

**SIGNIFICANT DATES IN 2022 AND EARLY 2023**  
**FOR LOUISIANA BROADCASTERS**  
**(A 16-Month Calendar)**

▼  
**January 2022**

Sat	1	U.S. and LA Holiday: <b>New Year's Day</b>
Mon	10	<b>Upload Quarterly Issues/Programs List</b> for October 1–December 31, 2021 in the <b>online public inspection file ("Public File")</b> of all <u>radio and television</u> (full-power and Class A) stations by today. <b>Class A television stations</b> must maintain <b>Public File</b> documentation which adequately evidences their continuing compliance with the FCC's Class A television <b>eligibility requirements</b> . Preparing and uploading quarterly documentation into the station's Public File at this time is recommended, showing that it has broadcast programming at least 18 hours a day, aired an average of 3 hours per week of locally-produced programming during the October 1-December 31, 2021 quarter, and complied in all other respects with the FCC's rules applicable to full-power TV stations. <b>File and upload Quarterly Fundraising Reports</b> for the period October 1, 2021 to December 31, 2021 by all <u>noncommercial educational TV and radio stations</u> that changed or suspended their regular on-air content for fundraising to benefit a non-profit organization.
Fri	14	<b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending November 30, 2021 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters</u> .
Mon	17	U.S. & LA Holiday: <b>Martin Luther King, Jr. Day</b>
Tue	18	<b>Fourth Quarter</b> payments on <b>2021 Estimated Individual Income Taxes</b> are <b>due</b> unless Return in Lieu of Final Declaration is filed by January 31, 2021.* <b>Fourth Quarter Louisiana Declaration of 2021 Estimated Income Tax</b> and payment for individuals are <b>due</b> by today.*
Fri	28	<b>Entry deadline for LAB Scholarships</b>
Sun	30	<b>Complete and file</b> by today <b>Annual Children's Television Programming Report</b> for commercial full power <u>TV and Class A</u> stations on FCC Form 2100, Schedule H (formerly FCC Form 398), demonstrating their responsiveness to "the educational and informational needs of children" during the calendar year 2021. (Note: this submission may be made on January 31, since the filing deadline falls on a weekend.) <b>Prepare and upload Annual Certification of Children's Commercial Time Limitations</b> into the Public File of <u>commercial television</u> stations (full power and Class A) by today <b>certifying compliance</b> with the limits on commercials, and the restrictions on display of website addresses, during programming for children ages 12 and under aired from January 1, 2021–December 31, 2021 <b>and records</b> sufficient to substantiate those certifications.
Mon	31	<b>Copyright Annual Minimum Royalty Fee</b> payment per channel or per station and accompanying <b>Minimum Fee Statement of Account Form</b> are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters</u> . Certain webcasters and simulcasters may also elect by today their royalty rates and reporting requirements for 2022.

\* All listed corporate tax filing dates assume a calendar fiscal year of the corporation; the tax filing dates of those with non-calendar fiscal years will differ.

\*\* This calendar has been prepared based upon various sources and is provided for general informational purposes only. It is believed to be accurate as of the date of its publication; however, special considerations may apply and congressional, regulatory and other changes may occur after its publication. Only the more significant filing dates are included and others may apply to a particular licensee or station. Therefore, communications counsel and tax advisors, as appropriate, should be consulted in each instance before reliance is placed upon any information contained in it. For further information, contact LAB General Counsel Charles Spencer by telephone at 225-376-0235 or by email to [Charles.Spencer@Phelps.com](mailto:Charles.Spencer@Phelps.com).

**Employer's Quarterly Federal Tax Return** (2021 Form 941) and **Employer's Annual Federal Unemployment (FUTA) Tax Return** (2021 Form 940) are **due** by today.\*  
**2021 Federal Unemployment Tax Deposits** are **due** by today.\*  
**Provide 1099-MISC Form** to 2021 winners of \$600 or more (in aggregate) and independent contractors who in 2021 performed services of \$600 or more, **1099 Form** to other payees and **W-2 Form** to employees by today.\*  
**File IRS Form W-3** with the Internal Revenue Service (with Copy A of all 2021 W-2s) by today.\*

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**February 2022**

Tue	1	<b>Upload Annual EEO Public File Report</b> (no FCC form is specified) for the period of February 1, 2021 to the present in each station's Public File <b>and post it</b> on the station's website by today by all Louisiana <u>radio and television</u> station employment units with 5 or more full-time employees. <b>Employers</b> of 11 or more employees must <b>post</b> in the workplace by today (and keep posted through April 30) OSHA Form 300A, " <b>Summary of Work-Related Injuries and Illnesses.</b> "
Th	3	<b>Entry deadline for Prestige Awards</b>
Wed	9	<b>Lowest Unit Rate period begins</b> for Louisiana Municipal Primary election to be held on March 26, 2022.
Th	10	<b>Entry deadline for Edward R. Murrow Awards</b>
Sat	12	<b>LAB Student Workshop &amp; Job Fair</b>
Mon	14	<b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending December 31, 2021 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters.</u>
Mon	21	U.S. Holiday: <b>Presidents' Day</b>
Fri	25	<b>Deadline to submit Station History</b> to LAB staff for inclusion in <b>LAB's 75<sup>th</sup> Anniversary Booklet</b>
Mon	28	<b>File IRS Form 1096</b> transmitting <b>IRS Form 1099-MISC</b> to the Internal Revenue Service <b>by today</b> if making a paper filing or by March 31, 2022 if filing electronically.* <b>NAB State Leadership Conference</b> and Hill visits

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**March 2022**

Tue	1	LA Holiday: <b>Mardi Gras Day</b> <b>Lowest Unit Rate period begins</b> for Louisiana Municipal General election to be held on April 30, 2022.
Fri	11	<b>Deadline to register</b> to attend <b>LAB's 2022 Prestige Awards Ceremony</b>
Sun	13	<b>Daylight Savings Time begins</b> at 2 a.m. local time (set clocks ahead 1 hour). <b>Daytime-only radio stations</b> and <b>stations with pre-sunrise</b> and/or <b>post-sunset authorizations check</b> sign-on/sign-off times (and any pre-sunrise and/or post-sunset times) against each station's authorizations by today to ensure legal operations. FCC licenses list only Standard Time.
Mon	14	<b>Regular Session</b> of the <b>2022 Louisiana Legislature convenes</b> at noon today and must adjourn no later than 6:00 p.m. on Monday, June 6, 2022.
Tue	15	U.S. and Louisiana <b>2021 S-Corporation Income Tax Returns</b> are <b>due</b> by today.* ( <u>Note</u> that U.S. 2021 Corporate Federal Tax Returns are due by April 18.*)

\* All listed corporate tax filing dates assume a calendar fiscal year of the corporation; the tax filing dates of those with non-calendar fiscal years will differ.

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- Th 17 **Prestige Awards Ceremony** to be held at 12:00 noon at the Renaissance Hotel in Baton Rouge, LA.  
**Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending January 31, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Tue 22 **TV Spectrum Repack Reimbursement** – repacked full power and Class A television stations assigned to phases 6 through 10 must submit all remaining invoices and documentation via LMS using the Reimbursement Form 399.
- Sat 26 Scheduled voting date for **Louisiana Municipal Primary** election.
- Th 31 **Electronic filing of IRS Form W-3** transmitting Copy A of all 2021 W-2s is **due** by today if paper filing was not previously made by February 28, 2022.\*

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**April 2022**

- Sun 10 **Upload Quarterly Issues/Programs List** for January 1–March 31, 2022 in the **Public File** of all radio and television stations (full-power and Class A) by today.  
**Class A television stations** must **maintain Public File documentation** which adequately evidences their continuing compliance with the FCC’s Class A television **eligibility requirements**. Preparing and uploading quarterly documentation into the station’s Public File at this time is recommended, showing that it has broadcast programming at least 18 hours a day, aired an average of 3 hours per week of locally-produced programming during the January 1-March 31, 2022 quarter, and complied in all other respects with the FCC’s rules applicable to full-power TV stations.  
**File and upload Quarterly Fundraising Reports** for the period January 1, 2022 to March 31, 2022 by all noncommercial educational TV and radio stations that changed or suspended their regular on-air content for fundraising to benefit a non-profit organization.
- Tue 12 **Tentative opening date to file EEO-1 Report** (Form 100) with EEOC by all broadcasters with 100 or more employees.
- Th 14 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending February 28, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Fri 15 LA Holiday: **Good Friday**
- Mon 18 **U.S. 2021 Individual Income Tax Returns** are **due** by today.\*  
**2021 Corporate Federal Income Tax Returns** are **due** by today.\*  
**First Quarter** payments on **2022 Estimated** Individual and Corporate **U.S. Income Taxes** are **due** by today.\*  
**First Quarter Louisiana** Declaration of **2022 Estimated Income Tax** and payment for individuals and corporations are **due** by today.\*
- Sat-W 23-27 **NAB Show** to be held at the Las Vegas Convention Center in Las Vegas, NV.
- Sat 30 Scheduled voting date for **Louisiana Municipal General** election  
**Employer’s Quarterly Federal Tax Return** (Form 941) is **due** by today.\*  
**Federal Unemployment Tax Deposits** are **due** by today.\*

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**May 2022**

- Sun 15 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending March 31, 2021 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Mon 16 **Louisiana 2021 Individual Income Tax Returns** are **due** by today.\*
- Tue 17 Tentative deadline to **File EEO-1 Report (Form 100)** with EEOC for all broadcasters with 100 or more employees.
- Mon 30 U.S. & LA Holiday: **Memorial Day**

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**June 2022**

- Wed 1 **LAB Board of Directors meeting** to be held at the Monteleone Hotel in New Orleans, LA.
- W-Th 1-2 **LAB Annual Convention and Membership Meeting** to be held at the Hotel Monteleone in New Orleans, LA.
- Mon 6 **Regular Session** of the **2022 Louisiana Legislature** must adjourn no later than 6:00 p.m. today.
- Tue 14 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending April 30, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Wed 15 **Second Quarter** payments on **Estimated Individual and Corporate 2022 U.S. Income Taxes** are **due** by today.\*  
**Second Quarter Louisiana Declaration of 2022 Estimated Income Tax** and payment for individuals and corporations are **due** by today.\*

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**July 2022**

- F-Sun 1-31 **File television station copyright royalty claims** during these dates with the Copyright Office in Washington, D.C., to share in the royalty distributions for cable or satellite carriage as a distant signal in 2021 to home viewers of each program for which the TV station owns the copyright.
- Mon 4 U.S. & LA Holiday: **Independence Day**
- Sun 10 **Upload Quarterly Issues/Programs Lists** for April–June 30, 2022 in the **Public File** of all radio and television stations (full-power and Class A) by today.  
**Class A television stations** must **maintain Public File documentation** which adequately evidences their continuing compliance with the FCC's Class A television **eligibility requirements**. Preparing and uploading quarterly documentation into the station's Public File at this time is recommended, showing that the station has broadcast programming at least 18 hours a day, aired an average of 3 hours per week of locally-produced programming during the April 1-June 30, 2022 quarter, and complied in all other respects with the FCC's rules applicable to full-power TV stations.  
**File and upload Quarterly Fundraising Reports** for the period April 1, 2022 to June 30, 2022 by all noncommercial educational TV and radio stations that changed or suspended their regular on-air content for fundraising to benefit a non-profit organization.

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- Fri 15 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending May 31, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Sun 31 **Copyright royalty claims** of eligible television stations for the year 2021 must be filed by today either electronically or on paper with the Copyright Office in Washington, D.C. **Employer's Quarterly Federal Tax Return** (Form 941) are **due** by today.\* **Federal Unemployment Tax Deposits** are **due** by today.\*

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**August 2022**

Watch for the release in late August or early September of an **FCC Public Notice** and an **FCC website posting** of the **payment window dates** for FY 2022 FCC Regulatory Fee payments to be due in early September by commercial radio (AM, FM, FM translators & FM boosters) and television (full-power & Class A TV, TV translators, TV boosters & LPTV) stations.

- Sun 14 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending June 30, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.

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**September 2022**

**Pay FY 2022 FCC Regulatory Fees**, using the FCC's Fee Filer Online System, by the announced due date in early September for commercial radio (AM, FM, FM translators & FM boosters) and television (full-power & Class A TV, TV translators, TV boosters & LPTV) stations. The payment covers the period of October 1, 2021–September 30, 2022. Late payment will incur a 25% penalty.

- Mon 5 U.S. and LA Holiday: **Labor Day**  
**TV Spectrum Repack Reimbursement** – repacked FM stations and LPTV/translator stations seeking reimbursement must submit all remaining invoices and documentation via LMS using the Reimbursement Form 399.
- Wed 14 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending July 31, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Th 15 **Third Quarter** payments on **2022 Estimated** Individual and Corporate **U.S. Income Taxes** are **due** by today.\*  
**Third Quarter Louisiana Declaration of 2022 Estimated Income Tax** and payment for individuals and corporations are **due** by today.\*
- Sat 24 **Lowest Unit Rate Period** begins for **Louisiana State Open Primary** election to be held on November 8, 2022. †

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**October 2022**

- Mon 10 U.S. Holiday: **Columbus Day**  
**Upload Quarterly Issues/Programs List** for July 1–September 30, 2021 in the **Public File** of all radio and television stations (full-power and Class A) by today.

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† A 60-day Lowest Unit Rate period is required for the State Open Primary election, since a single candidate in a race included in it may receive over 50% of the votes cast, whereupon the candidate would be declared elected to the office being sought.

**Class A television stations** must maintain **Public File documentation** which adequately evidences their continuing compliance with the FCC's Class A television **eligibility requirements**. Preparing and uploading quarterly documentation into the station's Public File at this time is recommended, showing that the station has broadcast programming at least 18 hours a day, aired an average of 3 hours per week of locally-produced programming during the July 1-September 30, 2022 quarter, and complied in all other respects with the FCC's rules applicable to full-power TV stations.

**File and upload Quarterly Fundraising Reports** for the period July 1, 2022 to September 30, 2022 by all noncommercial educational TV and radio stations that changed or suspended their regular on-air content for fundraising to benefit a non-profit organization.

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| Tue | 11 | <b>Lowest Unit Rate Period</b> begins for <b>Louisiana State Open and Congressional General</b> elections to be held on December 10, 2022.  |
| Sat | 15 | <b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending August 31, 2022 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters</u> . |
| Sat | 29 | <b>Employer's Quarterly Federal Tax Return</b> (Form 941) <b>due</b> by today.*<br><b>Federal Unemployment Tax Deposits due</b> by today.*  |

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**November 2022**

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| Sun | 6  | <b>Daylight Savings Time ends</b> at 2 a.m. local time (set clocks back 1 hour).<br><b>Daytime-only radio stations</b> and <b>stations with pre-sunrise and/or post-sunset authorizations check</b> sign-on/sign-off times (and any pre-sunrise and/or post-sunset times) against the station's authorizations by today to ensure legal operations. FCC licenses list only Standard Time. |
| Tue | 8  | Scheduled voting date for <b>Louisiana Open Primary and Congressional Primary</b> elections.  |
| Fri | 11 | U.S. and LA Holiday: <b>Veterans Day</b>  |
| Mon | 14 | <b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending September 30, 2022 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters</u> .  |
| Th  | 24 | U.S. and LA Holiday: <b>Thanksgiving Day</b>  |
| Fri | 25 | LA Holiday: <b>Acadian Day</b> ( <i>optional</i> )  |

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**December 2022**

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| Th  | 1  | <b>File Annual DTV Ancillary/Supplemental Services Report (FCC Form 2100, Schedule G)</b> with <b>FCC</b> by today, <u>but only</u> by commercial digital <u>television</u> stations (full power, digital Class A and digital LPTV) which have provided feeable ancillary or supplementary services during the past 12-month period ending on September 30, 2022, <b>and pay</b> to the FCC 5% of all gross revenues derived from such services. <b>Verify</b> that a complete copy of the form as filed is properly <b>imported into</b> the station's <b>Public File</b> . |
| Sat | 10 | Scheduled voting date for <b>Louisiana Open General and Congressional General</b> elections.   |

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Th 15 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending October 31, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.  
**Fourth Quarter Louisiana Declaration of 2022 Estimated Income Tax** and payment for corporations are **due** by today.\*

Sun 25 **Christmas Day**  
 Mon 26 U.S. and LA Holiday: **Christmas Day** (observed)

**January 2023**

Sun 1 **New Year's Day**  
 Mon 2 U.S. and LA Holiday: **New Year's Day** (observed)  
 Tue 10 **Upload Quarterly Issues/Programs List** for October 1–December 31, 2022 in the **Public File** of all radio and television stations (full-power and Class A) by today.  
**Class A television stations** must **maintain Public File documentation** which adequately evidences their continuing compliance with the FCC's Class A television **eligibility requirements**. Preparing and uploading quarterly documentation into the station's Public File at this time is recommended, showing that they have broadcast programming at least 18 hours a day, aired an average of 3 hours per week of locally-produced programming during the October 1-December 31, 2022 quarter, and complied in all other respects with the FCC's rules applicable to full-power TV stations.

**File and upload Quarterly Fundraising Reports** for the period October 1, 2022 to December 31, 2022 by all noncommercial educational TV and radio stations that changed or suspended their regular on-air content for fundraising to benefit a non-profit organization.

Sat 14 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending November 30, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.

Mon 16 U.S. & LA Holiday: **Martin Luther King, Jr. Day**  
 Tue 17 **Fourth Quarter** payment on **2022 Estimated Corporate and Individual U. S. Income Tax** is **due**.  
**Fourth Quarter Louisiana Declaration of 2022 Estimated Individual Income Tax** and payment are **due** by today.\*

Mon 30 **Prepare and upload Annual Certification of Children's Commercial Time Limitations** into the Public File of commercial television stations (full power and Class A) by today **certifying compliance** with the limits on commercials, and the restrictions on display of website addresses, during programming for children ages 12 and under aired from January 1–December 31, 2022 **and records** sufficient to substantiate those certifications.

**Complete and File Annual Children's Television Programming Report** (FCC Form 2100, Schedule H) electronically by television (commercial full power and Class A) stations by **today** demonstrating their responsiveness to "the educational and information needs of children" during the 2022 calendar year.

Tue 31 **Copyright Annual Minimum Royalty Fee** payment per channel or per station and accompanying **Minimum Fee Statement of Account Form** are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters. Certain webcasters and simulcasters may also elect by today their royalty rates and reporting requirements for 2023.

**Employers** of 11 or more employees must **post** in workplace by today (and keep posted

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through April 30) OSHA Form 300A, "**Summary of Work-Related Injuries and Illnesses.**"

**Employer's Quarterly Federal Tax Return (Form 941) and Employer's Annual Federal Unemployment (FUTA) Tax Return (Form 940) due** by today.\*

**2022 Federal Unemployment Tax Deposits due** by today.\*

**Provide 1099-MISC Form** to 2022 prize winners of \$600 or more (in aggregate) and independent contractors who in 2022 performed services of \$600 or more, **1099 Form** to other payees and **W-2 Form** to employees by today.

**File IRS Form W-3** with the Internal Revenue Service (with Copy A of all 2022 W-2s) by today.



### **February 2023**

- Wed 1 **Upload Annual EEO Public File Report** (no FCC form is specified) for the period of February 1, 2022 to the present in each station's Public File **and post it** on the station's website by today by all Louisiana radio and television station employment units with 5 or more full-time employees.  
**Employers** of 11 or more employees must **post** in workplace by today (and keep posted through April 30) OSHA Form 300A, "**Summary of Work-Related Injuries and Illnesses.**"
- Wed 8 **Lowest Unit Rate Period begins** for **Louisiana Municipal Primary** election to be held on March 25, 2023.
- Tue 14 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending December 31, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Mon 20 U.S. Holiday: **Presidents' Day**
- Tue 21 LA Holiday: **Mardi Gras Day**
- Tue 28 **File IRS Form 1096 Transmitting IRS Form 1099MISC** with the Internal Revenue Service by today if making a paper filing or by March 31, 2023 if filing electronically.\*  
**Lowest Unit Rate Period begins** for **Louisiana Municipal General** election to be held on April 29, 2023.



### **March 2023**

- Sun 12 **Daylight Savings Time begins** at 2 a.m. local time (set clocks ahead 1 hour).  
**Daytime-only radio stations** and **stations with pre-sunrise and/or post-sunset authorizations check** sign-on/sign-off times (and any pre-sunrise and/or post-sunset times) against each station's authorizations by today to ensure legal operations. FCC licenses list only Standard Time.
- Wed 15 U.S. **2022 Partnership and S-Corporation Income Tax Returns are due** by today.\*
- Fri 17 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending January 31, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Sat 25 Scheduled Voting Date for **Louisiana Municipal Primary Election**
- Wed 29 **Scheduled Voting Date for Louisiana Municipal General Election**
- Fri 31 **File EEO-1 Report with EEOC** online by today for stations with 100 or more employees.



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**Regular Session** of the **2023 Louisiana Legislature convenes** at noon today and must adjourn no later than Thursday, June 8, 2023.
- Fri 7 LA Holiday: **Good Friday**
- Fri 14 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending February 28, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Sat 15 **2022 Corporate Federal Income Tax Return due** by today.\*  
**U.S. 2022 Individual Income Tax Returns due** by today.\*  
**First Quarter** payments on **2023 Estimated** Individual and Corporate **U.S. Income Taxes** are **due** by today.\*  
**First Quarter Louisiana** Declaration of **2023 Estimated Income Tax** and payment for individuals and corporations are **due** by today.\*
- Sat 29 Scheduled Voting Date for **Louisiana Municipal General Election**

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\* All listed corporate tax filing dates assume a calendar fiscal year of the corporation; the tax filing dates of those with non-calendar fiscal years will differ.

\*\* This calendar has been prepared based upon various sources and is provided for general informational purposes only. It is believed to be accurate as of the date of its publication; however, special considerations may apply and congressional, regulatory and other changes may occur after its publication. Only the more significant filing dates are included and others may apply to a particular licensee or station. Therefore, communications counsel and tax advisors, as appropriate, should be consulted in each instance before reliance is placed upon any information contained in it. For further information, contact LAB General Counsel Charles Spencer by telephone at 225-376-0235 or by email to [Charles.Spencer@Phelps.com](mailto:Charles.Spencer@Phelps.com).