

ISSUE NO. 01 · THE COMPLIANCE DIGEST

Compliance *Digest*

*The next ninety days of filing deadlines, regulatory shifts, and decedent-driven obligations —
classified for trusts, estates, and HNW practitioners.*

Ship date **Friday, May 1, 2026** · Coverage May 1 – July 31, 2026

30-day action window · 90-day rolling look-ahead · Decedent & Practitioner watches

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WHO THIS ISSUE IS FOR

Keep reading if you are: a practitioner with Delaware or Florida entities on your roster; a solo or small-firm attorney without full-time compliance staff; a CPA, TEP, or family-office professional coordinating entity-level filings for wealthy clients.

This issue is lighter on: securities-regulation filings, bank-regulatory deadlines, and ERISA dates beyond Form 5500. Those audiences will get more value from an on-demand memo.

FROM SEAN · A NOTE BEFORE YOU READ

The hardest deadlines are not the ones I know about. They are the ones I forget about because they recur at an odd cadence. The purpose of this monthly digest is to surface those items a month before they are due, so you have time to act rather than react.

The headline this month is the Delaware Franchise Tax, due June 1. The only thing more common than a client who forgot it is a client whose corporation is paying the wrong method and has been for years. If you represent a Delaware corporation with more than 5,000 authorized shares, the one-section read below may save you or your client meaningful money on the very next filing.

The other May 15 obligation that gets forgotten by half the field is [Form 990-PF](#). If you have private-foundation clients, the new section below pairs directly with last week's Chancery Pulse coverage of [In re Marks Foundation](#). Same audience, different deadline, same risk profile.

— Sean

MONTH AT A GLANCE

The next *ninety days*, prioritized

NEXT 30 DAYS ACTION NOW

DATE	DEADLINE	APPLIES TO	COST
May 1	Florida Annual Report	FL corps, LLCs, LPs	\$138.75 corps/LLCs; \$500 LPs/ LLLPs; \$400 late
May 1	Florida Form F-1120 corporate income tax (calendar-year)	FL C-corps + S-corps with federal C election	5.5% of FL-apportioned income
May 15	Form 990 / 990-PF / 990-T calendar-year exempts	Public charities, private foundations, exempt orgs with UBI	\$0 base; \$4940 excise tax for foundations; \$20-\$120/day late
May 15	Texas Franchise Tax Report	All TX entities	\$0 below threshold; tiered thereafter
Rolling	Form 706 / 4768 for decedents who died Aug 1–Aug 31, 2025	Estate executors	Per estate; portability may require 706 even sub-threshold

DAYS 30-60 START PREPARING

DATE	DEADLINE	APPLIES TO	COST
Jun 1	Delaware Franchise Tax + Annual Report	All DE entities (corps, LLCs, LPs, DSTs, registered series)	\$300 LLCs/LPs/DSTs; \$75/series; \$175-\$200,000 corps
Jun 15	Q2 Federal Estimated Tax (1040-ES / 1120-W / 1041-ES)	Individuals, pass-through owners, non-grantor trusts	Per estimate
Jun 30	Florida F-1120ES Q2 estimated income tax	FL corps with \$2,500+ expected liability	Per estimate
Rolling	Form 706 / 4768 for decedents who died Sept 1–Sept 30, 2025	Estate executors	Per estate
Rolling	Form 8971 basis reporting (30 days after each 706)	Estate executors	\$310 per failure; cap \$3.78M/year

DAYS 60-90 AWARENESS

DATE	DEADLINE	APPLIES TO
Jul 1	Delaware Bar annual assessment + IOLTA + CLE certification	DE-admitted practitioners
Jul 15	Q2 state estimated tax for most states	NY, CA, PA, others
Jul 31	Form 5500 for calendar-year qualified plans	Plan sponsors
Jul 31	Florida RT-6 Q2 reemployment tax	FL employers
Rolling	Form 706 / 4768 for decedents who died Oct 1–Oct 31, 2025	Estate executors

Delaware Franchise *Tax*

DUE JUNE 1, 2026

Every Delaware entity, regardless of where it actually does business, owes franchise tax to Delaware. For most small operating entities this is a \$300 line item on a calendar. For corporations, the bill can vary by orders of magnitude depending on which calculation method is used. The practical takeaway: **if your client's corporation is paying more than a few hundred dollars in DE franchise tax, verify the method.**

What's owed, by entity type

LLCs, LPs, LLPs

Flat **\$300** per year. No report required; pay only. File at corp.delaware.gov.

Statutory trusts (DSTs)

Same flat **\$300** on the same June 1 cycle. Easy to overlook — it feels like trust law but is paid through the Division of Corporations. Title-holding vehicles, 1031 exchange holders, and dynasty-trust holdcos all owe it.

Series LLCs (registered)

Each **registered series** owes its own **\$75** annual fee on top of the base \$300. A DE series LLC with three registered series owes $\$300 + (3 \times \$75) = \mathbf{\$525}$. Old-form "protected series" do not have this fee.

Corporations (C and S)

Two calculation methods. You pay the **lesser** — but only if you affirmatively elect the alternative. If you do nothing, you default to the higher Authorized Shares method. Detail below.

METHOD ONE · DEFAULT

Authorized Shares Method

Calculated on **authorized** shares, not issued:

- 1–5,000 authorized shares: **\$175** minimum
- 5,001–10,000 authorized shares: **\$250**
- Each additional 10,000 authorized shares: **+\$85**
- Maximum: \$200,000 (\$250,000 for a Large Corporate Filer)

Practitioner note. Many startups authorize 10,000,000 shares on day one. Under this default method, that corporation owes approximately **\$85,165** per year — even if only 100,000 shares have issued. Sticker-shock calls on this line item are the most common May inbound I receive.

METHOD TWO · THE ELECTION

Assumed Par Value Capital Method

Based on the corporation's total gross assets and the ratio of issued to authorized shares. The minimum is **\$400**; the maximum tracks the same \$200,000 / \$250,000 ceiling. For most small closely-held corporations with modest assets and large authorized-share counts, this method produces a materially lower bill.

To elect: check the "Assumed Par Value Capital" box on the Annual Franchise Tax Report and provide the required inputs. Delaware does the calculation; the filer provides the data. The new DE Franchise Tax Calculator at aegismfo.com models both methods side-by-side.

The Annual Franchise Tax Report

Separate from the tax payment, every Delaware corporation must file an **Annual Franchise Tax Report** listing current officers, directors, and principal office. LLCs and LPs do not file a report. Late filing incurs a \$200 penalty plus 1.5% monthly interest on unpaid tax.

Late-payment consequences

— \$200 penalty plus 1.5%-per-month interest on unpaid tax.

- After two years of non-payment the entity loses good standing. That blocks amendments, certificates of good standing (needed for financing or M&A diligence), and legal capacity to maintain suit in Delaware courts.
- Restoration requires back taxes, penalties, interest, a \$200 annual-report fee for each missed year, plus reinstatement fees. **If the client is considering winding the entity down anyway, the cost analysis sometimes favors dissolution over reinstatement** — a conversation worth having before July if the entity is already delinquent for 2025.

Action checklist for every DE-entity client

- 1 Confirm every DE entity on your roster is queued for the June 1 payment.
- 2 For corporations, verify which method was filed last year. If Authorized Shares and the corp has more than 5,000 authorized, run the Assumed Par Value numbers and consider the switch.
- 3 Refresh the officer / director list on the annual report. The Secretary of State will not catch a stale list; a future acquirer or lender will.
- 4 Communicate the payment amount to the client by May 15 at latest. Most clients need roughly two weeks to release funds, and June 1 is a Monday this year.
- 5 For any delinquent entity, raise the balance on this month's client call. The sooner, the cheaper.

Florida Annual *Report* — and the income tax filing that isn't it

DUE **MAY 1, 2026** (TODAY, IF YOU ARE READING THIS ON SHIP DATE)

If you have a Florida corporation, LLC, or limited partnership on your roster, the Annual Report is due **today**. This is a light filing compared to Delaware, but the late penalty is disproportionate.

- **Fee:** \$138.75 (corporations and LLCs); \$500 (LPs / LLLPs).
- **Late fee:** \$400 if filed after May 1 — nearly triple the base fee for LLCs and corporations.
- **Filed at:** sunbiz.org.
- **Required:** principal office address, mailing address, registered agent, officers / directors or managing members, FEIN.
- **Save the confirmation** to the client file — counterparties request the current-year report in due-diligence packages.

*The Annual Report is **not** the income tax filing*

A persistent confusion: the Sunbiz Annual Report covers corporate identity (officers, directors, registered agent, principal office). It does **not** satisfy Florida's corporate income tax obligation. Florida assesses a **5.5% corporate income tax** on Florida-apportioned income — it was not eliminated, and it applies to C-corps and to S-corps that elected federal C status. For calendar-year FL corporations, **Form F-1120 is also due May 1**, the same day as the Annual Report. The two filings are independent and route to different agencies (Sunbiz handles identity, the Florida Department of Revenue handles the tax).

- **Form F-7004** grants an automatic six-month extension to **November 1**, but does not extend payment. Underpayment interest accrues from May 1.
- **Form F-1120ES** quarterly estimates are required if expected liability exceeds \$2,500. Q2 estimate is due **June 30, 2026** (last day of the 6th month of the fiscal year — note this is 15 days after the federal Q2 deadline).
- LLCs taxed as partnerships or disregarded entities do **not** file F-1120; the income flows through to owners. LLCs that elected C-corp federal treatment do.

Dual-filing note. Many clients hold a Delaware parent plus a Florida operating subsidiary, or a legacy Florida LLC formed before anyone introduced them to Delaware. The two filings are independent: DE franchise tax does not satisfy Florida's annual report, and vice versa. Budget both.

Form 990 / 990-PF / 990-T

DUE **MAY 15, 2026** (CALENDAR-YEAR EXEMPT ORGS)

Every calendar-year tax-exempt entity has a federal information return due on the 15th of the 5th month after year-end — May 15 for 2025 returns. The form is determined by the entity's classification and gross receipts. A practice with charitable foundations on the roster has at least one of these to file in two weeks.

Which form, and who files it

FORM	FILER	THRESHOLD
990	Public charities, social welfare orgs, business leagues	Gross receipts \geq \$200K or assets \geq \$500K
990-EZ	Same, smaller	Gross receipts $<$ \$200K and assets $<$ \$500K
990-N	Same, smallest (e-Postcard)	Gross receipts \leq \$50K
990-PF	Every private foundation, regardless of size	None — always required
990-T	Any exempt org with \$1,000+ unrelated business income	\$1,000 UBI threshold

Form 990-PF — the deadline that gets forgotten

Private foundations are the most common miss because the practitioner often thinks of them as "the family's foundation" and budgets the year around the family's planning calendar rather than the foundation's tax calendar. Three things to surface to every foundation client by May 1:

1 **The §4940 excise tax on net investment income.** Private foundations owe 1.39% on net investment income (interest, dividends, royalties, net capital gain). Quarterly estimated payments are required if liability exceeds \$500. The check that funds this is part of the May 15 filing for foundations that did not pay quarterly. **Common error:** treating realized capital gains as not subject to §4940 because they are inside the foundation. They are.

2 **The 5% qualifying distribution requirement (§4942).** Foundations must distribute roughly 5% of average net investment assets each year, calculated on the prior year's asset base. Failure triggers a 30% excise tax on the undistributed portion. **Common error:** failing to include the prior year's carryover when computing the current-year distribution requirement, leading to either over- or under-distribution.

3 **Self-dealing flags (§4941).** Form 990-PF Part VII-B asks whether the foundation engaged in any of seven categories of self-dealing transactions with disqualified persons. **Common error:** "no" answers when the founder's spouse used a foundation-owned vacation property, or when the foundation paid the founder's law firm for unrelated work. Both are self-dealing. Penalty starts at 10% of the amount involved and escalates to 200% if uncorrected.

Public charities — what triggers an audit

Form 990 (the long version) is functionally a public document. Three Schedule attachments draw the most enforcement attention in 2026:

- **Schedule J (Compensation).** Reasonable compensation for officers and key employees, with all forms of compensation reported. Common error: omitting deferred compensation, supplemental retirement benefits, or housing allowances.
- **Schedule L (Transactions with Interested Persons).** Loans to, from, or for the benefit of disqualified persons; grants benefiting interested parties. Required disclosure even where the transaction was at arm's length.

- **Schedule R (Related Organizations)**. Identifies the family of related entities. The IRS uses this to map foundation-supporting-organization-affiliated-LLC structures and to identify §4943 excess business holdings exposure.

Extension & late-filing penalties

Form 8868 grants an automatic 6-month extension to **November 15, 2026**. No reason required, no signature required, no balance-due payment required (though excise tax for foundations is still due May 15). Filing a 990-PF on extension is the standard professional practice.

- **990 / 990-PF / 990-T**. \$20 per day, up to the lesser of \$12,000 or 5% of gross receipts. For larger orgs (gross receipts > \$1.2M), \$120 per day, up to \$60,000.
- **Three consecutive years missed**. Automatic loss of tax-exempt status, restored only by re-application on Form 1023 or 1024. The Marks Foundation problem from this month's [Chancery Pulse](#) is mild compared to a foundation that has lost exempt status entirely.
- **Failure to file 8868 or to pay \$4940 by May 15**. Penalties begin to accrue immediately. The extension does not extend the time to pay.

Action checklist

- 1 Identify every exempt org on your roster — public charities, private foundations, supporting organizations, and any inactive entities still in existence.
- 2 For each, confirm the responsible party (often the foundation administrator or the family's CPA, not the T&E attorney).
- 3 By May 1, confirm in writing that either (a) the return will be filed on time or (b) Form 8868 will be filed by May 15.
- 4 For private foundations, confirm Q4 §4940 estimated tax was paid in January and that the §4942 distribution math has been run for 2025 against the prior year asset base.
- 5 Schedule the November 15 extended deadline now if 8868 will be filed.

Q2 Federal *Estimates*

DUE JUNE 15, 2026

Federal quarterly estimated tax is due June 15 on Form 1040-ES (individuals), 1120-W (C-corporations), or 1041-ES (non-grantor trusts). For pass-through owners whose K-1 income is not withheld, this is the second of four quarterly payments for TY 2026.

Safe harbor. Avoid an underpayment penalty by paying, in withholding plus estimates, either (i) 100% of prior-year total tax (110% if prior-year AGI exceeded \$150,000), or (ii) 90% of current-year actual liability.

Trustee callout. Irrevocable non-grantor trusts are separate taxpayers and owe their own estimates on 1041-ES. Grantor trusts flow through. If you are serving as trustee for a non-grantor trust with taxable income, put June 15 on the trust's compliance calendar.

Form 706 & 8971

A new standing section in every Compliance Digest going forward. Rolling nine-month look-back identifies decedents whose federal estate tax filing comes due in the coverage window.

The federal estate tax return (Form 706) is due nine months after the date of death, with an automatic six-month extension available on Form 4768. If you have any client who died in the look-back window below, the 706 deadline is in this Digest's coverage window — and so is the §6324 lien on every estate asset until the tax is paid or extended.

Date-of-death windows triggering 706 / 4768 deadlines this issue

DECEDENT DIED BETWEEN	706 / 4768 DUE	NOTES
Aug 1 – Aug 31, 2025	May 1 – May 31, 2026	First 706s due this month. Confirm filing or extension status now.
Sep 1 – Sep 30, 2025	Jun 1 – Jun 30, 2026	Falls in the same week as the DE franchise tax — separate calendar.
Oct 1 – Oct 31, 2025	Jul 1 – Jul 31, 2026	Last cohort in the 90-day coverage window.

For each decedent in these windows, confirm:

- 1 **Is a 706 actually required?** A 706 is required if the gross estate exceeds the basic exclusion amount (**\$13,990,000** for 2025 deaths, **\$15,000,000** for 2026 deaths) — **or** the surviving spouse intends to elect portability of the deceased spouse's unused exclusion (DSUE), in which case the 706 must be filed even for a sub-threshold estate.
- 2 **Has Form 4768 been filed if more time is needed?** The six-month extension is automatic but it is not silent — the form must actually be filed by the original due date. Late-filed extensions are denied and the late-filing penalty (5% per month, capped at 25%) starts accruing from the original date.
- 3 **Has the §6324 lien been mapped?** The federal estate tax lien attaches to every estate asset on the date of death and continues until the tax is paid. Title companies will require either a 706 closing letter or a discharge of the lien before insuring transfers. Plan disposition timing accordingly.

Form 8971 — basis reporting

Within **30 days after the 706 is filed**, the executor must also file Form 8971 plus Schedule A for each beneficiary, reporting the date-of-death basis of each asset that beneficiary received. This is the rule that establishes the §1014(f) consistent-basis requirement: a beneficiary cannot later report a higher basis on sale than was reported on the 706.

For 706s filed in May 2026 → 8971 due in June. June 706s → July 8971. July 706s → August 8971. The 30-day clock is short and the penalty stack is meaningful: \$310 per failure, capped at \$3.78M for any one calendar year (intentional disregard removes the cap entirely).

Common error: filing the 706 with no contemporaneous 8971 calendar entry, then realizing 45 days later that the deadline passed. The 8971 is its own file-under-its-own-deadline obligation that the 706 software does not always surface.

Your calendar, not your client's

A new standing section. The Digest's other sections cover deadlines that affect the client's entities and estates. This one covers deadlines that affect the practitioner's license to practice. They are not the same calendar — and the latter is the one that gets neglected because no one bills for it.

Delaware Bar — assessment & certification due July 1, 2026

Every member of the Delaware Bar in active status owes the annual assessment by **July 1**. The 2026 assessment is **\$305** for active members admitted more than five years and **\$225** for those admitted less than five years. The annual registration form filed alongside the assessment confirms current contact information, employer affiliation, IOLTA-eligible trust account institution(s), and pro bono hours reported under DLRPC 6.1.

- **Late assessment.** 25% late penalty plus suspension proceedings if not paid within 30 days. Reinstatement requires curing the assessment plus a separate reinstatement fee.
- **CLE.** 24 credits per two-year reporting period, including 4 in Enhanced Ethics and at least 6 in legal ethics or professionalism more broadly. The current reporting period for most active members ends **June 30, 2026**. Members short on credits should look at the DSBA's online catalog now.
- **Pro bono reporting.** DLRPC 6.1 requires reporting of pro bono hours on the annual registration. Aspirational target is 50 hours/year. Reporting is mandatory; the hours themselves are not.

Florida Bar — fees due August 15, 2026

The Florida Bar membership year runs **July 1 – June 30**, with annual member fees due **August 15**. For 2026–2027 the fee is **\$265** for members in good standing more than ten years, with reduced fees for newer admittees and inactive members. Late payment incurs a 10% penalty after September 30 and suspension after January 1. CLE is 33 hours per 3-year cycle, including 5 hours in approved ethics, professionalism, bias elimination, substance abuse, or mental illness awareness.

IOLTA & trust account certification

Both Delaware and Florida require attorneys with client funds to maintain IOLTA-eligible trust accounts at approved financial institutions and to certify compliance annually as part of bar registration:

- **Delaware.** Compliance certification is part of the July 1 annual registration. DLRPC 1.15 trust accounting rules apply to every active member who handles client funds; failure to certify, or maintaining a non-IOLTA trust account, is a separate disciplinary matter from late dues.
- **Florida.** Trust accounting compliance certification is part of the annual fee statement. Florida operates a more aggressive random-audit program than Delaware (TFB Rule 5-1.2(f)). The most common audit finding is failure to maintain monthly three-way reconciliations between bank statement, ledger, and individual client subaccounts.
- **Common error in both jurisdictions.** Treating the IOLTA certification as a one-time setup. The certification is annual. If the firm changed banks, opened a new trust account, or closed an old one, that change must be reported on the next certification — or the prior year's certification was technically false.

Multi-jurisdictional practitioners

If you are admitted in additional jurisdictions (NY, CA, PA are common AEGIS audience overlaps), each has its own dues + CLE + IOLTA cycle. The most common gap is the bar admission held "for old times' sake" in a state where the practitioner no longer practices but still pays inactive dues. Audit all bar admissions annually and decide affirmatively whether to maintain or resign each one. Inactive status is meaningfully cheaper than active in most jurisdictions.

What to do this week

- 1 **Confirm the DE assessment is calendared for July 1.** \$305 active / \$225 less-than-5-year. Auto-pay if available.
- 2 **Pull your CLE transcript today.** If your reporting period closes June 30, identify the gap and book courses before May 31. Earlier is cheaper.
- 3 **Verify your IOLTA bank is still on the approved-institution list.** Banks occasionally drop off following M&A activity, leaving practitioners unknowingly out of compliance.
- 4 **For Florida-admitted: put the Aug 15 fee on the August calendar.** Will be in next month's Digest.
- 5 **For multi-jurisdictional: list every active bar admission and confirm dues-and-CLE status of each.** An inactive PA admission is materially cheaper than active.

April *developments*

As of April 30, 2026:

IRS

No new trust-or-estate-relevant Notice, Rev. Rul., Rev. Proc., or Announcement materially altering 2026 filing deadlines. Treasury guidance on the 2024 tax-cut sunset provisions remains pending and will feature in the next edition if action materializes.

DELAWARE

No procedural changes at the Secretary of State that affect the June 1 franchise-tax calculation or schedule. Any fee-schedule or formula change adopted during session takes effect July 1.

CHANCERY CROSS-REFERENCE

In re Stephen A. Marks Foundation (Apr. 16, 2026) is not a compliance deadline but creates an audit engagement for every T&E practice holding charitable nonstock corporations on the roster. Full analysis in *Chancery Pulse Issue No. 01* (Apr. 24, 2026); standalone backgrounder PDF at aegismfo.com/resources.

ROLLING 90-DAY CALENDAR

Every *deadline* in the window, in date order

DATE	DEADLINE	JURISDICTION	APPLIES TO
May 1	Annual Report	FL	Corps, LLCs, LPs
May 1	Form F-1120 corporate income tax	FL	C-corps + S-corps with federal C election
May 15	Form 990 / 990-PF / 990-T	Federal	Calendar-year exempts: charities, foundations, UBI orgs
May 15	Franchise Tax Report	TX	All entities
Jun 1	Franchise Tax + Annual Report	DE	Corps, LLCs, LPs, DSTs, registered series
Jun 15	Q2 Federal Estimated Tax	Federal	Individuals, pass-through, non-grantor trusts
Jun 15	Q2 State Estimated Tax	NY, CA, PA, others	Individuals
Jun 30	Form F-1120ES Q2	FL	Corporations with \$2,500+ expected liability
Jul 1	DE Bar assessment + IOLTA + CLE	DE	DE-admitted practitioners
Jul 15	Corporate Net Income Tax estimate	PA	C-corps
Jul 31	Form 5500 (calendar-year plans)	Federal	Qualified plan sponsors
Jul 31	Form RT-6 Q2 reemployment tax	FL	Employers
Rolling	Form 706 / 4768 (9 mo. from DOD)	Federal	Executors of decedents who died Aug–Oct 2025
Rolling	Form 8971 basis reporting (30 days after each 706)	Federal	Same

Quietly catches multi-jurisdiction *practices*

- ▶ **DE Annual Report officer / director list.** Now is the cheapest month to correct stale rosters. Verify with the client before filing. A mismatched list discovered during M&A diligence is expensive to fix.

- ▶ **California \$800 minimum.** If any client entity is registered in California and the April 15 deadline passed unpaid, the entity is already late. Address now; it only grows.

- ▶ **New York Biennial Statement.** NY requires a biennial statement every two years in the anniversary month of formation. Fee is \$9; the usual failure mode is that no one remembers it exists. Scan the NY-registered roster for May or June anniversaries.

- ▶ **Texas franchise tax "no tax due" threshold.** Revenue under \$2,470,000 for 2026 files a "no tax due" report. Even zero-revenue entities must file.

- ▶ **Florida charitable solicitation registration (FDACS).** Any 501(c)(3), private foundation, or fundraiser soliciting Florida residents must register annually. Renewal is due on the anniversary of original registration — many foundations have spring anniversaries because that's when they originally got their exempt determination. Late renewal: \$25/month penalty up to \$400; the foundation can be barred from soliciting in FL until cured.

- ▶ **Florida Bar fees — August 15** (covered in detail in the Practitioner Compliance section above). Just outside this issue's deadline window but the next Digest will carry the full August watch.

ABOUT THE COMPLIANCE DIGEST

The AEGIS Compliance Digest is the monthly deadline-intelligence briefing in the AEGIS Intelligence catalog, prepared by Sean C. Lucas, Esq., a Delaware-barred estate and entity practitioner. Each issue provides a 30-day action window, headline deep-dive on the most consequential upcoming deadline, a rolling 90-day calendar, a "what changed this month" monitor of new guidance, a watch list of items that quietly catch multi-jurisdiction practices, a Decedent Deadline Watch tracking 706 / 8971 obligations on a rolling nine-month look-back, and a Practitioner Compliance section covering the bar-and-CLE calendar for the practitioner herself.

Issues ship on the first business day of each month. This is Issue No. 01. **Pilot subscribers** receive four issues at the introductory rate of \$300/month; standard pricing (\$500/month) applies thereafter.

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