



Tax or Fee Type	Sub-Type	Due Date	Emergency Provisions in Place
Income Tax	Individual Income Tax Partners & Partnerships Corporate Income Tax Income Tax on Estates & Trusts	Calendar Year: April 15. 39-22-608(2)	None as of 8/24/2020.
		Fiscal or Short Year: The 15th day of the 4th month following the close of the tax year. 39-22-608(2).	None as of 8/24/2020.
	Wage Withholding	Quarterly (annual tax < \$7k): Last day of the month following the quarter. Rule 39-22-604(7).	None as of 8/24/2020.
		Monthly (annual tax \$7k - \$50k): 15th day of the following month. Rule 39-22-604(7).	
		Weekly (annual tax > \$50k): Taxes accumulated as of any Friday are due on third business day thereafter. Rule 39-22-604(7).	
	Gaming Withholding	Follows same schedule as wage withholding. Rule 39-22-604(17).	None as of 8/24/2020.
	Real Property Sale Withholding	Within 30 days of closing.	None as of 8/24/2020.
	Annual Withholding Reconciliation and W-2 Filing with Department	January 31. 39-22-604(6)(a); I.R.C. § 6071.	None as of 8/24/2020.
	Wage Withholding Statement (W-2) Issuance to Employees	January 31. 39-22-604(6)(a); I.R.C. § 6051.	None as of 8/24/2020.
	Individual Estimated Payment	April 15, June 15, September 15, and January 15. 39-22-605(5)(b). If the taxpayer files a return and pays the tax due by January 31, there is no addition to tax for the late remittance of the fourth payment. 39-22-605(9).	None as of 8/24/2020.
Farmers and Fisherman: January 15, unless the taxpayer files a return and pays the tax due by March 1. 39-22-609(10).			
Corporate Estimated Payment	Calendar Year: April 15, June 15, September 15, and December 15. 39-22-606(4)(a).	None as of 8/24/2020.	
	Fiscal Year: 15th day of the fourth, sixth, ninth, and twelfth months of the fiscal year. 39-22-606(8)(a); Rule 39-22-606(3)(a).		
Severance Tax	Metallic Metals Severance	The 15th day of the 4th month following the close of the tax year (April 15 for calendar year taxpayers). 39-29-112(1). A taxpayer's taxable year for severance tax is the same as the taxpayer's taxable year for income tax. 39-29-112(5).	None as of 8/24/2020.
	Oil & Gas Severance		
	Coal Severance		
	Molybdenum Ore Severance	April 15, July 15, October 15, and January 15. 39-29-104(1).	None as of 8/24/2020.



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Severance Tax (continued)	Oil & Gas Withholding	Payment: 1st day of the third month following the month of withholding (e.g., January withholding is remitted April 1). 39-29-112(2).	None as of 8/24/2020.
		Statements to Interest Owners: March 1 with copies to the Department by April 15.	None as of 8/24/2020.
	Corporate Estimated Payments	The 15th of each month. 39-22-606(4)(b)(II); 39-29-112(2).	None as of 8/24/2020.
Sales & Use Tax	State & Local Sales Tax	Annual (average monthly tax < \$15): January 20. Rule 39-26-109(2).	None as of 8/24/2020.
		Quarterly (average monthly tax \$15 - \$300): April 20, July 20, October 20, and January 20. Rule 39-26-109(2).	
		Monthly (average monthly tax > \$300): The 20th of each month. 39-26-105(1)(b).	
	Retailer's Use Tax	See state and local sales tax, above.	None as of 8/24/2020.
	Consumer's Use Tax	The earlier of 20th day of the month following the month where \$300 in use tax has accumulated, or January 20th of the following year. 39-26-204(1)(a).	None as of 8/24/2020.
	County Lodging Tax	See state and local sales tax, above.	None as of 8/24/2020.
	Local Marketing District Tax	See state and local sales tax, above.	None as of 8/24/2020.
	Aviation Fuel Sales Tax	The 20th of each month. Sales taxes on aviation fuel are reported separately from other sales but in the same manner as the state sales tax. 39-26-715(1)(b).	None as of 8/24/2020.
Prepaid Wireless Surcharges		See state and local sales tax, above.	None as of 8/24/2020.
Passenger Mile Tax		Quarterly on the last day of the month following the quarter.	None as of 8/24/2020.
Vehicle Daily Rental Fee		20th of each month. 43-4-804(1)(b)(III).	None as of 8/24/2020.
Gasoline & Special Fuel Tax	Fuel Tax	26th of each month. 39-27-105(1).	None as of 8/24/2020.
	International Fuel Tax Agreement	Quarterly on the last day of the month following the quarter.	None as of 8/24/2020.
Environmental Response Surcharge PFAS Fee LPG & NG Inspection Fee		26th of each month. (These surcharges are administered in the same manner as the fuel tax.) 8-20-206.5(2).	None as of 8/24/2020.
Public Utility Administration Fee		May 15th of each year. 40-2-111.	None as of 8/24/2020.
Cigarette Tax		10th of each month. 39-28-104(1).	None as of 8/24/2020.
Tobacco Products Tax		Quarterly on the 20th of the month following the reporting period. 39-28.5-106(2).	None as of 8/24/2020.



**Taxation Division Return Due Date Schedule**

<b>Tax or Fee Type</b>	<b>Sub-Type</b>	<b>Due Date</b>	<b>Emergency Provisions in Place</b>
Marijuana Tax	Retail Marijuana Sales Tax	20th of each month. (Retail marijuana sales tax is administered in the same manner as the state sales tax.) 39-28.8-201.	None as of 8/24/2020.
	Retail Marijuana Excise Tax	20th of each month. 39-28.8-304(2). (Retail marijuana excise tax is administered in the same manner as the state sales tax. 39-28.8-301.)	None as of 8/24/2020.
Liquor Excise Tax and Surcharges	Liquor Excise Taxes and Surcharges	20th of each month. 44-3-503(3).	None as of 8/24/2020.
	Excise Tax for Winery Direct-Shipper Permittees	20th of each month. 44-3-503(3).	None as of 8/24/2020.