CALENDAR

Annual Compliance Calendar

A planning calendar for common federal, state and operational compliance tasks for US LLCs with non-US founders.

Inside this guide

1. Map federal filing windows
2. Track state annual maintenance
3. Build monthly and quarterly routines
4. Avoid missing changes that trigger updates

START HERE

Your compliance calendar has three layers

Do not use a single generic deadline for every LLC. Track federal tax classification, formation-state maintenance and activity-based registrations separately.

1. Federal filing layer

What applies depends on ownership and tax classification. A foreign-owned single-member disregarded entity can have Form 5472/pro forma Form 1120 obligations; a partnership generally files Form 1065.

2. State maintenance layer

The formation state can require annual reports, franchise/annual taxes, license fees or registered-agent maintenance. Due dates vary by state and entity type.

3. Activity layer

Payroll, sales tax, local licenses, employees, inventory or physical operations can create additional recurring obligations in states where the business operates.

! Use due-date rules, not memorized dates

Federal due dates move when they fall on weekends or legal holidays, and a fiscal-year business can have different dates from a calendar-year business.

FEDERAL CALENDAR

Common calendar-year filing windows

This page is a planning aid, not a determination of which forms your LLC must file.

JAN-FEB

Information returns / payroll

If applicable, prepare forms for workers and contractors, payroll filings and year-end bookkeeping. Deadlines depend on form type.

MID-MARCH

Partnership return window

A calendar-year partnership generally files Form 1065 by the 15th day of the 3rd month after year-end and provides Schedule K-1 to partners.

MID-APRIL

Foreign-owned U.S. DE reporting window

A calendar-year foreign-owned U.S. disregarded entity files Form 5472 attached to a pro forma Form 1120 by the Form 1120 due date, subject to extensions.

THROUGH YEAR

Estimated / activity-based taxes

Income tax estimates, payroll deposits, sales tax and other activity-based payments can apply based on the business and owners.

! **Extensions**

An extension generally extends the time to file a return, not automatically the time to pay tax that is due.

STATE CALENDAR

Add the formation-state deadline immediately

Your state registry is the source of truth for entity maintenance. Two common examples show why one generic date does not work.

DE Delaware LLC

Delaware LLCs do not file an annual report with the Division of Corporations, but they do have an annual LLC tax due on or before June 1. Confirm the current amount on the official Delaware site.

WY Wyoming LLC

Wyoming requires an annual report. The due date is based on the anniversary month of formation; for example, a company formed January 15 has an annual report due January 1 each year.

1 For any state, record these five fields

- [ ] Official filing/registry portal
- [ ] Annual report or annual tax requirement
- [ ] Due-date rule and first due date
- [ ] Registered-agent renewal/contact
- [ ] Late fee, loss-of-good-standing or dissolution consequences

RECURRING ROUTINE

Monthly, quarterly and event-triggered checks

A good compliance system catches changes before they become missed filings.

1 Every month

- [ ] Reconcile the bank account and payment processor.
- [ ] Store statements, invoices and major contracts.
- [ ] Review owner transfers and classify them correctly in the books.
- [ ] Confirm the registered-agent and tax notices inbox is being monitored.

2 Every quarter

- [ ] Review profit, cash flow and any estimated-tax obligations with your tax adviser.
- [ ] Check payroll, sales tax or other activity-based filings if the business is registered for them.
- [ ] Review contractor/vendor documentation and unpaid invoices.
- [ ] Back up company records and access credentials.

3 When something changes

- [ ] Ownership or management
- [ ] Business or mailing address
- [ ] Registered agent
- [ ] Business activity, new state presence, employees or inventory
- [ ] Banking, payment provider or primary contact details

REFERENCE

Official sources & important notes

Use this guide as an operating checklist. Requirements vary by ownership, tax classification, state, business activity and where you actually operate.

Current compliance note

As of September 2026, U.S.-created companies are exempt from FinCEN beneficial ownership information (BOI) reporting under the final rule effective August 14, 2026. Certain foreign entities registered to do business in the U.S. can still have BOI obligations.

Official sources reviewed

1. IRS - Instructions for Form SS-4 (EIN)
   https://www.irs.gov/instructions/iss4
2. IRS - Instructions for Form 5472
   https://www.irs.gov/instructions/i5472
3. IRS - Instructions for Form 1065
   https://www.irs.gov/instructions/i1065
4. IRS - Publication 509, Tax Calendars
   https://www.irs.gov/publications/p509
5. FinCEN - Beneficial Ownership Information
   https://www.fincen.gov/boi
6. Delaware Division of Corporations - LLC/LP/GP tax information
   https://corp.delaware.gov/frtax/
7. Wyoming Secretary of State - Business FAQs
   https://sos.wyo.gov/FAQS.aspx?root=BUS

Important

This resource is general information, not legal, tax, accounting, banking or investment advice. Rules and provider requirements can change. Confirm current requirements with the relevant government agency and a qualified professional before filing or making tax decisions.