



■ Changes in Filing for Invested Capital Tax Accounts

TO: Registered Invested Capital Tax Accounts

The due dates for paying Invested Capital Tax have changed. These changes are reflected on the following revised forms:

- Form ICT-1, Estimated Payment of Invested Capital Tax, filed quarterly, and
- Form ICT-4, Invested Capital Tax Return, filed annually.

What due dates have changed?

All due dates have changed; in addition, a new fourth-quarter estimated payment is due. In the order that you will be affected:

- the 1992 third-quarter estimated payment (Form ICT-1) is due no later than September 15, 1992 (rather than September 1);

- the 1992 fourth-quarter estimated payment (Form ICT-1) is due no later than December 15, 1992 (this is a new payment);
- the annual return (Form ICT-4) is due no later than March 15, 1993 (rather than February 15);
- the 1993 first-quarter estimated payment (Form ICT-1) is due no later than March 15, 1993 (rather than March 1); and
- the 1993 second-quarter estimated payment (Form ICT-1) is due no later than June 15, 1993 (rather than June 1).

You must continue to file your estimated payments and returns using these new due dates:

- first quarter: March 15
- second quarter: June 15
- third quarter: September 15
- fourth quarter: December 15
- annual: March 15

How has Form ICT-1 changed?

We have changed the format of Form ICT-1, the form which you use to make your estimated payments. The form is a payment stub to be used with our automated processing equipment. After you receive Form ICT-1 from us, you must fill out and detach the payment stub and send it to us with your payment so that we receive it on or before the due date indicated.

Questions?

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

