

Corporate Estimated Tax Requirements

| State | Required When Expected Tax Liability of | Due Dates |
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| FEDERAL | more than \$500 | 15th day of 4th, 6th, 9th and 12th months. |
| ALABAMA | more than \$5000 | 15th day of 4th, 6th, 9th and 12th months. |
| ALASKA | same as federal | 15th day of 4th, 6th, 9th and 12th months. |
| ARIZONA | \$1,000 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| ARKANSAS | more than \$1,000. | 15th day of 4th, 6th, 9th and 12th months. |
| CALIFORNIA | All corporations subject to minimum tax. | Same as federal. Minimum tax required with 1st installment. |
| COLORADO | more than \$5,000. | 15th day of 4th, 6th, 9th and 12th months. |
| CONNECTICUT | more than \$1000 | March 15 (30 %), June 15 (40 %), Sept. 15 (10 %), on Dec. 15 (20 %). |
| DELAWARE | All corporations. | April 1 (50 %), June 15 (20 %), Sept. 15 (20 %), Dec. 15 (10 %). |
| DISTRICT OF COLUMBIA | more than \$1,000. | 15th day of 4th, 6th, 9th and 12th months. |
| FLORIDA | more than \$2500 | May 1, July 1, Oct. 1, Jan. 1. |
| GEORGIA | more than \$25,000. | 15th day of 4th, 6th, 9th and 12th months. |
| HAWAII | Generally, every corporation with liability of \$500 or more | 25% on 20th day of 4th, 6th and 9th month and 1st month of subsequent tax year. |
| IDAHO | \$500 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| ILLINOIS | more than \$400. | 15th day of 4th, 6th, 9th and 12th months. |
| INDIANA | more than \$1,000. | 25% of estimated liability by 20th day of 4th, 6th, 9th, and 12th month. |
| IOWA | more than \$1,000. | April 30, June 30, Sept. 30, Dec. 31. |
| KANSAS | more than \$500 | 15th day of 4th, 6th, 9th and 12th months. |
| KENTUCKY | more than \$5,000. | June 15 (50%), Sept. 15 (25%), Dec. 15 (25%). |

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| LOUISIANA | \$1,000 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| MAINE | \$1,000 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| MARYLAND | more than \$1,000. | 15th day of 4th, 6th, 9th and 12th months. |
| MASSACHUSETTS | more than \$1,000. | March 15 (40 %), June 15 (25 %), Sept. 15 (25 %), Dec. 15 (10 %). |
| MICHIGAN | more than \$600 or adjustments under §23 that exceed \$100,000.00 | April 30, July 31, Oct. 31, Jan 31 |
| MINNESOTA | more than \$500. | March 15, June 15, Sept. 15, Dec. 15. |
| MISSISSIPPI | more than \$200 | 15th day of 4th, 6th, 9th and 12th months. |
| MISSOURI | \$250 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| MONTANA | \$5,000 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| NEBRASKA | \$400 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| NEVADA | No income tax imposed. | |
| NEW HAMPSHIRE | \$200 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| NEW JERSY | \$500 or more. If liability is less than \$500, then 50% installment due with return. | 15th day of 4th, 6th, 9th and 12th months. |
| NEW MEXICO | Current tax liability of \$5,000 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| NEW YORK | more than \$1,000 - Prior Year | Mandatory March 15 (25 % of prior year liability), June 15, Sept. 15, Dec. 15 (Three equal instalments). |
| NEW YORK CITY | more than \$1,000 - Prior Year | Mandatory March 15 (25 % of prior year liability), June 15, Sept. 15, Dec. 15 (Three equal instalments). |
| NORTH CAROLINA | \$500 or more | 15th day of 4th, 6th, 9th and 12th months. |
| NORTH DAKOTA | more than \$5,000 - Current Year & Prior Year. | April 15, June 15, Sept. 15, Jan 15 |
| OHIO | Taxable presence on Jan. 1 of current year. | 1/3rd by Jan. 31, March 31 and May 31. |
| OKLAHOMA | \$500 or more. | April 15, June 15, Sept. 15, |
| OREGON | \$500 or more | 15th day of 4th, 6th, 9th and 12th months. |

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| PENNSYLVANIA | Generally all corporations. | March 15, June 15, Sept. 15, Dec. 15. |
| RHODE ISLAND | more than \$500. | 40% on March 15, 60% on June 15. |
| SOUTH CAROLINA | \$100 or more. | April 15, June 15, Sept. 15, Dec. 15. |
| SOUTH DAKOTA | No income tax imposed. | |
| TENNESSEE | \$5,000 or more. | April 15, June 15, Sept. 15, Jan 15 |
| TEXAS | Estimated tax payments NOT required. | |
| UTAH | \$3,000 or more - Current or Prior Year | 15th day of 4th, 6th, 9th and 12th months. |
| VERMONT | more than \$500. | 15th day of 4th, 6th, 9th and 12th months. |
| VIRGINIA | more than \$1,000. | 15th day of 4th, 6th, 9th and 12th months. |
| WASHINGTON | No income tax imposed. | |
| WEST VIRGINIA | \$10,000 or more. | 15th day of 4th, 6th, 9th and 12th months. |
| WISCONSIN | All corporations. | March 15, June 15, Sept. 15, Dec. 15. |
| WYOMING | No income tax imposed. | |

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