

CLAY 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

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 Clay County Occupational Tax Office at the time of the extension request.	

TAXES NOT PAID BY 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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