

FILING INSTRUCTIONS FOR SALES AND USE TAX ACCOUNTS ON A QUARTERLY AND PREPAYMENT FILING BASIS

(The following due dates do not apply to taxpayers filing on a special reporting basis.)

Prepayments of tax are due as follows:

FIRST, THIRD, AND FOURTH CALENDAR QUARTERS

The **first prepayment** is due on or before the 24th day of the month following the first month of the quarter.

The **second prepayment** is due on or before the 24th day of the month following the second month of the quarter.

All prepayments in the first, third, and fourth quarters must be an amount:

1. not less than 90 percent of the tax liability for the month, or
2. equal to one-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

SECOND CALENDAR QUARTER

The **first prepayment** is due on or before May 24th. This prepayment is for the month of April and must be an amount:

1. not less than 90 percent of the tax liability for the month of April, or
2. equal to one-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

The **second prepayment** is due on or before **June 24th**. This prepayment is for the period of **May 1** through **June 15** and must be an amount:

1. equal to 135 percent of the tax liability for May, or
2. equal to 90 percent of the tax liability for May plus 90 percent of the tax liability for the first 15 days of June, or
3. not less than one-half (1/2) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

Filing Due Date for Sales and Use Tax Prepayments and Returns

QUARTERLY OR QUARTERLY PREPAYMENT REPORTING BASIS		
REPORTING PERIOD	PERIOD ENDING DATE	DUE DATE
1ST QUARTER (JANUARY – MARCH)		
FIRST PREPAYMENT	3/31/YY	2/24/YY
SECOND PREPAYMENT	3/31/YY	3/24/YY
QUARTERLY RETURN	3/31/YY	4/30/YY
2ND QUARTER (APRIL – JUNE)		
FIRST PREPAYMENT	6/30/YY	5/24/YY
SECOND PREPAYMENT	6/30/YY	6/24/YY
QUARTERLY RETURN	6/30/YY	7/31/YY
3RD QUARTER (JULY – SEPTEMBER)		
FIRST PREPAYMENT	9/30/YY	8/24/YY
SECOND PREPAYMENT	9/30/YY	9/24/YY
QUARTERLY RETURN	9/30/YY	10/31/YY
4TH QUARTER (OCTOBER – DECEMBER)		
FIRST PREPAYMENT	12/31/YY	11/24/YY
SECOND PREPAYMENT	12/31/YY	12/24/YY
QUARTERLY RETURN	12/31/YY	1/31/YY

(over)

Filing Due Date for Sales and Use Tax Accounts on a Monthly, Regular Quarterly, Yearly, and Fiscal Yearly Basis

MONTHLY OR REGULAR QUARTERLY REPORTING BASIS		
REPORTING PERIOD	PERIOD ENDING DATE	DUE DATE
JANUARY	1/31/YY	Last day of February
FEBRUARY	Last day of February	3/31/YY
MARCH	3/31/YY	4/30/YY
FIRST QUARTER RETURN	3/31/YY	4/30/YY
APRIL	4/30/YY	5/31/YY
MAY	5/31/YY	6/30/YY
JUNE	6/30/YY	7/31/YY
SECOND QUARTER RETURN	6/30/YY	7/31/YY
JULY	7/31/YY	8/31/YY
AUGUST	8/31/YY	9/30/YY
SEPTEMBER	9/30/YY	10/31/YY
THIRD QUARTER RETURN	9/30/YY	10/31/YY
OCTOBER	10/31/YY	11/30/YY
NOVEMBER	11/30/YY	12/31/YY
DECEMBER	12/31/YY	1/31/YY
FOURTH QUARTER RETURN	12/31/YY	1/31/YY

YEARLY REPORTING BASIS		
REPORTING PERIOD	PERIOD ENDING DATE	DUE DATE
JANUARY – DECEMBER	12/31/YY	1/31/YY

FISCAL YEARLY REPORTING BASIS		
REPORTING PERIOD	PERIOD ENDING DATE	DUE DATE
JULY – JUNE	6/30/YY	7/31/YY

Filing Due Date for Qualified Purchasers and Consumer Use Tax Accounts on a Yearly Basis

YEARLY REPORTING BASIS		
REPORTING PERIOD	PERIOD ENDING DATE	DUE DATE
JANUARY – DECEMBER	12/31/YY	4/15/YY

Remember, you must file a tax return even if you did not make any sales or purchases subject to use tax during the period.