

INDIVIDUALS:

| | |
|--|--------------------|
| Federal income tax return | April 15, 2013 |
| Oregon income tax return | April 15, 2013 |
| Arts Education & Access Income Tax | April 15, 2013 |
| 2012 4 th quarter estimate – Federal and Oregon | January 15, 2013 |
| 2013 1 st quarter estimate – Federal and Oregon | April 15, 2013 |
| 2013 2 nd quarter estimate – Federal and Oregon | June 17, 2013 |
| 2013 3 rd quarter estimate – Federal and Oregon | September 16, 2013 |
| 2013 4 th quarter estimate – Federal and Oregon | January 15, 2014 |

LOCAL BUSINESS TAX RETURNS – Dec 31st year end:

| | |
|---|----------------|
| Portland City/Multnomah County combined return | April 15, 2013 |
| Portland City/Multnomah County combined returns –corporations | April 15, 2013 |
| Tri Met Self Employment Tax return | April 15, 2013 |
| Personal Property tax returns – county | March 1, 2013 |

CORPORATIONS – Dec 31st year end:

| | |
|--|--------------------|
| Federal corporate income tax return | March 15, 2013 |
| Oregon corporate income tax return | April 15, 2013 |
| 2012 4 th quarter estimate – Federal and Oregon | December 17, 2012 |
| 2013 1 st quarter estimate – Federal and Oregon | April 15, 2013 |
| 2013 2 nd quarter estimate – Federal and Oregon | June 17, 2013 |
| 2013 3 rd quarter estimate – Federal and Oregon | September 16, 2013 |
| 2013 4 th quarter estimate – Federal and Oregon | December 16, 2013 |

PARTNERSHIPS & LLCs:

| | |
|--|----------------|
| Partnership returns of income – Federal and Oregon | April 15, 2013 |
|--|----------------|

ESTATES & TRUSTS – Dec 31st year end:

| | |
|--|--------------------|
| Fiduciary income tax returns - Federal and Oregon | April 15, 2013 |
| 2012 4 th quarter estimate – Federal and Oregon | January 15, 2013 |
| 2013 1 st quarter estimate – Federal and Oregon | April 15, 2013 |
| 2013 2 nd quarter estimate – Federal and Oregon | June 17, 2013 |
| 2013 3 rd quarter estimate – Federal and Oregon | September 16, 2013 |

2013 4th quarter estimate – Federal and Oregon

January 15, 2014