

2009 Filing Dates for Corporation, Sales, & Personal Income Tax and (MCTMT)

Date Return Due

January

- 15th [Personal Income Tax Estimated Tax Payment Due for 4th Quarter of 2008](#)
[Partnership and LLC Estimated Tax Payments Due \(For payments required to be made on behalf of partners and members\)](#)
[S Corporation Estimated Tax Payments Due \(For payments required to be made on behalf of nonresident shareholders\)](#)
[Personal Income Tax Estimated Tax Payment Correction Due for Shareholders of Corporations Subject to Mandatory S Corp Filing](#)
- 20th [Sales Tax Return for Monthly Filers Due](#)
- 30th [Limited Liability Company/Limited Liability Partnership Filing Fee for Calendar Year Filers Due](#)

February

- 20th [Sales Tax Return for Monthly Filers Due](#)

March

- 16th [Corporation Tax Return for Calendar Year Filers Due](#)
[Corporation Tax Estimated Tax Payment Due with Return or Extension](#)
[S Corporation Tax Return for Calendar Year Filers Due](#)
- 20th [Sales Tax Return for Quarterly Filers Due](#)
[Sales Tax Return for Monthly Filers Due](#)
[Sales Tax Return for Annual Filers Due](#)

April

- 15th [Personal Income Tax, Partnership and Fiduciary Tax Returns Due for Calendar Year Filers](#)
- [Personal Income Tax Estimated Tax Payment Due](#)
- [Partnership and LLC Estimated Tax Payments Due \(For payments required to be made on behalf of partners and members\)](#)
- [S Corporation Estimated Tax Payments Due \(For payments required to be made on behalf of nonresident shareholders\)](#)
- 20th [Sales Tax Return for Monthly Filers Due](#)

May

- 20th [Sales Tax Return for Monthly Filers Due](#)

June

- 15th [Corporation Tax Estimated Tax Payments for Calendar Year Filers Due](#)
- [Personal Income Tax Estimated Tax Payments Due](#)
- [Partnership and LLC Estimated Tax Payments Due \(For payments required to be made on behalf of partners and members\)](#)
- [S Corporation Estimated Tax Payments Due \(For payments required to be made on behalf of nonresident shareholders\)](#)
- 22nd [Sales Tax Return for Quarterly Filers Due](#)
- [Sales Tax Return for Monthly Filers Due](#)

July

- 20th [Sales Tax Return for Monthly Filers Due](#)

August

- 20th [Sales Tax Return for Monthly Filers Due](#)

September

- 15th [Personal Income Tax Estimated Tax Payments Due](#)
- [S Corporation Return Due for Calendar Year Filers Who Requested an Extension](#)
- [Corporation Tax Estimated Tax Payments for Calendar Year Filers Due](#)
- [Corporation Tax Return Due for Calendar Year Filers Who Requested Six Month Extension to File](#)
- [Partnership and LLC Estimated Tax Payments Due \(For payments required to be made on behalf of partners and members\)](#)
- [S Corporation Estimated Tax Payments Due \(For payments required to be made on behalf of nonresident shareholders\)](#)
- 21st [Sales Tax Return for Monthly Filers Due](#)
- [Sales Tax Return for Quarterly Filers Due](#)

October

- 15th [Personal Income Tax, Partnership, and Fiduciary Returns for Calendar Year Taxpayers who Requested Auto 6 Month Extension](#)
- 20th [Sales Tax Return for Monthly Filers Due](#)

November

- 2nd [Employers Quarterly MCTMT Return Due](#)
- [MCTMT Estimated Tax Payment Due](#)
- [Partnership and LLC Estimated MCTMT Payment Due \(for payments required to be made on behalf of partners and members\)](#)
- 20th [Sales Tax Return for Monthly Filers Due](#)

December

15th [Corporation Tax Estimated Tax Payments for Calendar Year Filers Due](#)

21st [Sales Tax Return for Monthly Filers Due](#)

[Sales Tax Return for Quarterly Filers Due](#)

Note: For **Corporation Tax fiscal year filers**, the returns are due 2 and 1/2 months after the end of the fiscal year. Corporation Tax estimated tax payments are due with the filing of or extension, and on or before the 15th day of the 6th, 9th and 12th month after the end of the fiscal year. S Corporation estimated tax payments required to be paid on behalf of S Corporation nonresident shareholders are due on April 15, June 15, September 15 and January 15.

For **Personal Income Tax, Partnership and Fiduciary fiscal year filers**, the returns are due on the 15th day of the fourth month after the end of the fiscal year. Personal Income Tax tax payments are due on or before the 15th day of the 4th, 6th and 9th months of the fiscal year and the first month of the succeeding fiscal year. Partnership, LLC, and S corporation tax payments required to be paid on behalf of partners, members, and nonresident shareholders are due on April 15, June 15, September 15 and January 15. The filing fee for LLCs required to be filed by every limited liability company or limited liability partnership that is required to file a partnership return, is due within 30 days after the last day of its tax year.

For **Metropolitan Commuter Transportation Mobility Tax (MCTMT) fiscal year filers**, the individual MCTMT return is due the 30th day of the fourth month after the end of the fiscal year. MCTMT estimated tax payments are due April 30, July 31, October 31, and January 31. Partnership estimated MCTMT payments required to be paid on behalf of partners are due April 30, October 31 and January 31. However, for 2009 the initial estimated MCTMT payment made by individuals and partnerships is due November 2, 2009.

Special rules apply to sales tax vendors and employers subject to electronic funds transfer requirements.

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