

## TAX CALENDAR

### AUGUST 2014

#### **DELAWARE – DUE DATE AUGUST 1**

Corporate income tax return and balance of tax due for year ended April 30, 2014.  
Form T-1 Tentative Corporate Income Tax Coupon along with 50% of the estimated tax due for Corporate fiscal years ending April 30, 2015.  
Gross receipts tax return for the quarter ended June 30, 2014, due and payable by occupational licensees.

#### **FEDERAL – DUE DATE AUGUST 15**

Partnership return due for year ended April 30, 2014.  
Corporate income tax return and FULL PAYMENT of tax due for year May 31, 2014.  
Depository payment of 25% of estimated income tax due by corporations with years ending August 31, 2014, November 30, 2014, February 28, 2015 and April 30, 2015.  
Withholding and social security taxes to be deposited where the employer is a “monthly depositor.”

#### **DELAWARE – DUE DATE AUGUST 15**

Installment payment of 20% of estimated income tax liability due for corporations with years ending November 30, 2014 and February 28, 2015.  
Installment payment of 10% of estimated income tax liability due for corporations with year ending August 31, 2014.  
Monthly withholding return and taxes for July due.

#### **CITY OF WILMINGTON – DUE DATE AUGUST 15**

Employer’s return and payment due on \$50 or more withheld employee taxes during July.

#### **DELAWARE – DUE DATE AUGUST 20**

Gross receipts tax return for the month of July 2014.

#### **DELAWARE – DUE DATE AUGUST 30**

Partnership return due for the year ended April 30, 2014.  
Fiduciary income tax return due for year ended April 30, 2014.