



Florida Department of Revenue
Tax Information Publication

TIP

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**Florida Corporate Income Tax Estimated Tax Due Dates
Are One Day Earlier After January 1, 2009**

Effective January 1, 2009, regardless of the tax year, the due dates for declarations of estimated tax and the due dates for payments of estimated tax will be one day earlier than previously required. This change will require declarations and payments of estimated tax to be made on or before the last day of the 4th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. This earlier payment due date must be taken into consideration when making electronic payments, which must be initiated before the due date. For example:

- 1) The first and second installment for a taxpayer with a tax year ending June 30, 2009, will fall under the previous law, so the due dates will be November 1, 2008, and January 2, 2009, respectively. The third and fourth installments will fall under the new law, so the due dates will be March 31, 2009, for the third estimated tax installment and June 30, 2009, for the fourth and final estimated tax installment.
- 2) Installment payments for a taxpayer with a tax year ending December 31, 2009, will be due April 30, 2009, June 30, 2009, September 30, 2009, and December 31, 2009.

**Florida Corporate Income Tax Estimated Tax Due Dates
Effective January 1, 2009**

Taxable Year End	Estimated Payment Due Dates (F-1120ES)	Taxable Year End	Estimated Payment Due Dates (F-1120ES)
12/31	1st installment 04/30 2nd installment 06/30 3rd installment 09/30 4th installment 12/31	06/30	1st installment 10/31 2nd installment 12/31 3rd installment 03/31 4th installment 06/30
01/31	1st installment 05/31 2nd installment 07/31 3rd installment 10/31 4th installment 01/31	07/31	1st installment 11/30 2nd installment 01/31 3rd installment 04/30 4th installment 07/31
02/28	1st installment 06/30 2nd installment 08/31 3rd installment 11/30 4th installment 02/28	08/31	1st installment 12/31 2nd installment 02/28 3rd installment 05/31 4th installment 08/31
03/31	1st installment 07/31 2nd installment 09/30 3rd installment 12/31 4th installment 03/31	09/30	1st installment 01/31 2nd installment 03/31 3rd installment 06/30 4th installment 09/30
04/30	1st installment 08/31 2nd installment 10/31 3rd installment 01/31 4th installment 04/30	10/31	1st installment 02/28 2nd installment 04/30 3rd installment 07/31 4th installment 10/31
05/31	1st installment 09/30 2nd installment 11/30 3rd installment 02/28 4th installment 05/31	11/30	1st installment 03/31 2nd installment 05/31 3rd installment 08/31 4th installment 11/30

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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