## General Rules

1. **Due dates of Returns** -- Federal Return due 15th day of 3rd month after close of tax yr.; Florida return due on 1st day of 4th month after close of yr. *See 220.222(1), F.S.*
2. **Extensions** – Federal extends due date to 15th day of 9th month after close of tax yr.; Florida extends to shorter of 15 days after fed ext., or 6 months. *See 220.222(2)(a), F.S.*
3. **Estimated Payments** – Generally, Florida estimated payments are due before 1st day of the 5th, 7th, and 10th month of the current tax year, and before the first day of the next tax year. *See 220.33, F.S.* These dates can change under certain situations.
4. **Estimated Payment Amounts** – No penalty or interest if total of estimated payments are at least: 1) 100% of last year’s tax liability, or 2) 90% of the current year's tax liability. *See 220.34, F.S.* If each estimated payment is not at least ¼ of the total estimated payments due, interest and penalty are applied.

**Note:** Between 2007 and 2009, calendar year filers represented an average of 80.32% of all filers, and these filers paid an average of 74.15% of corporate tax revenue.