a federal extension are asked to supply a copy of the federal extension on or before the original due date of the return or attach a copy of the federal extension to the return when filed. If the tax department does not receive a copy of the federal extension, one will be requested from the preparer or tax payer.
- Non-federal extensions requests are due to the tax department on or before by the original due date of the return.