

California Tax Deadline Calendar

Key federal, FTB, CDTFA & EDD due dates for individuals and closely-held businesses (calendar-year filers). Dates on weekends/holidays shift to the next business day.

Jan 15 Individuals	Q4 Estimated Tax (prior year) Federal 1040-ES + CA 540-ES fourth-quarter estimates.
Jan 31 Businesses	W-2 / 1099-NEC · Q4 Payroll · Q4 Sales Tax W-2/1099-NEC to recipients & IRS/SSA; Form 941 Q4; EDD DE 9/DE 9C; CDTFA Q4 return.
Mar 15 Businesses	S Corp & Partnership Returns Federal 1120-S and 1065 (or extensions); CA 100S and 565/568.
Apr 15 Both	Individual & C Corp Returns · Q1 Estimates · LLC Tax 1040 + CA 540 (or extension); Q1 estimates (CA 30%); Form 1120 + CA 100; CA LLC \$800 tax; IRA/HSA deadline; FBAR (auto-ext Oct 15).
Apr 30 Businesses	Q1 Payroll & Sales Tax Form 941 Q1; EDD DE 9/DE 9C; CDTFA Q1 return.
Jun 15 Both	Q2 Estimates · CA PTET Prepayment Federal Q2 estimate; CA Q2 (40%); PTET prepayment for electing entities.
Jul 31 Businesses	Q2 Payroll & Sales Tax · Form 5500 Form 941 Q2; EDD; CDTFA Q2; Form 5500 for calendar-year plans.
Sep 15 Both	Q3 Federal Estimate · Extended S/Partnership Federal Q3 estimate (CA Q3 = 0%); extended 1120-S/1065 final deadline.
Oct 15 Both	Extended 1040/540 & 1120 · FBAR Final Extended individual and C corp returns; FBAR final deadline.
Oct 31 Businesses	Q3 Payroll & Sales Tax Form 941 Q3; EDD DE 9/DE 9C; CDTFA Q3 return.
Dec 15 Businesses	C Corp Q4 Estimated Tax Q4 estimates for calendar-year C corporations (federal + CA).
Dec 31 Both	Year-End Action Deadline Roth conversions, charitable & annual-exclusion gifts, new retirement plans, S corp reasonable comp — all by year-end.

General information only — not tax advice. Disaster-relief postponements announced by the IRS/FTB override these dates.

Coop Tax & Accounting LLP · Licensed California CPA Firm, CBA License #8420 · 1161 Ringwood Ct Ste 20, San Jose, CA 95131 · Fax (510) 890-3949 ·
team@coopaccounting.com · coopaccounting.com