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 ¶400 Tax Calendar.—

State & Local Taxes

¶ 400. Tax Calendar.—

The following calendar list dates for returns, payments, and other duties and rights of taxpayers, except recurring monthly dates (see ¶ 450).

Dates given are the last days for performance without penalty. If due date falls on a Saturday, Sunday or holiday, filing or payment is usually accepted on the next business day.

Date	Item	Paragraph
JAN. 1	Property tax--Valuation date for property assessed as of a March 1 taxable status date	31,393
15	Personal income tax--Final estimated tax installment to N.Y. State Income Tax. Last day to file return and pay full tax without addition to tax for underpayment of final required estimated installment	56,466
	Personal income tax--Farmers and fishermen file annual estimated tax installment (if final return isn't filed by March 1) with N.Y. State Income Tax	57,355
31	Highway use tax--Carrier's quarterly return and payment to Dept. Tax. & Fin. if liability for prior year not over \$4,000	42,325; 42,330
	Fuel use tax--Carrier's quarterly and information returns and payment to Dept. Tax. & Fin.	42,325; 42,330
	Property tax--Last day for Dept. Environmental Conservation to assess franchisees of state-owned shellfish grounds	31,315
	Property tax--Last day to pay property taxes without incurring interest (or within 30 days of date of	

		receipt of tax roll and warrant)	31,600
		Unemployment insurance tax-Employer's report of contributions with Dept. Labor Unemployment Div.	38,572
FEB.	1	Property tax--Pay 1st 1/2 of property tax due (if county allows installment payments)	31,605
		Property tax--Application for new multiple dwelling exemption (application must be filed between Feb. 1 and Mar. 15)	31,370
	15	Insurance companies--Tax under Ins. Law Sec. 330; 554--Report and payment to Supt. of Ins.	51,715; 51,720
	28	Withheld taxes: Filers with less than \$700 quarterly withholding: (a) Reconcile and pay taxes withheld with Form WT-4-AEZ. (b) Report employee/payee wage reporting and withholding information on Form WT-4-B Filers with \$700 or more quarterly withholding liability: (a) Reconcile taxes withheld with Form WT-4A (b) Report employee/payee wage reporting and withholding information on Form WT-4-B. ...	57,647
MAR.	1	Insurance companies--Tax under Ins. Law, Sec. 553-Report and payment to fire district and firemen's association	51,710
		Personal income tax--Farmers and fishermen file final return and pay total tax to N.Y. State Income Tax in lieu of Jan. 15 estimated tax installment	57,355; 57,655
		Property tax--Taxable status date for cities and towns generally	31,580
	14	Property tax--Last day to file application for new multiple dwelling exemption (application must be filed between Feb. 1 and Mar. 15)	31,370
	15	Business corporations--Franchise tax (calendar year)--File annual return, pay Commr. balance due in full; if prior tax over \$1000, pay percentage of prior tax as 1st installment of estimated tax	12,410;

			12,420
		Insurance corporations--Franchise tax (calendar year)--File annual return, pay Commr.	51,745; 51,780
		Oil companies--Additional franchise tax--File annual return, pay Commr. (plus estimated tax)	13,220
		S Corporations--File return along with filing fee with Dept. Tax. & Fin. (15th day of 3rd month after close of taxable year)	55,277
		Transportation, transmission, and agricultural corporations--Franchise tax--Report and pay Commr.	13,213; 48,698
		Telecommunications--Service providers report, pay Commr.	13,215
		Utilities--Gross income tax--Report, pay Commr.	13,200
		Water, steam, gas, electric companies--Franchise tax--Report and pay Commr.	13,205
		Transportation and transmission companies--Gross earnings tax--Report and pay Commr.	13,213
		Property taxes (Nassau Cty.)--Nonresidents demand notice of assessment from board of assessors	31,415
		Banks, trust companies, production credit associations--Report, pay Commr.	51,164; 51,180
20		State and local sales and use taxes--quarterly report, payment to N.Y. State Sales Tax (monthly, if receipts, charges, or rents total \$300,000 or more in any of prior 4 quarters); annual report, payment for small businesses (eff. for periods starting after May 31, 1998).....	23,020
31		Utilities--Special franchise tax--Report to State Bd. of Equal. and Assessment	31,780
APRIL	1	Property tax--Pay tax on state--owned shellfish grounds to Dept. Environmental Conservation	31,315
15		Personal income tax--Return and payment to NY State Income Tax (15th day of 4th month after end of taxable year) .	56,440; 56,480;

			56,495;
			56,880;
			57,190;
			57,200;
			57,215
		Personal income tax--Estimated tax installment to N.Y. State Income Tax	56,466
30		Highway use tax--Carrier's quarterly return and payment with Dept. Tax. & Fin., if liability for prior year not over \$4000	42,325; 42,330
		Fuel use tax--Carrier's quarterly and information returns and payment to Dept. Tax. & Fin.	42,325; 42,330
		Unemployment insurance tax--Employer's report of contributions with Dept. Labor Unemployment Div.	38,572
		Withheld taxes:	
		Filers with less than \$700 quarterly withholding:	
		(a) Reconcile and pay taxes withheld with Form WT-4-AEZ.	
		(b) Report employee/payee wage reporting and withholding information on Form WT-4-B.	
		Filers with \$700 or more quarterly withholding liability:	
		(a) Reconcile taxes withheld with Form WT-4A	
		(b) Report employee/payee wage reporting and withholding information on Form WT-4-B ..	57,647
MAY	1	Property taxes--Taxable status date for various counties	31,580
	15	Exempt organizations (unrelated business income tax)--Return, payment to Commr. (15th day of 5th month after close of taxable year) .	10,600;
		Property taxes--Nonresidents of cities or towns demand notice of assessment and hearing for complaint	31,410; 31,415
	Fourth Tues.	Property tax--First day for hearing complaints on assessments (hearing for nonresidents and corporations with property in more than one city or town must meet no later than 21 days afterwards)	31,480
JUNE	1	Property tax--Taxable status date for	

		various counties	31,580
15		Business corporations--Franchise tax--File estimated tax declaration, pay 1/3 to Commr. (exceptions)	12,435
		Banks, financial institutions--File estimated tax declaration, pay 1/3 to Commr. (exceptions)	51,160; 51,740
		Oil companies--Additional franchise tax--estimated tax declaration, pay 1/3 to Commr. (exceptions)	13,220
		Telecommunications service providers --Franchise tax--File estimated tax declaration, pay 1/3 to Commr. ..	13,215
		Transportation and transmission cos.--Franchise tax--File estimated tax declaration, pay 1/3 to Commr. ..	13,213
		Utilities--Gross income tax--File estimated tax declaration, pay 1/3 to Commr.	13,200
		Water, steam, gas, and electric cos.--Franchise tax--File estimated tax declaration, pay 1/3 to Commr. ...	13,205
		Personal income tax--Estimated tax installment to N.Y. State Income Tax ..	58,620
20		State and local sales and use taxes--file quarterly or annual report (for periods starting before June 1, 1998), pay State Sales Tax	21,380; 21,418; 77,000
JULY	1	Property tax--Last day to pay village taxes to village treasurer without additional charge	31,600
	31	Mortgage recording tax--Report of advances on trust mortgage to Commr. ..	35,227
		Withheld taxes:	
		Filers with less than \$700 quarterly withholding:	
		(a) Reconcile and pay taxes withheld with Form WT-4-AEZ.	
		(b) Report employee/payee wage reporting and withholding information on Form WR-4-B	
		Filers with \$700 or more quarterly withholding liability:	
		(a) Reconcile taxes withheld with Form WT-4A	
		(b) Report employee/payee wage reporting and withholding information on Form WT-4-B.	58,650
		Highway use tax--Carrier's quarterly	

		return and payment to Dept. Tax. & Fin. if liability for prior year not over \$4,000	42,325;
			42,330
		Fuel use tax--Carrier's quarterly and information returns and payment to Dept. Tax. & Fin.	42,325;
			42,330
		Unemployment insurance tax--Employer's report of contributions with Dept. Labor Unemployment Div.	38,572
AUG.	1	Property tax--Pay 2nd 1/2 of property tax due (if county allows installment payments) (see Feb. 1)	31,605
SEPT.	15	Business corporations--Franchise tax--File estimated tax declaration, pay 1/3 to Commr. (exceptions)	12,435
		Banks, financial institutions--File estimated tax declaration, pay 1/3 to Commr. (exceptions)	51,160;
			51,740
		Oil companies--Additional franchise tax--File estimated tax declaration, pay 1/3 to Commr. (exceptions)	13,220
		Telecommunications service providers --Franchise tax--File estimated tax declaration, pay 1/3 to Commr. ..	13,215
		Transportation and transmission cos.--Franchise tax--File estimated tax declaration, pay 1/3 to Commr. ...	13,213
		Utilities--Gross income tax--File estimated tax declaration, pay 1/3 to Commr.	13,200
		Water, steam, gas, and electric cos.--Franchise tax--File estimated tax declaration, pay 1/3 to Commr. ...	13,205
		Personal income tax--Estimated tax installment to N.Y. State Income Tax .	58,620
	20	State and local sales and use taxes--quarterly report, payment to State Sales Tax	21,380;
			21,418;
			77,000
OCT.	24	Property tax--Last day to file petition for small claims assessment review in N.Y. City	31,515
	31	Highway use tax--Carrier's quarterly return and payment to Dept. Tax. & Fin. if liability for prior year not over \$4,000	42,325;
			42,330
		Fuel use tax--Carrier's quarterly and	

		information returns and payment to	
		Dept. Tax. & Fin.	42,325;
			42,330
		Withheld taxes:	
		Filers with less than \$700 quarterly	
		withholding:	
		(a) Reconcile and pay taxes withheld	
		with Form WT-4-AEZ.	
		(b) Report employee/payee wage	
		reporting and withholding	
		information on Form WT-4-B	
		Filers with \$700 or more quarterly	
		withholding liability:	
		(a) Reconcile taxes withheld with	
		Form WT-4A	
		(b) Report employee/payee wage	
		reporting and withholding	
		information on Form WT-4-B. ..	58,650
NOV.	1	Property tax--Taxable status date for	
		supplemental assessment roll	31,580
DEC.	15	Franchise tax on business corporations--File	
		estimated tax declaration with	
		Commr., pay 1/3 (exceptions)	12,435
		Banks, financial institutions--File	
		estimated tax declaration, pay 1/3	
		to Commr.	51,160
		Oil companies--Additional franchise	
		tax--estimated tax payment to	
		Commr.	13,220
		Telecommunications service providers	
		--Franchise tax--File estimated	
		tax declaration, pay 1/3 to Commr. ..	13,215
		Transportation and transmission	
		cos.--Franchise tax--File estimated	
		tax declaration, pay 1/3 to Commr. ..	13,213
		Utilities--Gross income tax--File	
		estimated tax declaration, pay 1/3 to	
		Commr.	13,200
		Water, steam, gas, and electric	
		cos.--Franchise tax--File estimated	
		tax declaration, pay 1/3 to Commr. ...	13,205
20		State and local sales and use	
		taxes--quarterly report, payment to	
		State Sales Tax	21,380;
			21,418;
			77,000
31		Utilities--Special franchise tax--taxable	
		status date	31,790
		Property tax--taxable status date for	
		railroad property	31,580
		Unemployment insurance tax--Employer's	
		report of contributions with Dept.	

Labor Unemployment Div. 38,572