



Taxation Division Return Due Date Schedule

Tax or Fee Type	Sub-Type	Due Date	Emergency Provisions in Place
Income Tax	Individual	The 15th day of the 4th month following the close of the tax year (April 15 for calendar year taxpayers). 39-22-608(2).	EO D 2020-010 grants an extension of time to pay until July 15, 2020 for any payment due April 15, 2020 without penalty or interest. Emergency rules have been adopted.
	Partnership		
	C Corporations		
	S Corporations		
	Estates & Trusts		
	Wage Withholding	Quarterly (annual tax < \$7k): Last day of the month following the quarter. Rule 39-22-604(7).	None as of 4/3/2020.
		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 4/3/2020.
	Real Property Sale Withholding	Within 30 days of closing.	None as of 4/3/2020.
	Annual Withholding Reconciliation and W-2 Filing with Department	January 31. 39-22-604(6)(a); I.R.C. § 6071.	None as of 4/3/2020.
	Wage Withholding Statement (W-2) Issuance to Employees	January 31. 39-22-604(6)(a); I.R.C. § 6051.	None as of 4/3/2020.
	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).	EO D 2020-010 grants an extension of time to pay until July 15, 2020 for any payment due April 15, 2020 without penalty or interest. Emergency rules have been adopted.
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).	EO D 2020-010 grants an extension of time to pay until July 15, 2020 for any payment due April 15, 2020 without penalty or interest. Emergency rules have been adopted.	
	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).		



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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 4/3/2020.
	Oil & Gas Severance		
	Coal Severance		
	Molybdenum Ore Severance	April 15, July 15, October 15, and January 15. 39-29-104(1).	None as of 4/3/2020.
	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 4/3/2020.
		Statements to Interest Owners: March 1 with copies to the Department by April 15.	None as of 4/3/2020.
Corporate Estimated Payments	The 15th of each month. 39-22-606 (4)(b)(II); 39-29-112(2).	None as of 4/3/2020.	
Sales & Use Tax	State & Local Sales Tax	Annual (average monthly tax < \$15): January 20. Rule 39-26-109(2).	Returns due April 20, 2020 may be filed on or before May 20, 2020 without incurring penalty or interest charges. Retailers will not be permitted to retain the vendor fee for returns filed after April 20, 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).	Emergency rules are being drafted.
	Retailer's Use Tax	See state and local sales tax, above.	None as of 4/3/2020.
	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 4/3/2020.
	County Lodging Tax	See state and local sales tax, above.	None as of 4/3/2020.
	Local Marketing District Tax	See state and local sales tax, above.	None as of 4/3/2020.
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 4/3/2020.	
Prepaid Wireless e911 & TRS Surcharges	See state and local sales tax, above.	None as of 4/3/2020.	
Passenger Mile Tax	Quarterly on the last day of the month following the quarter.	None as of 4/3/2020.	
Vehicle Daily Rental Fee	20th of each month. 43-4-804(1)(b) (III).	None as of 4/3/2020.	



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Gasoline & Special Fuel Tax	Fuel Tax	26th of each month. 39-27-105(1).	None as of 4/3/2020.
	International Fuel Tax Agreement	Quarterly on the last day of the month following the quarter.	As of 3/27/2020 the Department has suspended the requirements associated with IFTA for any motor vehicle engaged in interstate disaster relief efforts as part of the COVID-19 relief effort until June 30, 2020.
Environmental Response Surcharge/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 4/3/2020.
Public Utility Administration Fee		May 15th of each year. 40-2-111.	None as of 4/3/2020.
Cigarette Tax		10th of each month. 39-28-104(1).	None as of 4/3/2020.
Tobacco Products Tax		Quarterly on the 20th of the month following the reporting period. 39-28.5-106(2).	None as of 4/3/2020.
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 4/3/2020.
	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 4/3/2020.
Liquor Excise Tax and Surcharges	Liquor Excise Taxes and Surcharges	20th of each month. 44-3-503(3).	None as of 4/3/2020.
	Excise Tax for Winery Direct-Shipper Permittees	20th of each month. 44-3-503(3).	None as of 4/3/2020.

Property Tax: The state is working to help county treasurers to assist people with property tax payment deadlines. Please [contact your county treasurer](#) for further information.