

Wineyard Cellars LLC

trading as Wineyard

Compliance Calendar

From Oct 6, 2026 · the next fifteen months

Fiscal year ends Dec · figures in USD · 42 dated items · 8 ongoing

Dates from IRS Publication 509, the state and the SEC

Sample built from a demo company. Not a filing. Review every figure with your accountant.

BUSINESS MODEL	INDUSTRY	FOUNDED	WEBSITE
Retail / E-commerce	Estate winery and wine club	2019	https://wineyard.example
UNITS OUTSTANDING	ACCOUNTING METHOD	TAX ID (EIN)	PRINCIPAL ADDRESS
1,000,000	Accrual	–	4410 Westside Road, Healdsburg, CA 95448
PREPARED	PREPARED WITH		
Oct 6, 2026	Replafin		

SUMMARY

Next: Refresh the 409A valuation

OVERDUE	DUE IN 30 DAYS	UPCOMING	DONE
8	2	32	0

Refresh the 409A valuation is overdue: it was due Jun 15, 2026. An independent 409A valuation is a safe harbor for 12 months, or until a material event such as a new round or a big change in the business. Refresh it before granting options priced on the old one.

JUNE 2026

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Jun 15, 2026	Refresh the 409A valuation	IRS · section 409A	12 months after the last financing	Equity & options	Overdue
Jun 15, 2026	Owners' estimated tax on pass-through profit	IRS · Form 1040-ES	2026 · instalment 2	Federal tax	Overdue
Jun 15, 2026	California pass-through entity tax election	California Department of Revenue	FY2026	State & local	Overdue

JULY 2026

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Jul 31, 2026	Form 941: quarterly employment tax return	IRS · Form 941	Q2 2026	Payroll & contractors	Overdue
Jul 31, 2026	Form 5500: annual return of the retirement plan	IRS and Department of Labor (EFAST2) · Form 5500 / 5500-SF / 5500-EZ	2025 plan year	Payroll & contractors	Overdue

AUGUST 2026

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Aug 14, 2026	Quarterly unaudited statements to investors	Investors' rights agreement (information rights)	Quarter ended 2026-06-30	Investor reporting	Overdue

SEPTEMBER 2026

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Sep 15, 2026	Extended Form 1065 deadline (only if Form 7004 was filed)	IRS · Form 7004	FY2025	Federal tax	Overdue
Sep 15, 2026	Owners' estimated tax on pass-through profit	IRS · Form 1040-ES	2026 · instalment 3	Federal tax	Overdue

OCTOBER 2026

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Oct 30, 2026	Monthly investor update	Investors' rights agreement / good practice	Sep 2026	Investor reporting	Due soon

NOVEMBER 2026

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Nov 2, 2026	Form 941: quarterly employment tax return	IRS · Form 941	Q3 2026	Payroll & contractors	Due soon
Nov 14, 2026	Quarterly unaudited statements to investors	Investors' rights agreement (information rights)	Quarter ended 2026-09-30	Investor reporting	Upcoming
Nov 16, 2026	Form D for the Expansion round	SEC · Form D (Regulation D)	Expansion round	Securities	Upcoming
Nov 16, 2026	State notice filings for the Expansion round	State securities regulators · Form D copy + fee (NASAA EFD)	Expansion round	Securities	Upcoming
Nov 30, 2026	Monthly investor update	Investors' rights agreement / good practice	Oct 2026	Investor reporting	Upcoming

DECEMBER 2026

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Dec 2, 2026	Annual budget and operating plan to the board	Investors' rights agreement (information rights)	FY2027	Investor reporting	Upcoming
Dec 30, 2026	Monthly investor update	Investors' rights agreement / good practice	Nov 2026	Investor reporting	Upcoming

JANUARY 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Jan 15, 2027	Owners' estimated tax on pass-through profit	IRS · Form 1040-ES	2026 · instalment 4	Federal tax	Upcoming
Jan 30, 2027	Monthly investor update	Investors' rights agreement / good practice	Dec 2026	Investor reporting	Upcoming

FEBRUARY 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Feb 1, 2027	Form 940: annual federal unemployment (FUTA) return	IRS · Form 940	2026	Payroll & contractors	Upcoming
Feb 1, 2027	Form 941: quarterly employment tax return	IRS · Form 941	Q4 2026	Payroll & contractors	Upcoming
Feb 1, 2027	Forms 1099-NEC to contractors and the IRS	IRS · Form 1099-NEC	2026 payments	Payroll & contractors	Upcoming
Feb 1, 2027	Forms W-2 to employees and W-3 to the SSA	IRS / SSA · Form W-2 / W-3	2026 wages	Payroll & contractors	Upcoming

MARCH 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Mar 15, 2027	California income / franchise tax return	California Department of Revenue	FY2026	State & local	Upcoming
Mar 15, 2027	Form 1065: federal income tax return	IRS · Form 1065	FY2026	Federal tax	Upcoming

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Mar 15, 2027	Schedule K-1 (Form 1065) to each partner	IRS · Schedule K-1 (Form 1065)	FY2026	Federal tax	Upcoming
Mar 31, 2027	California Statement of Information	California Secretary of State	2027	State & local	Upcoming

APRIL 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Apr 1, 2027	California business personal property return	County assessor / California Department of Revenue	2027	State & local	Upcoming
Apr 15, 2027	California \$800 minimum franchise tax	California Franchise Tax Board · Form 3522	FY2027	State & local	Upcoming
Apr 15, 2027	Owners' estimated tax on pass-through profit	IRS · Form 1040-ES	2027 · instalment 1	Federal tax	Upcoming
Apr 30, 2027	Annual financial statements to investors	Investors' rights agreement (information rights)	FY2026	Investor reporting	Upcoming
Apr 30, 2027	Form 941: quarterly employment tax return	IRS · Form 941	Q1 2027	Payroll & contractors	Upcoming

MAY 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
May 15, 2027	Quarterly unaudited statements to investors	Investors' rights agreement (information rights)	Quarter ended 2027-03-31	Investor reporting	Upcoming

JUNE 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Jun 15, 2027	Owners' estimated tax on pass-through profit	IRS · Form 1040-ES	2027 · instalment 2	Federal tax	Upcoming
Jun 15, 2027	California pass-through entity tax election	California Department of Revenue	FY2027	State & local	Upcoming

AUGUST 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Aug 2, 2027	Form 941: quarterly employment tax return	IRS · Form 941	Q2 2027	Payroll & contractors	Upcoming
Aug 2, 2027	Form 5500: annual return of the retirement plan	IRS and Department of Labor (EFAST2) · Form 5500 / 5500-SF / 5500-EZ	2026 plan year	Payroll & contractors	Upcoming
Aug 14, 2027	Quarterly unaudited statements to investors	Investors' rights agreement (information rights)	Quarter ended 2027-06-30	Investor reporting	Upcoming

SEPTEMBER 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Sep 15, 2027	Extended Form 1065 deadline (only if Form 7004 was filed)	IRS · Form 7004	FY2026	Federal tax	Upcoming
Sep 15, 2027	Owners' estimated tax on pass-through profit	IRS · Form 1040-ES	2027 · instalment 3	Federal tax	Upcoming

NOVEMBER 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Nov 1, 2027	Form 941: quarterly employment tax return	IRS · Form 941	Q3 2027	Payroll & contractors	Upcoming
Nov 14, 2027	Quarterly unaudited statements to investors	Investors' rights agreement (information rights)	Quarter ended 2027-09-30	Investor reporting	Upcoming

DECEMBER 2027

DUE	ITEM	AUTHORITY · FORM	PERIOD	CATEGORY	STATUS
Dec 2, 2027	Annual budget and operating plan to the board	Investors' rights agreement (information rights)	FY2028	Investor reporting	Upcoming

ONGOING

Event-driven and continuing obligations

- **FBAR for accounts held outside the US · Required · FinCEN**

If the company's foreign bank, brokerage or payment accounts together topped \$10,000 at any moment in the year (the peak balance, not the year-end one), file an FBAR. It goes to FinCEN's BSA e-filing system, not with the tax return, and is due April 15 with an automatic extension to October 15. Anyone with signature authority over those accounts may have to file personally too. Penalties start in the thousands for an honest oversight and rise sharply where the failure looks deliberate.

- **Payroll tax deposits on the IRS schedule · Required · IRS**

Deposit withheld income tax and FICA monthly (by the 15th of the following month) or semi-weekly, depending on the look-back period; \$100k withheld in a day must be deposited the next business day. Deposit penalties start at 2% and reach 15%, and late deposits are the most common payroll mistake for a first hire.

- **Section 83(b) elections within 30 days of each restricted stock grant · Required · IRS**

Every founder or early employee who receives stock subject to vesting files the election with the IRS within 30 days of the grant (postmarked, certified mail, or online via Form 15620) and keeps the proof. There is no extension. Without it, each vesting tranche is taxed as ordinary income at the then-current value: the single most expensive missed deadline in a startup.

- **City or county business licence · Expected · City or county clerk**

Most cities and many counties require a business licence or business tax certificate renewed every year, often in the anniversary month of formation or by a fixed date; some, such as San Francisco and Los Angeles, levy a gross-receipts tax with it, and Washington's cities license through the state's Business Licensing Service. Check the city where the business operates and each city with staff or a location. Operating without one brings fines and back fees, and lenders and landlords ask for the certificate.

- **Directors' and officers' insurance before the round closes · Expected · Investors' closing conditions**

Most institutional investors require D&O cover in place at closing, and a new director will ask for it before taking the seat. Typical cover is about \$1M at seed and \$2–3M at Series A. Premiums run roughly \$3,300 at under \$1M raised to about \$10,500 at \$10–20M. Brokers who specialise in startups quote in a few days, but underwriting wants the cap table, the board list and the financials. Without it the directors are personally exposed, and discovering the requirement in closing week means accepting whatever cover can be bound in time.

- **Rule 701: track equity grants against the annual limits · Expected · SEC**

Grants to employees, advisors and contractors are exempt from registration up to the greatest of \$1M, 15% of assets or 15% of the class in any 12 months. Above \$10M of sales in 12 months, employees must receive financial statements and risk factors before exercising. Crossing the threshold without the disclosures voids the exemption for those grants.

- **Sales tax: register and file where the company has nexus · Expected · State departments of revenue**

Register in California once you have a physical presence or cross its economic-nexus threshold (\$500,000 of sales in a year), and in any other state whose threshold you cross: \$100k of sales in most states, \$500k in California, Texas and New York; then file on the schedule each state assigns (monthly to annual). SaaS is taxable in a growing number of states. Uncollected sales tax comes out of the company's own pocket in an audit, and buyers price it into diligence.

- **No beneficial ownership (BOI) report needed · Worth knowing · FinCEN**

Companies formed in the United States are exempt from Corporate Transparency Act reporting: FinCEN's final rule of Aug 14, 2026 made the March 2025 exemption permanent. Only foreign-formed companies registered in a US state still file. Anyone still selling BOI filing services to a US-formed company is charging for nothing.

DETAIL

What each dated item involves

- **Refresh the 409A valuation · Required**

An independent 409A valuation is a safe harbor for 12 months, or until a material event such as a new round or a big change in the business. Refresh it before granting options priced on the old one. Options granted below fair market value are taxed to the employee as they vest, with a 20% penalty, and the company has to report it.

- **Owners' estimated tax on pass-through profit · Expected**

Each owner pays estimated tax on their share of the profit. Consider a distribution to cover it: the entity itself owes nothing federally. The profit is taxed to the owners whether or not cash is distributed; skipping estimates brings an underpayment penalty on their personal returns.

- **California pass-through entity tax election · Worth knowing**

California lets the entity pay state income tax itself so the owners deduct it on their federal returns, which gets round the individual deduction cap. Elect by paying the first instalment, the greater of \$1,000 or half of last year's elective tax, by June 15 of the tax year; the election itself is made on the return. A US starting point: run the numbers with the preparer, because the election can cost non-resident or low-bracket owners. The election is made every year and the benefit is lost for the year once the deadline passes.

- **Form 941: quarterly employment tax return · Required**

Report wages, withheld income tax and both halves of Social Security and Medicare for the quarter. File the state's unemployment (SUI) and withholding returns for the same quarter. A payroll provider normally does both. Withheld tax is trust-fund money: the IRS can pursue officers personally (the 100% trust-fund recovery penalty) when it is not paid over.

- **Form 5500: annual return of the retirement plan · Confirm**

If the company sponsors a 401(k) or another retirement plan, file the plan's annual return on EFAST2 by the last day of the seventh month after the plan year ends (July 31 for a calendar-year plan); Form 5558 adds two and a half months. A plan with fewer than 100 participants files the 5500-SF, and a plan covering only the owners files the 5500-EZ once its assets pass \$250,000. Nothing on the platform records whether a plan exists, so confirm with the plan provider, who usually prepares it. A late or missing return draws IRS penalties of up to \$250 a day and larger Department of Labor penalties; the Delinquent Filer program caps them when the company files before it is asked.

- **Quarterly unaudited statements to investors · Required**

Deliver the quarter's unaudited income statement, balance sheet and cash flow, with a comparison to the budget, within 45 days of quarter end. The 45-day window is the customary term for major investors; the quarterly report on this page is built for it.

- **Extended Form 1065 deadline (only if Form 7004 was filed) · Expected**

An extension filed by 2026-03-16 moves the FY2025 filing deadline here. It extends the time to file, not the time to pay: estimate and pay by the original date. Interest and the late-payment penalty run from the original due date whatever the extension says.

- **Monthly investor update · Expected**

Cash, runway, revenue, the two or three metrics that matter, what shipped, what is stuck, and specific asks. Within 30 days of month end; many agreements make monthly statements a right for major investors. Investors who hear from you monthly are the ones who bridge you; the update on this page drafts the numbers.

- **Form D for the Expansion round · Required**

File Form D on EDGAR within 15 days of the first sale: the day the first investor's SAFE, note or stock purchase agreement is signed, not the wire. Rule 506(b) is the usual exemption; 506(c) if the round was advertised. The exemption from registering the securities depends on the filing; late Form Ds are visible to every future investor's counsel.

- **State notice filings for the Expansion round · Required**

File the state notice (a copy of Form D plus a fee) in every state where an investor lives. Most allow 15 days after the first sale; New York and a few others require a filing before the first sale. Each state can fine the issuer and give investors rescission rights when its notice is missed.

- **Annual budget and operating plan to the board · Expected**

Send next year's budget (monthly P&L, cash and headcount) at least 30 days before FY2027 starts, and have the board approve

it. This workspace's plan for those months is the starting point. Most agreements require board approval of the budget, and the variance report is measured against it all year.

- **Form 940: annual federal unemployment (FUTA) return · Required**
Report and pay federal unemployment tax on 2026 wages (0.6% of the first \$7,000 per employee once the state credit applies). Small amounts, but a missed return blocks the state credit and draws penalties.
- **Forms 1099-NEC to contractors and the IRS · Required**
Send a 1099-NEC to each unincorporated contractor paid \$2,000 or more in 2026 (the threshold rose from \$600 for payments made after Dec 31, 2025 and is now indexed), and file the copies with the IRS. Collect a W-9 from every contractor before the first payment. Per-form penalties apply, and paying a contractor with no W-9 on file means backup withholding of 24%.
- **Forms W-2 to employees and W-3 to the SSA · Required**
Give every employee their 2026 wage statement and file the copies with the Social Security Administration (electronically for 10 or more forms). Per-form penalties grow the later the forms go out, and employees cannot file until they have them.
- **California income / franchise tax return · Required**
File the state return for FY2026, normally on the federal schedule. Pass-through entities may owe a state entity-level tax or withholding for non-resident owners even when the federal return shows nothing due. State penalties mirror the federal ones and compound the loss of good standing.
- **Form 1065: federal income tax return · Required**
File Form 1065 for FY2026. The tax worksheet on this page lays the books out line by line for your preparer. Pass-through returns are penalised per owner per month when late, even with no tax due, and the owners cannot file until their K-1s exist.
- **Schedule K-1 (Form 1065) to each partner · Required**
Give every owner their share of FY2026's income, deductions and credits so they can file. The tax worksheet includes a pro-rata allocation as a starting point. Owners cannot file their own returns without it; a late or missing K-1 draws a per-schedule penalty.
- **California Statement of Information · Required**
File the Statement of Information listing officers, directors and the agent for service. Statement of Information: \$25 (corporations, yearly) or \$20 (LLCs, every two years); \$250 penalty when late. Falling out of good standing can void contracts and blocks financings and bank accounts until cured.
- **California business personal property return · Required**
List the furniture, fixtures, equipment and, in some states, the stock the business held on January 1 with the county assessor; the assessor bills the tax later in the year. Shops and food businesses almost always owe it, and exemptions for small values vary by state and county. A late or missing return brings a penalty (10% in many states) and an assessor's own estimate of the value.
- **California \$800 minimum franchise tax · Required**
Pay the \$800 minimum franchise tax for FY2027 by the 15th day of the fourth month of the tax year (LLCs pay it with Form 3522, and an additional fee once gross receipts pass \$250k). Owed whether or not the company made money; the FTB adds penalties and can suspend the entity.
- **Annual financial statements to investors · Required**
Deliver FY2026's balance sheet, income statement, cash flow statement and statement of stockholders' equity within 120 days of year end: audited if the agreement requires it (typically from Series A). The customary NVCA term; missing it is a covenant breach the lead investor can act on.

Dates follow the federal rules in force for 2026 (IRS return and information-return deadlines, the SEC's 15-day Form D window, Delaware's March 1 and June 1 franchise deadlines, the One Big Beautiful Bill Act's changes) and the customary information rights in an NVCA-style investors' rights agreement. Weekends roll to the next business day; federal holidays do not. Reminders, not legal or tax advice: confirm every date with the preparer and counsel.