|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Acct Period** | **Month** | **Calendar Yr** | **State FY** | **State Biennium** | **Federal FY** | **QTRS** | **Carryover QTR** | **Liquidation Period with Carryover** | **Reporting** |
| 1 | July | 2024 | 2024 | BFY25 | 2024 |  |  |  | **07/30:** FFY23 Q7 RSA-17 |
| 2 | August | 2024 | 2024 | BFY25 | 2024 | Q4 | 2023 Q8 |  |  |
| 3 | September | 2024 | 2023 | BFY25 | 2024 |  |  |  |  |
| 4 | October | 2024 | 2024 | BFY25 | 2025 |  |  |  | **10/30:** FFY24 Q4 RSA-17, Annual FFY24 SF-425 (CAP, PAIR, OIB, SE-A, SE-B) |
| 5 | November | 2024 | 2024 | BFY25 | 2025 | Q1 | 2024 Q5 | 2023 Grant After |  |
| 6 | December | 2024 | 2024 | BFY25 | 2025 |  |  | Q8 |  |
| 7 | January | 2025 | 2024 | BFY25 | 2025 |  |  |  | **01/30:** FFY23 FINAL RSA-17, FINAL (if not in carryover) FFY24 SF-425 (CAP, PAIR, OIB, SE-A, SE-B), FINAL (if in carryover) FFY23 SF-425 (CAP, PAIR, OIB, SE-A, SE-B) |
| 8 | February | 2025 | 2024 | BFY25 | 2025 | Q2 | 2024 Q6 |  |  |
| 9 | March | 2025 | 2024 | BFY25 | 2025 |  |  |  |  |
| 10 | April | 2025 | 2024 | BFY25 | 2025 |  |  |  |  |
| 11 | May | 2025 | 2024 | BFY25 | 2025 | Q3 | 2024 Q7 |  | **04/30:** FFY25 Q2 RSA-17, FFY24 Q6 RSA-17 |
| 12 | June | 2025 | 2024 | BFY25 | 2025 |  |  |  |  |
| 1 | July | 2025 | 2025 | BFY25 | 2025 |  |  |  |  |
| 2 | August | 2025 | 2025 | BFY25 | 2025 | Q4 | 2024 Q8 |  |  |
| 3 | September | 2025 | 2025 | BFY25 | 2025 |  |  |  |  |
| 4 | October | 2025 | 2025 | BFY25 | 2026 |  |  |  | **10/30:** FFY25 Q4 RSA-17, Annual (if in carryover) FFY245SF-425 (CAP, PAIR, OIB, SE-A, SE-B) |
| 5 | November | 2025 | 2025 | BFY25 | 2026 | Q1 | 2025 Q5 | 2024 Grant After |  |
| 6 | December | 2025 | 2025 | BFY25 | 2026 |  |  | Q8 |  |
| 7 | January | 2026 | 2025 | BFY25 | 2026 |  |  |  | **01/30:** FFY24 FINAL RSA-17, FINAL (if not in carryover) FFY25 SF-425 (CAP, PAIR, OIB, SE-A, SE-B), FINAL (if in carryover) FFY24 SF-425 (CAP, PAIR, OIB, SE-A, SE-B) |
| 8 | February | 2026 | 2025 | BFY25 | 2026 | Q2 | 2025 Q6 |  |  |
| 9 | March | 2026 | 2025 | BFY25 | 2026 |  |  |  |  |
| 10 | April | 2026 | 2025 | BFY25 | 2026 |  |  |  | **04/30:** FFY26 Q2 RSA-17, FFY25 Q6 RSA-17 |
| 11 | May | 2026 | 2025 | BFY25 | 2026 | Q3 | 2025 Q7 |  |  |
| 12 | June | 2026 | 2025 | BFY25 | 2026 |  |  |  |  |

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| **VR State/Federal Year Conversions** |