2027 Entity Estimated Tax Payments

ATHERTON & ASSOCIATES, LLP
Tax • Assurance • Consulting

Federal Corporate Quarterly Estimates

1120-W Corporation | **IRS | C Corporation only**
FYE DEC 31 | 25% Each Installment

Q1	Q2	Q3	Q4
April 15	June 15	Sept 15	Dec 15



California Corporate Quarterly Estimates

100-ES Corporation | **CA | S & C Corporation**
FYE DEC 31

Q1	Q2	Q3	Q4
April 15	June 15	Sept 15	Dec 15
PMT 1 | 30%	PMT 2 | 40%	NONE DUE	PMT 4 | 30%

Pass Thru Entity Tax | CA

June 15th
1st Installment
› $1,000 or 50% of prior year PTE tax
2026 Change: Missing/underpaying June 17 installment reduces credit (12.5%), but election still valid.

March 15th
2nd Installment
Balance Due with Return
FYE Dec 31

Form 568 LLC Annual Tax Pmt. | CA

April 15th
$800 Tax
FYE Dec 31

June 15th
Gross Receipts Fee
FYE Dec 31

If any date lands on a weekend or holiday, the filing deadline is moved to the following business day.

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