



■ Earlier Due Date for Sales and Related Tax Returns

Important Reminder

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.

What if I file late?

If your return is filed after the due date, you will

- lose the 1.75 percent discount given for filing on time (for ST-1, CMFT-1, and ART-1 returns),
- owe a late-filing penalty of 10 percent of all tax due, and
- owe interest of 1.25 percent of tax due for each month or fraction of a month your return is late.

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.



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