



DEADLINES EVERY OWNER SHOULD KNOW

# The Compliance Calendar

A YEAR IN DEADLINES FOR NEW OWNERS

Once your business is set up, a rhythm of recurring filings begins — and missing one can mean penalties, interest, or a suspended entity. Here's the year laid out so nothing catches you by surprise.

**4x/yr**

estimated tax  
payments

**\$800**

CA minimum tax  
most entities owe

**Jan 31**

W-2 & 1099  
deadline

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FOR

New California business owners

# 01 THE FEDERAL YEAR

Most of the recurring federal deadlines fall on the same handful of dates each year. The exact forms depend on how your business is taxed, but the rhythm is consistent — here's the calendar-year version.

- JAN 31** ● **W-2s, 1099s, 940 & Q4 payroll**  
Send W-2s and 1099-NECs, file Form 940 (federal unemployment), and file Q4 Form 941 + California DE 9 / DE 9C.
- MAR 15** ● **Partnership & S-corp returns**  
File Form 1065 (partnership) or 1120-S (S-corp) and issue K-1s — or file Form 7004 for a six-month extension.
- APR 15** ● **Returns, Q1 estimate & CA \$800 tax**  
File Form 1040 (and Schedule C) or Form 1120, pay Q1 estimated tax, and pay California's \$800 annual tax (Form 3522 for LLCs).
- APR 30** ● **Q1 payroll filings**  
File Q1 Form 941 (federal) and California DE 9 / DE 9C for the January–March quarter.
- JUN 15** ● **Q2 estimated tax**  
Second quarterly estimated income-tax payment for the year is due.
- JUL 31** ● **Q2 payroll filings**  
File Q2 Form 941 and California DE 9 / DE 9C for the April–June quarter.
- SEP 15** ● **Q3 estimate & extended returns**  
Q3 estimated payment due; extended partnership and S-corp returns are also due.
- OCT 15 / 31** ● **Extended returns & Q3 payroll**  
Extended 1040 and 1120 returns are due (Oct 15); file Q3 Form 941 + DE 9 / DE 9C (Oct 31).
- JAN 15** ● **Q4 estimated tax**  
Final quarterly estimated income-tax payment for the prior tax year.

## 02 PAYROLL & CALIFORNIA

If you have employees (including yourself in an S-corp), payroll adds its own steady cadence. And California layers state obligations on top of the federal ones — the part out-of-state templates always miss.

### IF YOU RUN PAYROLL

- **Each payday** — Withhold and deposit federal and state payroll taxes on your assigned schedule — usually monthly (by the 15th) or semi-weekly, set by your liability size.
- **Quarterly** — File Form 941 (federal) and California DE 9 / DE 9C by April 30, July 31, October 31, and January 31. Deposit FUTA when your liability tops \$500.
- **Annually** — File Form 940, issue W-2s by January 31, and reconcile the year's payroll against your deposits.

### DEPOSIT THE MONEY EARLY — REPORT IT QUARTERLY

Two different clocks: the tax **deposits** (the actual withholding plus your share) are due far sooner than the quarterly reports — most new employers deposit federal taxes via EFTPS by the 15th of the following month, with California's SDI/PIT (Form DE 88) on the same rhythm. The 941 and DE 9 / DE 9C that follow each quarter are just the paperwork reconciling deposits you've already made.

### CALIFORNIA-SPECIFIC

- **\$800 annual tax** — Nearly every LLC and corporation owes California's \$800 minimum tax (Form 3522 for LLCs), due the 15th day of the 4th month of the tax year.
- **State return** — LLCs file Form 568; S-corps file Form 100S; C-corps file Form 100 — generally alongside the federal return.
- **LLC fee** — LLCs grossing \$250,000+ owe an additional gross-receipts fee on top of the \$800.
- **Statement of Information** — File with the Secretary of State within 90 days of forming, then every 1–2 years depending on entity type.

### ! THE \$800 SURPRISES NEW OWNERS

California's \$800 minimum tax is owed even if your business lost money or barely operated, and it's due early in the year — not at filing. New owners who don't plan for it often get a penalty notice in their first year. We make sure it's calendared from day one.

## 03 WHAT APPLIES TO YOU

Not every deadline applies to every business. Here's the short version of what each common structure actually has to file in a typical year.

### **Sole Proprietor / Single-Member LLC**

Schedule C with your personal 1040, quarterly estimates, and (if an LLC) California's \$800 tax and Form 568. No separate federal return.

### **Partnership / Multi-Member LLC**

Form 1065 and K-1s by March 15, California Form 568 and \$800 tax, plus partners' personal returns and estimates.

### **S-Corporation**

Form 1120-S and K-1s by March 15, payroll filings for owner salary, California Form 100S and \$800 tax, and personal returns.

### **C-Corporation**

Form 1120 by April 15, California Form 100 and \$800 tax, payroll filings, and any dividend reporting.

### **ONE FEWER THING TO TRACK: BOI**

The federal beneficial ownership (BOI) report that worried many new owners no longer applies to U.S.-formed businesses — as of 2025, domestic companies are exempt and only certain foreign-formed entities must file. The rule remains on the books, so we keep an eye on it, but for most California owners there's nothing to file.

## 04 STAYING AHEAD OF IT

Compliance is far easier as a habit than a scramble. A few systems keep the whole calendar from ever becoming a fire drill.

1

### Calendar every date

Put each deadline that applies to you on a real calendar with a reminder a week ahead — most penalties come from simply forgetting.

2

### Set aside tax as you go

Move a percentage of every deposit to a separate tax account so estimated payments and the \$800 are always funded.

3

### Keep books current

Reconcile monthly. Clean books make every filing faster and catch problems while they're small.

4

### File on time, even if you can't pay

An extension or a return filed on time avoids the steep late-filing penalty; pay what you can to limit interest.

5

### Run payroll properly

If you're an S-corp, a payroll service handles deposits and filings so the owner salary is always documented.

6

### Lean on your CPA

The simplest system of all: we track the dates that apply to you and tell you what's coming before it's due.

## Never miss a deadline again.

We'll build the calendar that fits your business and keep you ahead of every filing.

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This calendar is general education, not tax or legal advice. Dates shown are typical for calendar-year filers and shift when they fall on a weekend or holiday; your forms and deadlines depend on your entity, elections, and activities. Beneficial ownership (BOI) reporting rules remain subject to change. Please consult Milestone before relying on any date here.