

<b>STATES</b>	<b>ANNUAL/SEMI/QUARTERLY</b>	<b>DUE DATES</b>
Alabama	Annual	12/31
Arkansas	Annual	10/10
Arizona	Semi	11/1 and 5/1
California	Semi	12/10 and 4/10
Colorado	Annual or Semi	4/30 or 2/28 and 6/15
Connecticut	Semi or Quarterly	7/31 and 1/1 or 7/31,10/1, 1/1 and 4/1
District of Columbia	Semi or Quarterly	3/31 and 9/15
Delaware	Annual	9/30
Florida	Annual	11/30
Georgia	Varies w/ counties	Varies w/counties
Hawaii	Semi	8/20 and 2/20
Idaho	Semi	12/20 and 6/20
Illinois	Semi	6/1 and 9/1
Indiana	Semi	5/10 and 11/10
Iowa	Semi	9/1 and 3/1
Kansas	Semi	12/20 and 5/10
Kentucky	Annual	12/31
Louisiana	Annual	12/31
Maine	Varies	Varies w/counties
Maryland	Annual or Semi	9/30/ or 9/30 and 12/31
Massachusetts	Semi or Quarterly	11/1 and 5/1 or 8/1, 11/1/2/1 and 5/1
Michigan	Summer and Winter	9/14 and 2/14
Minnesota	Semi	5/15 and 10/15
Mississippi	Annual	2/1
Missouri	Annual	12/31
Montana	Semi	11/30 and 5/31
Nebraska	Semi	3/31 and 9/30
Nevada	Quarterly	8/30, 10/11, 1/17, 3/13
New Hampshire	Annual or Semi	7/1 or 7/1 and 12/1
New Jersey	Quarterly	2/1, 5/1, 8/1, and 11/1
New Mexico	Semi	12/10 and 5/10
New York	Varies w/ counties	Varies w/counties
North Carolina	Annual	1/5
North Dakota	Varies w/ counties	Varies w/counties
Ohio	Semi	2/1 and 7/1
Oklahoma	Annual	Varies w/counties
Oregon	3 times a year	11/15, 2/15 and 5/15
Pennsylvania	Three Separate Bills	County 3/31 Township 3/31 School 8/31
Rhode Island	Varies w/ counties	Varies w/counties
South Carolina	Annual	1/15
South Dakota	Semi	4/30 and 10/31
Tennessee	Annual	2/28
Utah	Annual	11/30
Vermont	Varies w/ Counties	Varies w/counties
Virginia	Semi	6/5 and 12/5
Virginia Cities	Semi	12/5 and 6/5
Washington	Semi	4/30 and 10/31
West Virginia	Semi	9/1 and 3/1
Wisconsin	Annual or Semi	1/31 or 1/31 and 7/31
Wyoming	Semi	11/10 and 5/10