

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	last day of February	05600	01/31/YY
February	March 31	05600	last day of February
March	April 30	05600	03/31/YY
April	May 31	05600	04/30/YY
May	June 30	05600	05/31/YY
June	July 31	05600	06/30/YY
July	August 31	05600	07/31/YY
August	September 30	05600	08/31/YY
September	October 31	05600	09/30/YY
October	November 30	05600	10/31/YY
November	December 31	05600	11/30/YY
December	January 31	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.