



U.S Business Tax Calendar

To File	Due Date	Return/Period Covered	File With	Extension Due Date	
	Jan. 15	941/943 payroll tax deposit (monthly depositors)*	IRS		
		1120 U.S. Corporation return for fiscal years ending Sept. 30	IRS	June 15	
		990 Exempt Organizations return for fiscal years ending Aug. 31	IRS	April 15	
		1065 Partnership return for fiscal years ending Oct. 31	IRS	July 15	
	Jan. 25	Dec. 1-31 monthly state excise/use tax return	WA		
	Jan. 31	Oct./Nov./Dec. quarterly payroll tax reports: <ul style="list-style-type: none"> ▶ 941 ▶ Employment Security Department ▶ Department of Labor & Industries 	IRS WA WA		
		940 (annual federal unemployment return)	IRS		
		943 (annual return for agricultural employers)	IRS		
		944 (annual return for small employers)	IRS		
		945 (annual return for withholding reported on Forms 1099)	IRS		
		W-2s mailed to recipients and Social Security Administration	SSA		
		W-3 mailed to Social Security Administration	SSA		
		1099s mailed to IRS and recipients	IRS		
		1096 Summary and Transmittal of Information Returns	IRS		
		Annual or Oct./Nov./Dec. quarterly excise/use tax return	WA		
		Annual or Oct./Nov./Dec. quarterly city B&O tax return	City**		
		Feb. 15	941/943 payroll tax deposit (monthly depositors)*	IRS	
			990 Exempt Organizations return for fiscal years ending Sept. 30	IRS	Aug. 15
	1065 Partnership return for fiscal years ending Nov. 30		IRS	Aug. 15	
	Feb. 25	Jan. 1-31 monthly state excise/use tax return	WA		
	March 15	941/943 payroll tax deposit (monthly depositors)*			
		1120 U.S. Corporation return for fiscal years ending Nov. 30	IRS	Aug. 15	
		1120S U.S. S Corporation return for fiscal years ending Dec. 31	IRS	Sept. 15	
		990 Exempt Organizations return for fiscal years ending Oct. 31	IRS	Sept. 15	
		1065 Partnership return for fiscal years ending Dec. 31	IRS	Sept. 15	
	March 25	Feb. 1-28 monthly state excise/use tax return	WA		
	April 15	941/943 payroll tax deposit (monthly depositors)*	IRS		
		1120 U.S. Corporation return for fiscal years ending Dec. 31	IRS	Sept. 15	
		990 Exempt Organizations return for fiscal years ending Nov. 30	IRS	Oct. 15	
		1065 Partnership return for fiscal years ending Jan. 31	IRS	Oct. 15	
		FinCEN Form 114 Foreign Bank Account Reporting (FBAR)	IRS	Oct. 15	
	April 25	March 1-31 monthly state excise/use tax return	WA		



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	April 30	Jan./Feb./March quarterly payroll tax reports: <ul style="list-style-type: none"> ▶ 941 ▶ Employment Security Department ▶ Department of Labor & Industries 	IRS WA WA	
		940 tax deposit	IRS	
		First half personal property & real estate tax payments	County	
		Personal property listing	County	
		Jan./Feb./March quarterly state excise/use tax return	WA	
		Jan./Feb./March quarterly city B&O tax return	City**	
		Survey for businesses receiving certain tax incentives	WA	
		May 15	941/943 payroll tax deposit (monthly depositors)*	IRS
	1120 U.S. Corporation return for fiscal years ending Jan. 31		IRS	Oct. 15
	990 Exempt Organizations return for fiscal years ending Dec. 31		IRS	Nov. 15
	1065 Partnership return for fiscal years ending Feb. 28/29		IRS	Nov. 15
	May 25	April 1-30 monthly state excise/use tax return	WA	
	June 15	941/943 payroll tax deposit (monthly depositors)*	IRS	
		1120 U.S. Corporation return for fiscal years ending Feb. 28/29	IRS	Nov. 15
		990 Exempt Organizations return for fiscal years ending Jan. 31	IRS	Dec. 15
		1065 Partnership return for fiscal years ending March 31	IRS	Dec. 15
	June 25	May 1-31 monthly state excise/use tax return	WA	
	July 15	941/943 payroll tax deposit (monthly depositors)*	IRS	
		1120 U.S. Corporation return for fiscal years ending March 30	IRS	Dec. 15
		990 Exempt Organizations return for fiscal years ending Feb. 28/29	IRS	Jan. 15
		1065 Partnership return for fiscal years ending April 30	IRS	Jan. 15
	July 25	June 1-30 monthly state excise/use tax return	WA	
	July 31	April/May/June quarterly payroll tax reports: <ul style="list-style-type: none"> ▶ 941 ▶ Employment Security Department ▶ Department of Labor & Industries 	IRS WA WA	
		940 tax deposit	IRS	
		April/May/June quarterly state excise/use tax return	WA	
		April/May/June quarterly city B&O tax return	City**	
		5500 Employee Benefit Plan return	IRS	Oct. 15
		Aug. 15	941/943 payroll tax deposit (monthly depositors)*	IRS
	1120 U.S. Corporation return for fiscal years ending April 30		IRS	Jan. 15
	990 Exempt Organizations return for fiscal years ending March 31		IRS	Feb. 15
	1065 Partnership return for fiscal years ending May 31		IRS	Feb. 15
	Aug. 25	July 1-31 monthly state excise/use tax return	WA	



To File	Due Date	Return/Period Covered	File With	Extension Due Date
	Sept. 15	941/943 payroll tax deposit (monthly depositors)*	IRS	
		1120 U.S. Corporation return for fiscal years ending June 30	IRS	April 15
		990 Exempt Organizations return for fiscal years ending April 30	IRS	March 15
		1065 Partnership return for fiscal years ending June 30	IRS	March 15
	Sept. 25	Aug. 1-31 monthly state excise/use tax return	WA	
	Oct. 15	941/943 payroll tax deposit (monthly depositors)*	IRS	
		990 Exempt Organizations return for fiscal years ending May 31	IRS	April 15
		1065 Partnership return for fiscal years ending June 30	IRS	March 15
	Oct. 25	Sept. 1-30 monthly state excise/use tax return	WA	
	Oct. 31	July/Aug./Sept. quarterly payroll tax reports: <ul style="list-style-type: none"> ▶ 941 ▶ Employment Security Department ▶ Department of Labor & Industries 	IRS WA WA	
		940 tax deposit	IRS	
		Second half personal property & real estate tax payments	County	
		July/Aug./Sept. quarterly state excise/use tax return	WA	
		July/Aug./Sept. quarterly city B&O tax return	City**	
		Unclaimed Property report	WA	
		Annual apportionment reconciliation return	WA	
	Nov. 15	941/943 payroll tax deposit (monthly depositors)*	IRS	
		990 Exempt Organizations return for fiscal years ending June 30	IRS	May 15
		1065 Partnership return for fiscal years ending July 31	IRS	April 15
	Nov. 25	Oct. 1-31 monthly state excise/use tax return	WA	
	Dec. 15	941/943 payroll tax deposit (monthly depositors)*	IRS	
		990 Exempt Organizations return for fiscal years ending July 31	IRS	June 15
		1065 Partnership return for fiscal years ending Aug. 31	IRS	May 15
	Dec. 25	Nov. 1-30 monthly state excise/use tax return	WA	

- ▶ If you reported taxes greater than \$50,000 for the lookback period (the 12 months starting July 1st of the second preceding year and ending on June 30th of the prior year) you are a twice weekly depositor and generally must deposit your employment taxes based on the following schedule:
 - ▶ The employment taxes on payments made to your employees on Wednesday, Thursday and/or Friday must be deposited by the following Wednesday.
 - ▶ The employment taxes on payments made to your employees on Saturday, Sunday, Monday and/or Tuesday must be deposited by the following Friday.
- ▶ If the total tax for your lookback period is less than \$50,000, you are a monthly filer.

** Please check with your city for current B&O taxes, if applicable.

The information provided in this document is not intended nor can it be used to avoid tax penalties levied by a taxing authority. Actions based on this information should not be taken without further consultation with a licensed tax professional. © 2010-2024