

Table 1

Quarterly Prepayment Sales and Use Tax Accounts*

The tax due dates shown below apply to taxpayers who in addition to filing a quarterly return form, make two prepayments each quarter.

Reporting Period	Tax Due Date	Tax Type Code	Tax Period Ending Date
1st Quarter (January-March)			
First prepayment	February 24	04101	01/31/YY
Second prepayment	March 24	04102	last day of February
Quarterly payment	April 30	04100	03/31/YY
2nd Quarter (April-June)			
First prepayment	May 24	04101	04/30/YY
Second prepayment	June 24	04102	06/15/YY
Quarterly payment	July 31	04100	06/30/YY
3rd Quarter (July-September)			
First prepayment	August 24	04101	07/31/YY
Second prepayment	September 24	04102	08/31/YY
Quarterly payment	October 31	04100	09/30/YY
4th Quarter (October-December)			
First prepayment	November 24	04101	10/31/YY
Second prepayment	December 24	04102	11/30/YY
Quarterly payment	January 31	04100	12/31/YY

*Prepayment Amounts

See **page 4** for information on how to calculate your prepayments.

Table 2

Quarterly Sales and Use Tax Accounts

The tax due dates shown below apply to taxpayers who file a return and pay taxes once each quarter.

Reporting Period	Tax Due Date	Tax Type Code	Tax Period Ending Date
1st Quarter (January-March)	April 30	04100	03/31/YY
2nd Quarter (April-June)	July 31	04100	06/30/YY
3rd Quarter (July-September)	October 31	04100	09/30/YY
4th Quarter (October-December)	January 31	04100	12/31/YY

Reminder: If you use the ACH debit method of payment, you must complete your call by 3:00 p.m. Pacific time on the due date.

Table 3
Monthly Sales and Use Tax Accounts

The tax due dates shown below apply to taxpayers who file a return and pay taxes once a month.

Please note: These due dates do not apply to quarterly prepayment accounts.

Reporting Period	Tax Due Date	Tax Type Code	Tax Period Ending Date
January	last day of February	04100	01/31/YY
February	March 31	04100	last day of February
March	April 30	04100	03/31/YY
April	May 31	04100	04/30/YY
May	June 30	04100	05/31/YY
June	July 31	04100	06/30/YY
July	August 31	04100	07/31/YY
August	September 30	04100	08/31/YY
September	October 31	04100	09/30/YY
October	November 30	04100	10/31/YY
November	December 31	04100	11/30/YY
December	January 31	04100	12/31/YY

Table 4
Monthly “Fuel Distributions” Accounts
BOE-401-DB Returns

The tax due dates shown below apply to taxpayers who file a return and prepay taxes on fuel distributions once a month.

Reporting Period	Tax Due Date	Tax Type Code	Tax Period Ending Date
January	February 25	05600	01/31/YY
February	March 25	05600	last day of February
March	April 25	05600	03/31/YY
April	May 25	05600	04/30/YY
May	June 25	05600	05/31/YY
June	July 25	05600	06/30/YY
July	August 25	05600	07/31/YY
August	September 25	05600	08/31/YY
September	October 25	05600	09/30/YY
October	November 25	05600	10/31/YY
November	December 25	05600	11/30/YY
December	January 25	05600	12/31/YY

Reminder: If you use the ACH debit method of payment, you must complete your call by 3:00 p.m. Pacific time on the due date.