

SHELBY COUNTY OCCUPATIONAL TAX OFFICE DUE DATES

OCCUPATIONAL TAX	DUE DATE
1 st Quarter (January thru March)	April 30 th
2 nd Quarter (April thru June)	July 31 st
3 rd Quarter (July thru September)	October 31 st
4 th Quarter (October thru December)	January 31 st

NET PROFIT	DUE DATE
Calendar Year Reporting (January thru December)	April 15 th
Fiscal Year Reporting	15 th Day of the 4 th month following the close of the fiscal year.

BUSINESS LICENSE RENEWAL	DUE DATE
Renew annually at \$75	No later than April 15 th

RECONCILIATION	DUE DATE
Occupational Reconciliation Reports	No later than February 28 th

EXTENSIONS	DUE DATE
Requests	No later than 15 th day of the 4 th month following the business year end

*Extensions **must** be accompanied with a copy of the taxpayer's (IRS) Internal Revenue Service request for extension form.

*Extensions can be granted for no more than 6 months unless the (IRS) Internal Revenue Service has granted a longer extension or the business chooses to pay a properly estimated tax amount to the Shelby County Occupational License Office at the time of the extension request.

TAXES THAT ARE NOT PAID BY THEIR DUE DATE WILL BE ASSESSED PENALTIES AND INTEREST

PENALTY	INTEREST RATE
5% Per month and not less than \$25.00.	1% Per month or 12% per annum.

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