

Due Dates/Fed vs BCO-10

Fiscal Year Ended	Fed 15th day 5th month	Fed adj for week- ends	Pa 135 days	PA 135 day adj for weekend	Diff PA Fed Due Dates
01/31/13	06/15/13	06/17/13	06/15/13	06/17/13	0
02/28/13	07/15/13		07/13/13	07/15/13	0
03/31/13	08/15/13		08/13/13		2
04/30/13	09/15/13	09/16/13	09/12/13		4
05/31/13	10/15/13		10/13/13	10/15/13	0
06/30/13	11/15/13		11/12/13		3
07/31/13	12/15/13	12/16/13	12/13/13		3
08/31/13	01/15/14		01/13/14		2
09/30/13	02/15/14	02/17/14	02/12/14		5
10/31/13	03/15/14	03/17/14	03/15/14	03/17/14	0
11/30/13	04/15/14		04/14/14		1
12/31/13	05/15/14		05/15/15		0

Average Difference 1.7

Extension rtn due date	Fed 15th day 11th month	Fed adj for weekend	PA 135 days	135 + 180 days	PA adj for Wkend	Diff
01/31/13	12/15/13	12/16/13	06/15/13	12/12/13		4
02/28/13	01/15/14		07/13/13	01/09/14		6
03/31/13	02/15/14	02/17/14	08/13/13	02/09/14	2/10/2014	7
04/30/13	03/15/14	03/17/14	09/12/13	03/11/14		6
05/31/13	04/15/14		10/13/13	04/11/14		4
06/30/13	05/15/14		11/12/13	05/11/14	5/12/2014	3
07/31/13	06/15/14	06/16/14	12/13/13	06/11/14		5
08/31/13	07/15/14		01/13/14	07/12/14	7/14/2014	1
09/30/13	08/15/14		02/12/14	08/11/14		4
10/31/13	09/15/14		03/15/14	09/11/14		4
11/30/13	10/15/14		04/14/14	10/11/14	10/13/14	2
12/31/13	11/15/14	11/17/14	05/15/15	11/11/14		6

Average Difference 4.3