

Quarterly Tax Calendar — Federal & States with Different Deadlines

Federal Deadlines

Quarter	Deadline	Details
Q1 (Jan-Mar)	April 15	Estimated income tax payment for Jan-Mar income.
Q2 (Apr-Jun)	June 15*	Second estimated payment; date moves to next business day if weekend/holiday.
Q3 (Jul-Sep)	September 15*	Third estimated payment.
Q4 (Oct-Dec)	January 15 (following year)*	Final estimated payment for the prior year.

States with Different/Additional Rules

State	Years	Deadline(s)	Details
California (PTET)	2022-2025	Two payments: - June 15 (\geq 50% of prior year's PTET or \$1,000) - Original return due date (balance) - Mar 15 for calendar-year entities	Missing or underpaying the June 15 payment can disqualify the PTET election for that year.
California (PTET)	2026-2030	Mid-June prepayment no longer required for election validity.	If no June payment or underpayment, owners' PTET credits are reduced (SB 132).
Texas (Franchise Tax)	Annual	May 15 (or next business day)	Franchise tax reports and payments due for most taxable entities. No state income tax.

Notes & Reminders

- FBAR (FinCEN Form 114): Annual report due April 15 with an automatic extension to October 15. No separate request or federal tax return extension is required. File electronically via FinCEN's BSA E-Filing System.

- Weekend/Holiday rule: When a due date falls on a weekend or legal holiday, the deadline shifts to the next business day (federal and most states).

- Extensions: An extension of time to file a tax return generally does not extend the time to pay. Avoid penalties by paying by the original due dates.