

NBS BUSINESS INCOME TAX CLIENT RESPONSIBILITY

CALENDAR YEARLY 01-01-YEAR TO 12-31-YEAR

FISCAL YEARLY YEAR END

BUSINESS ENTITY	INCOME TAX DUE	EXTENSION DUE	ESTIMATED TAXES	STATEMENT OF INFORMATION	PASS THROUGH ENTITY	INCLUDE INCOME EXPENSE SALES PAYROLL ESTIMATED
990 NON PROFIT FISCAL YEAR END + 5 MONTH & 15 DAYS	MAY 15		0	ONCE EVERY 2 YEARS	NO	YES
1040 INDIVIDUAL SCH. C NO FISCAL YEARLY	04-15	10-15	04-15 06-15 09-15 01-15	NO	NO	YES
1065 PARTNERSHIP FISCAL YEAR END + 3 MONTH & 15 DAYS	03-15	10-15	NO	NO	YES	YES
1065 LLC FISCAL YEAR END + 5 MONTH & 15 DAYS	03-15	10-15	FTB ONLY DATES ABOVE \$800 MINIMUM	ONCE EVERY 2 YEARS LLC ON OR BEFORE ANNIVERSARY DATE	YES	YES
1065 SINGLE MEMBER LLC NO FISCAL YEARLY	04-15	10-15	YES FTB ONLY \$800 MINIMUM	NO	NO REPORTS INTO 1040 IND.	YES
1120 C CORPORATION FISCAL YEAR END + 4 MONTH & 15 DAYS	04-15	09-15	IRS DATES ABOVE FTB \$800 MINIMUM	ONCE EVERY YEAR ON OR BEFORE ANNIVERSARY DATE	NO	YES
1120 S CORPORATION FISCAL YEAR END + 3 MONTH & 15 DAYS	03-15	09-15	FTB ONLY DATES ABOVE \$800 MINIMUM	ONCE EVERY YEAR ON OR BEFORE ANNIVERSARY DATE	YES	YES