



■ Change in Due Date for Sales and Related Tax Returns

TO: Those Who File Forms ST-1, CMFT- 1, PST-1, and ART-1

If you file any of the above returns for any liability period beginning October 1, 1991, or later, the due date for your return has changed.

The new due date for all such returns is the **20th of the month** following the liability period for which the return is due.

■ Monthly Filers

The new due date first affects your October 1991 return, which is due no later than November 20, 1991.

■ Quarterly Filers

The new due date first affects your fourth quarter return for calendar year 1991, which is due no later than January 20, 1992.

■ Annual Filers

The new due date first affects your 1991 return, which is due no later than January 20, 1992.

TO: Those Who File Forms RVT-7, RUT-25, RUT-50, and ST-44

If you file any of the above returns, the due date for your return has **not** changed.

Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.

