

## BED CHANGE FISCAL YEAR/QUARTER CHART

<u>FYE</u>	<u>1<sup>ST</sup> QTR</u>	<u>2<sup>ND</sup> QTR</u>	<u>3<sup>RD</sup> QTR</u>	<u>4<sup>TH</sup> QTR</u>
1/31	2/1	5/1	8/1	11/1
2/28	3/1	6/1	9/1	12/1
3/31	4/1	7/1	10/1	1/1
4/30	5/1	8/1	11/1	2/1
5/31	6/1	9/1	12/1	3/1
6/30	7/1	10/1	1/1	4/1
7/31	8/1	11/1	2/1	5/1
8/31	9/1	12/1	3/1	6/1
9/30	10/1	1/1	4/1	7/1
10/31	11/1	2/1	5/1	8/1
11/30	12/1	3/1	6/1	9/1
12/31	1/1	4/1	7/1	10/1

### 45 DAYS BEFORE FISCAL YEAR/QTR:

1/1	=	11/17	7/1	=	5/17
2/1	=	12/18	8/1	=	6/17
3/1	=	1/15 (1/16 leap year)	9/1	=	7/18
4/1	=	2/16	10/1	=	8/17
5/1	=	3/17	11/1	=	9/17
6/1	=	4/17	12/1	=	10/17