

**SIGNIFICANT DATES IN 2023 AND EARLY 2024**  
**FOR LOUISIANA BROADCASTERS**  
**(A 16-Month Calendar)**

▼  
**January 2023**

Sun	1	<b><u>Commercial television stations</u></b> affiliated with one of the top four broadcast networks and <u>assigned to</u> certain specified Nielsen Designation Market Areas including Shreveport, LA, must comply with <b>the FCC's audio</b> (formerly video) <b>description rules</b> beginning today.
Mon	2	U.S. and LA Holiday: <b>New Year's Day</b> (observed) First day on which <b>IRS will begin accepting and processing 2022 federal tax returns.</b>
Tue	3	<b>EAS participating stations</b> may <b>file Form One</b> in the EAS Test Reporting System <b>beginning today</b> , and must file it on or before February 28, 2023.
Tue	10	<b>Upload Quarterly Issues/Programs List</b> for October 1–December 31, 2022 <b>in the online public inspection file ("Public File")*</b> of all <u>radio and television</u> (full-power and Class A) stations by today. <b><u>Class A television stations</u></b> must <b>maintain Public File documentation</b> 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, 2022 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, 2022 to December 31, 2022 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.
Sat	14	<b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending November 30, 2022 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters</u> .
Mon	16	U.S. & LA Holiday: <b>Martin Luther King, Jr. Day</b>
Tues	17	<b>Fourth Quarter</b> payments on <b>2022 Estimated Individual Income Taxes</b> are <b>due</b> unless Return in Lieu of Final Declaration is filed by January 31, 2022.* <b>Fourth Quarter Louisiana Declaration of 2022 Estimated Income Tax</b> and payment for individuals are <b>due</b> by today.*
Fri	27	<b>Entry deadline for 2023 LAB Broadcast Scholarship applications</b> and <b>LAB Prestige Award entries</b>
Mon	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 2022. (Note: this submission may be made on January 31, since the filing deadline falls on a weekend.)

\* The FCC has announced that due to technical issues with the Public File filing system, the deadline for **all required Jan. 1-31 placements into the Public File will be considered timely if made by January 31, 2023.**

\*\* 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).

**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, 2022–December 31, 2022 **and records** sufficient to substantiate those certifications.

- 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.
- Employer's Quarterly Federal Tax Return** (2022 Form 941) and **Employer's Annual Federal Unemployment (FUTA) Tax Return** (2022 Form 940) are **due** by today.\*
- 2022 **Federal Unemployment (FUTA) Tax Deposits** are **due** by today.\*
- Provide 1099-MISC Form** to 2022 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.\*

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**February 2023**

- Wed 1 **Upload Annual EEO Public Inspection 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 the workplace by today (and keep posted through April 30) OSHA Form 300A, "**Summary of Work-Related Injuries and Illnesses.**"
- Fri 3 **Registration deadline for College2Career Day Member Exhibitors**
- Wed 8 **Lowest Unit Rate period begins** for Louisiana Municipal Primary Election to be held on March 25, 2023.
- Fri 10 **Entry deadline for Edward R. Murrow Awards**
- 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**
- Sat 25 **LAB College2Career Day** at University of Louisiana at Lafayette (formerly known as the Student Workshop)
- M-W 27-29 **NAB State Leadership Conference** to be held at the National Park and Hill visits in Washington D.C.
- Tue 28 **Lowest Unit Rate period begins** for Louisiana Municipal General Election to be held on April 29, 2023.
- File IRS Form 1096** transmitting **IRS Form 1099-MISC** to the Internal Revenue Service **by today** if making a paper filing or by March 31, 2023 if filing electronically (Form 1096 must only accompany paper filings).\*
- Deadline for EAS participants to file ETRS Form One in the EAS Reporting System**



\* 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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March 2023

Sat	11	<b>Early voting begins for LA Municipal General Election</b>
Sun	12	<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 <b>by today</b> to ensure legal operations. FCC licenses list only Standard Time.
Wed	15	U.S. and Louisiana <b>2022 S-Corporation Income Tax Returns</b> are <b>due</b> by today.* (Note that U.S. 2022 Corporate Federal Tax Returns are due by April 18.)*
Fri	17	<b>Deadline to register</b> to attend <b>LAB's 2023 Prestige Awards Ceremony</b> . <b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending January 31, 2023 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters</u> .
Sat	18	<b>Early voting ends for LA Municipal General Election.</b>
Wed	22	<b>TV Spectrum Repack Reimbursement</b> – 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.
Th	23	<b>LAB Board of Directors Meeting</b> to be held at 3:00 p.m. at the Marriott Hotel in Baton Rouge, LA.
Fri	24	<b>Prestige Awards Ceremony</b> to be held at the Marriott Hotel in Baton Rouge, LA.
Sat	25	<b>Scheduled voting date for Louisiana Municipal Primary Election</b>
Fri	31	<b>Electronic filing of IRS Form 1099-MISC</b> to the Internal Revenue Service <b>by today</b> if paper filing was not previously made by February 28, 2023 (the due date for giving the recipient these forms generally remains January 31, 2023).*

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April 2023

Mon	3	<b>Required minimum distributions are due by individuals who turned age 72 in 2022.</b>
Tue	4	<b>LAB Sports Media Day</b> at the New Orleans Pelicans Arena
Fri	7	LA Holiday: <b>Good Friday</b>
Mon	10	<b>Regular Session</b> of the <b>2023 Louisiana Legislature convenes</b> at noon today and must adjourn no later than 6:00 p.m. on Thursday, June 8, 2023. <b>Upload Quarterly Issues/Programs List</b> for January 1–March 31, 2023 in the <b>Public File</b> of all <u>radio and television</u> stations (full-power and Class A) by today. <b>Class A television stations must maintain Public File documentation</b> 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 January 1-March 31, 2023 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 January 1, 2023 to March 31, 2023 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.
Wed	12	<b>Tentative opening date to file EEO-1 Report</b> (Form 100) with EEOC by all broadcasters with 100 or more employees.

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- 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-W 15-19 **NAB Show** to be held at the Las Vegas Convention Center in Las Vegas, NV.
- Tue 18 **U.S. 2022 Individual Income Tax Returns** are **due** by today or filing of IRS Form 4868 to request an extension.\*  
**2022 Corporate Federal Income Tax Returns** are **due** by today or filing of IRS Form 4868 to request an extension.\*  
**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.\*
- Fri 28 **Deadline to book a room at a discounted rate for the LAB Annual Convention** on May 31-June 1, 2023.
- Sat 29 Scheduled voting date for **Louisiana Municipal General** election

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**May 2023**

- Mon 1 **Employer's Quarterly Federal Tax Return** (Form 941) is **due** by today.\*  
**Federal Unemployment (FUTA) Tax Deposits** are **due** by today.\*
- Mon 15 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending March 31, 2022 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.  
**Louisiana 2022 Individual Income Tax Returns** are **due** by today.\*
- Wed 17 Tentative deadline to **File EEO-1 Report (Form 100)** with EEOC for all broadcasters with 100 or more employees.
- Fri 19 **Registration deadline to attend LAB Annual Convention** at Hotel Monteleone in New Orleans, LA.
- Mon 29 U.S. & LA Holiday: **Memorial Day**
- Wed 31 **First day of LAB Annual Convention, 2023-2024 Board of Directors Meeting and Membership Meeting** to be held at the Hotel Monteleone in New Orleans, LA.

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**June 2023**

- Thur 1 **Second (and last) day of LAB Annual Convention and 2022-2023 LAB Board of Directors Meeting** to be held at the Monteleone Hotel in New Orleans, LA.
- Thur 8 **Regular Session** of the **2023 Louisiana Legislature** must adjourn no later than 6:00 p.m. today.
- Wed 14 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending April 30, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Thur 15 **Second Quarter** payments on **Estimated** Individual and Corporate **2023 U.S. Income Taxes** are **due** by today.\*  
**Second Quarter Louisiana** Declaration of **2023 Estimated Income Tax** and payment for individuals and corporations are **due** by today.\*
- Mon 19 LA Holiday: **Juneteenth** (optional)

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**July 2023**

- Sat-M 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 2022 to home viewers of each program for which the TV station owns the copyright.**
- Tue 4 U.S. & LA Holiday: **Independence Day**
- Mon 10 **Upload Quarterly Issues/Programs Lists** for April–June 30, 2023 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, 2023 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, 2023 to June 30, 2023 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 15 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending May 31, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Mon 31 **Copyright royalty claims** of eligible television stations for the year 2022 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 (FUTA) Tax Deposits** are **due** by today.\*

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**August 2023**

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 2023 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.

- Mon 14 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending June 30, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Wed 30 **Lowest Unit Rate Period** begins for **Louisiana Gubernatorial Primary Election** to be held on October 14, 2023.

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**September 2023**

**Pay FY 2023 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-

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power & Class A TV, TV translators, TV boosters & LPTV) stations. The payment covers the period of October 1, 2022–September 30, 2023. Late payment will incur a 25% penalty.

- Mon 4 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.
- Th 14 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending July 31, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.
- Fri 15 **Third Quarter** payments on **2023 Estimated** Individual and Corporate **U.S. Income Taxes** are **due** by today.\*  
**Third Quarter Louisiana** Declaration of **2023 Estimated Income Tax** and payment for individuals and corporations are **due** by today.\*
- Tue 19 **Lowest Unit Rate Period** begins for **Louisiana Gubernatorial General Election** to be held on November 18, 2023.

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**October 2023**

- Sun 1 **File Biennial Ownership Reports** with FCC by **commercial** (on FCC Form 2100, Schedule 323) and **non-commercial** (on FCC Form 2100, Schedule 323) **radio and television stations beginning today**. The filing window will close on December 1, 2023.  
**All commercial television stations** (full-power and qualifying Class A) must **by today elect retransmission consent or must-carry status** for the January 1, 2024 to December 31, 2026 period. They must upload to their Public File’s “Must-Carry or Retransmission Consent” folder a statement noting their election and keep that documentation in their Public File for the entire three-year period. **A station changing its prior election for the preceding three-years must also notify** the relevant cable and satellite providers by email (with a copy sent to ElectionNotices@fcc.gov), and upload copies of those notices to its Public File. A non-commercial television station requesting mandatory carriage must place in its Public File a copy of that request if it had not already done so for a previous election cycle (as the earlier election remains in effect). Qualifying LPTV stations, which are not required to maintain a Public File, should have notified cable and satellite providers of their election by email in 2020, and must by this date notify cable and satellite providers by email only if they are changing their election for the upcoming three-year period. A copy of such emails must also be sent to ElectionNotices@fcc.gov.
- Mon 9 U.S. Holiday: **Columbus Day**  
**Upload Quarterly Issues/Programs List** for July 1–September 30, 2023 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

\* 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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† 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.

week of locally-produced programming during the July 1-September 30, 2023 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, 2023 to September 30, 2023 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 Scheduled voting date for **Louisiana Gubernatorial Primary Election**  
Sun 15 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending August 31, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.  
Mon 16 **Deadline to file extended 2022 Individual Income Tax Returns**  
Tue 31 **Employer's Quarterly Federal Tax Return (Form 941) due** by today.\*  
**Federal Unemployment (FUTA) Tax Deposits due** by today.\*

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**November 2023**

- Sun 5 **Daylight Savings Time ends** at 2 a.m. local time (set clocks back 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 the station's authorizations by today to ensure legal operations. FCC licenses list only Standard Time.  
Fri 10 U.S. and LA Holiday: **Veterans Day**  
Tue 14 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending September 30, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.  
Sat 18 Scheduled voting date for **Louisiana Gubernatorial General** election  
Th 23 U.S. and LA Holiday: **Thanksgiving Day**  
Fri 24 LA Holiday: **Acadian Day** (*optional*)

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**December 2023**

- Fri 1 **File Biennial Ownership Reports** with FCC by **commercial** (on FCC Form 2100, Schedule 323) and **non-commercial** (on FCC Form 2100, Schedule 323) **radio and television stations by today**. The filing window opened on October 1, 2023.  
**File Annual DTV Ancillary/Supplemental Services Report** (FCC Form 2100, Schedule G) with FCC **by today**, but only by commercial digital television 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, 2023, **and pay** to the FCC 5% of all gross revenues derived from such services. **Verify** that a complete copy of the form as filed is properly **imported into** the station's **Public File**.  
Wed 12 All radio and television broadcasters must **begin transmission of EAS Messages in Internet Protocol-based Common Alerting Protocol format**.  
Fri 15 **Copyright Monthly Report of Use Form and Monthly Usage Statement of Account Form** for the month ending October 31, 2023 are **due by today** to SoundExchange by commercial and non-commercial webcasters and online simulcasters.

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**Fourth Quarter Louisiana Declaration of 2023 Estimated Income Tax and payment for corporations are due by today.\***

Mon 25

U.S. and LA Holiday: **Christmas Day**

Sun 31

**Required minimum distributions** must be taken by individuals age 73 or older **by the end of 2023.**

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**January 2024**

Mon 1

U.S. and LA Holiday: **New Year's Day**

Wed 10

**Upload Quarterly Issues/Programs List** for October 1–December 31, 2023 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, 2023 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, 2023 to December 31, 2023 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.

Sun 14

**Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending November 30, 2023 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.

Mon 15

U.S. & LA Holiday: **Martin Luther King, Jr. Day**

Tues 16

**Fourth Quarter Louisiana Declaration of 2023 Estimated Individual Income Tax** and payment are **due** by today.\*

**Fourth Quarter** payment on **2023 Estimated Corporate and Individual U. S. Income Tax** is **due** by today.

Tue 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, 2023 **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 2023 calendar year.

Wed 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 2024.

**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.**"

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**2023 Federal Unemployment (FUTA) Tax Deposits are due by today.\***  
**Provide 1099-MISC Form** to 2023 prize winners of \$600 or more (in aggregate) and independent contractors who in 2023 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 2023 W-2s) by today.

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**February 2024**

Th	1	<b>Upload Annual EEO Public File Report</b> (no FCC form is specified) for the period of February 1, 2023 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 workplace by today (and keep posted through April 30) OSHA Form 300A, " <b>Summary of Work-Related Injuries and Illnesses.</b> "
Wed	7	<b>Lowest Unit Rate Period begins for Louisiana Presidential Preference Primary Election</b> to be held on March 23, 2024.
Tue	13	LA Holiday: <b>Mardi Gras Day</b>
Wed	14	<b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending December 31, 2023 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters.</u>
Mon	19	U.S. Holiday: <b>Presidents' Day</b>
Tue	27	<b>Lowest Unit Rate Period begins for Louisiana Municipal General Election</b> to be held on April 27, 2024.
Wed	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, 2024 if filing electronically (Form 1096 must only accompany paper filings).*

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**March 2024**

Sat	9	Early voting begins for <b>Louisiana Presidential Primary</b> and <b>Municipal Primary Elections</b> to be held on March 23, 2024.
Sun	10	<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 and/or 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.
Fri	15	U.S. <b>2023 Partnership and S-Corporation Income Tax Returns are due</b> by today.*
Sat	16	Early voting ends for Louisiana <b>Presidential Preference Primary</b> and <b>Municipal General Elections</b> to be held on April 27, 2024.
Sun	17	<b>Copyright Monthly Report of Use Form</b> and <b>Monthly Usage Statement of Account Form</b> for the month ending January 31, 2024 are <b>due</b> by today to SoundExchange by <u>commercial and non-commercial webcasters and online simulcasters.</u>
Sat	23	Scheduled Voting Date for <b>Louisiana Presidential Preference Primary</b> and <b>Municipal Primary Elections</b>

\* 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 (office) or 225-955-2413 (cell) or by email to [Charles.Spencer@Phelps.com](mailto:Charles.Spencer@Phelps.com).

Fri 29 LA Holiday: **Good Friday**  
Sun 31 **File EEO-1 Report with EEOC** online by today for stations with 100 or more employees.

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**April 2024**

Wed 10 **Upload Quarterly Issues/Programs List** for January 1–March 31, 2024 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 January 1-March 31, 2024 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, 2024 to March 31, 2024 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.  
**Regular Session** of the **2024 Louisiana Legislature convenes** at noon today and must adjourn no later than Thursday, June 8, 2024.

Sun 14 **Copyright Monthly Report of Use Form** and **Monthly Usage Statement of Account Form** for the month ending February 28, 2024 are **due** by today to SoundExchange by commercial and non-commercial webcasters and online simulcasters.

Mon 15 **2023 Corporate Federal Income Tax Return due** by today.\*  
**U.S. 2023 Individual Income Tax Returns due** are by today.\*  
**First Quarter** payments on **2024 Estimated** Individual and Corporate **U.S. Income Taxes** are **due** by today.\*  
**First Quarter Louisiana Declaration of 2024 Estimated Income Tax** and payment for individuals and corporations are **due** by today.\*

Sat 27 Scheduled Voting Date for **Louisiana Municipal General Election**  
Tue 30 **Employer’s Quarterly Federal Tax Return** (Form 941) is **due** by today.\*  
**Federal Unemployment (FUTA) Tax Deposits** are **due** by today.\*

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