

Revenue REVIEW

2nd
Quarter
FY 2004

(January, February,
March 2004)

A Quarterly Publication of the Alabama Department of Revenue

Tom Surtees Named State Revenue Commissioner



Tom Surtees

Alabama Governor Bob Riley appointed G. Thomas (Tom) Surtees to the post of State Revenue Commissioner, effective March 15, 2004.

Mr. Surtees, who was with Birmingham-based Citation Corporation since 1990, most recently served as the company's Vice President of Human Resources. Prior to working at Citation, Mr. Surtees was an employee relations manager at Stockham Valves and Fittings, Inc., and a personnel and purchasing manager for the Lamson and Sessions Company.

Mr. Surtees, 53, earned a bachelor's degree in Business Administration from the University of Alabama at Birmingham in

1979. In 1985, he received his Masters of Business Administration. Mr. Surtees is also a graduate of the United States Army Command and General Staff College and served in the United States Army Reserves and the Alabama Army National Guard. He retired with the rank of Lieutenant Colonel.

An active member of several civic and

professional organizations, Mr. Surtees previously held a position on the Pleasant Grove City Council. From 1992 to 1998, he served on the Jefferson County Board of Education, four of those years as president.

As ADOR commissioner, Mr. Surtees oversees the annual collection of over \$6.1 billion in state taxes and fees.

Municipalities Partner with ADOR

The Alabama Department of Revenue's electronic business tax filing and payment program, implemented in October 2003, continues to gain popularity with local governments. The cities of Huntsville, Gulf Shores, Daphne and Robertsdale recently signed agreements with the ADOR allowing their business taxpayers to file respective city sales, use, rental and lodgings tax returns free-of-charge using the state's new business tax electronic filing system.

Business taxpayers filing a Huntsville or Gulf Shores sales, use, rental or lodgings tax return were able to electronically file their local return along with their state return on April 1. Robertsdale and Daphne business taxpayers gained access to the system May 1. Plans are underway for Montgomery County and the city of Northport to come on board during July.

"We are very pleased to come together and share our resources to provide the electronic filing service to the cities," said State Revenue Commissioner Tom Surtees. "Our partnership proves that state and local governments can work together to improve our operational efficiencies, save

valuable taxpayer dollars in operating costs, and provide taxpayers with the convenience of electronic filing at no cost to them."

The agreements stipulate that the ADOR provides only the access to the filing service. The new filing service will cost cities 50 cents per filing transaction. The cities retain full control over all local tax administration, collection, auditing, and enforcement matters.

For more information concerning the new paperless business tax filing and payment program, visit the ADOR Web site at www.ador.state.al.us or contact the agency's local tax representatives, Angela Till or John Paradise at (334) 242-1175.

NOTICE:

Another convenient method of tax payment joins the current credit card payment accepted by the Alabama Department of Revenue. Taxpayers may now use their debit cards for payment of their tax liabilities applicable to the majority of state taxes. The debit cards must display the VISA or Mastercard logo.

Georgia DOR Posts Tax Delinquent List

Effective Feb. 9, 2004, the Georgia Department of Revenue began posting a list of delinquent taxpayers on its Web site, www.gatax.org. According to recent GDOR press releases, individual and business taxpayers on the list have a recorded tax execution or lien filed against them in the county superior court of the taxpayers' location at the time of recording. The listed amounts do not necessarily reflect the current outstanding balance, as payments could have been made since lien recording or since the accrual of additional interest and penalties.

The GDOR explained its attempts at communication, its opportunities for the taxpayers to pay the tax liability or explain discrepancies, and its mailing of notices to the last known taxpayers' addresses.

The agency expanded the list in May with the addition of names of corporate officers affiliated with some of the busi-

nesses owing back taxes.

"Under Georgia law, corporate officers who control or supervise the collection and/or remittance of trust funds (withholding and sales tax) are personally liable for those funds," said Georgia Revenue Commissioner Bart L. Graham.

"Our objective in posting delinquent taxpayers' names on the Internet is to bring as many taxpayers as possible into compliance with the states' tax laws and to dissuade individuals who might be considering not to fulfill their tax obligation to take another course of action.

"We are not trying to embarrass anyone. We are constantly trying to discover ways where we can more effectively use the resources we have at our disposal. It's too expensive, too impractical and too

time-consuming for the Department to pursue each delinquent account on a case-by-case basis.

Publication of the names of those individuals and businesses with delinquent tax accounts dating back to May 1989 was authorized by 2003 legislation.

Revenue Review is published quarterly by the Alabama Department of Revenue Media Affairs Section. Comments or suggestions should be sent to: cblackstock@revenue.state.al.us, telephone (334) 242-1390 or (334) 242-1175. Tom Surtees, Commissioner; Cynthia Underwood, Assistant Commissioner; Lewis A. Easterly, Department Secretary; Carla A. Snellgrove, Public Information Manager; Carolyn Blackstock, Editor; and Mickey Godwin, layout and design.

Donation Checkoff Update

The Alabama 4-H Club Foundation is the newest refund checkoff, bringing the number of donation checkoffs on the state income tax return to 11.

Making its debut on the 2003 tax year return, the Foundation is an umbrella organization for 4-H youth education programs presented by the cooperative extension service at Auburn University, Alabama A & M University in Huntsville, and Tuskegee University.

The first voluntary refund checkoff, the Alabama Nongame Wildlife Fund, appeared on the 1983 individual income tax return.

Statement of Gross Tax Collections

Through End of FYTD 2004 2nd Quarter
(Jan., Feb., March '04)

	FYTD 2003-2004	FYTD 2002-2003	% Change
Business Privilege Tax	\$ 42,140,513.77	\$ 44,989,125.50	(6.33)
Gasoline	197,703,380.36	191,716,096.24	3.12
Income Tax-Corporate	137,328,238.81	98,527,423.55	39.38
Income Tax-Individual	1,226,179,741.84	1,165,494,951.16	5.21
Income Tax (Total)	1,363,507,980.65	1,264,022,374.71	7.87
Motor Fuels	63,759,983.22	60,552,865.56	5.30
Oil & Gas Privilege (8%)	32,978,540.11	27,012,415.58	22.09
Oil & Gas Production (2%)	13,234,967.37	10,741,900.65	23.21
Sales	838,324,789.37	778,239,993.62	7.72
Use Tax	102,777,994.18	97,836,758.07	5.05
Utility Gross Receipts	174,941,276.96	177,641,899.93	(1.52)
SUBTOTAL	2,829,369,425.99	2,652,753,429.86	6.66
SUBTOTAL (OTHER TAXES)	528,252,110.40	501,862,215.90	5.26
TOTAL (ALL TAXES)	\$3,357,621,536.39	\$3,154,615,645.76	6.44

Tax Incentives Update 2004

FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), *Code of Alabama 1975*), as either of the following:

- a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).
- b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2004 – December 31, 2004

County	Rank	Area	County	Rank	Area
Barbour County	EZ	Enterprise Zones only	Jackson County	EZ	Enterprise Zones only
Bullock County	63	entire county*	Lamar County	59	entire county
Butler County	58	entire county*	Lawrence County	EZ	Enterprise Zones only
Cherokee County	EZ	Enterprise Zones only	Lowndes County	55	entire county*
Choctaw County	65	entire county	Macon County	EZ	Enterprise Zones only
City of Birmingham	EZ	Enterprise Zones only	Marion County	50	entire county
City of Montgomery	EZ	Enterprise Zones only	Mobile County	EZ	Enterprise Zones only
City of Prichard	EZ	Enterprise Zones only	Monroe County	55	entire county*
Clarke County	47	entire county*	Perry County	63	entire county*
Clay County	EZ	Enterprise Zones only	Pickens County	54	entire county*
Conecuh County	55	entire county	Pike County	EZ	Enterprise Zones only
Coosa County	52	entire county	Randolph County	EZ	Enterprise Zones only
Covington County	EZ	Enterprise Zones only	Russell County	48	entire county*
Dallas County	61	entire county*	Sumter County	66	entire county*
Escambia County	46	entire county*	Talladega County	EZ	Enterprise Zones only
Etowah County	EZ	Enterprise Zones only	Tallapoosa County	EZ	Enterprise Zones only
Fayette County	45	entire county	Washington County	60	entire county
Franklin County	49	entire county	Wilcox County	67	entire county*
Greene County	62	entire county	Winston County	52	entire county
Hale County	51	entire county			

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.

Visit ADOR's Web site at www.ador.state.al.us for additional information on Alabama tax incentives.

February 17, 2004

Annual Report of Qualifying Projects For Capital Credit

In accordance with Section 40-18-196, Code of Alabama 1975, this report shall serve as the report required to be issued annually to the Alabama Legislature and the public by the Alabama Department of Revenue, before the fifth Legislative day of each regular session, as to the qualifying projects with respect to which capital credits are claimed during the year.

The Department of Revenue has approved a total of 529 capital credit projects with 62,932 jobs estimated, with a total of \$13,657,044,288 in estimated capital costs. Of the 529 projects approved, 199 projects have filed reports of being placed in service with a total of \$6,415,081,249 in actual costs and at least 23,600 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, a total of \$48,759,797 in capital credits has been claimed. Based on totals for all years, the average credit taken per job created is \$2,066.

Recap of Capital Credit Program

Reporting Year	Approved Projects	Estimated Jobs Created	Estimated Project Costs	Projects Placed in Service	Actual Jobs Created	Actual Project Costs	Total Capital Credits Taken Year to Date
1995	15	936	\$ 115,457,000				
1996	74	6,594	2,542,921,394	9	417	\$ 54,073,318	\$ 11,823
1997	75	7,269	1,275,609,930	19	1,394	204,863,019	2,399,482
1998	43	7,869	2,429,824,148	19	1,980	1,507,303,467	1,416,479
1999	66	6,931	956,619,990	26	2,867	471,501,054	1,315,505
2000	69	9,022	1,229,074,789	30	3,748	1,209,017,077	2,877,828
2001	57	7,855	1,335,376,116	41	4,855	772,302,719	6,284,852
2002	63	7,105	1,562,475,046	30	6,331	1,717,574,635	14,030,156
2003	67	9,351	2,209,685,875	25	2,008	478,445,960	20,423,672
TOTAL	529	62,932	\$13,657,044,288	199	23,600	\$6,415,081,249	\$48,759,797

Note: Ineligibility of corporations to claim NOL for 2001-tax year resulted in an increase of credits taken for 2002 reporting year.

IRS Interest Rate to Increase to 5% for Quarter Beginning April 1, 2004

The interest rate for the calendar quarter beginning April 1, 2004, will increase to five percent (5% APR) for underpayments, according to the Internal Revenue Service's "News Room" webpage, citing News Release IR-2004-27.

According to §40-1-44, Code of Alabama 1975, the Alabama Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (5%), with the exception of land sold by the state for taxes, which shall be calculated at 12% as provided for under Sec. 40-5-9.

Interest Rates By Calendar Quarter

(Established by: 26 USCA §6621; §40-1-44, Code of Alabama 1975)

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
1982	20%	20%	20%	20%
1983	16%	16%	11%	11%
1984	11%	11%	11%	11%
1985	13%	13%	11%	11%
1986	10%	10%	9%	9%
1987	9%	9%	9%	10%
1988	11%	10%	10%	11%
1989	11%	12%	12%	11%
1990	11%	11%	11%	11%
1991	11%	10%	10%	10%
1992	9%	8%	8%	7%
1993	7%	7%	7%	7%
1994	7%	7%	8%	9%
1995	9%	10%	9%	9%
1996	9%	8%	9%	9%
1997	9%	9%	9%	9%
1998	9%	8%	8%	8%
1999	7%	8%	8%	8%
2000	8%	9%	9%	9%
2001	9%	8%	7%	7%
2002	6%	6%	6%	6%
2003	5%	5%	5%	4%
2004	4%	5%		

ADOR Signs ATAT Agreement

The Alabama Department of Revenue is one of 37 state tax agencies, along with New York City and the District of Columbia, to sign a joint agreement to share information among their agencies relating to abusive tax shelters and illegal transactions, a move intended to strengthen efforts against this complex problem.

"Abusive tax avoidance transactions have become a threat to the fiscal health of our states," explained Stephen M. Cordi, Deputy Comptroller for Maryland and president of the Federation of Tax Administrators (FTA), an association of the tax agencies in all states, D.C. and New York City. "It's hard to overstate the size of the problem or the difficulty of dealing with it in an efficient and systematic way.

"These schemes depend on dozens of layers of transactions — each one intended to bury the taxable income a little deeper. The layers are then scattered among any number of states. We can only uncover these types of schemes by sharing knowledge and by having a close working relationship with our sister states."

The document, signed March 4, 2004, focuses on the type of abusive tax transaction information to be shared, confirms the role of joint promoter audits and coordinated enforcement actions, and encourages active exchanges of case listings and documents.

As New York State Department of Taxation and Finance Commissioner Andrew S. Eristoff explained, "Working with the IRS and other states, we will scrutinize major accounting firms, tax practitioners and other professional firms who may be or have been involved in promoting these illegal schemes, which allow companies and individuals to evade millions of dollars in taxes. The complexity of these transactions doesn't mitigate the fact that these companies and individuals are engaged in potentially criminal acts, ripping off the vast majority of honest taxpayers."

"In Alabama, we look forward to this

opportunity to work closely with our sister states to remedy the growing problem of abusive tax avoidance transactions. I feel confident that honest taxpayers expect us to do all that we can to have these entities pay their fair share," said ADOR Director of Tax Policy Michael E. Mason.

California State Controller and Chair of the Franchise Tax Board Steve Westly

added, "With California facing a record budget deficit, we can't afford to let tax cheats take money away from schools, healthcare and major projects like building freeways. We're teaming up with other states to work smarter, catch more tax cheats and collect the revenue they owe."

State tax agencies routinely share con-

(Continued on Page 6)

Sales Tax Crimes

St. Clair County Businessman Pleads Guilty to Sales Tax Charges

St. Clair County businessman pleaded guilty Tuesday, April 13, to felony tax charges filed by the Alabama Department of Revenue, announced ADOR Commissioner Tom Surtees.

David Patrick Howard, president of Alabama Outdoors Recreation Center, Inc., formerly located at 3350 U.S. Highway 78, Leeds, Ala., pleaded guilty to two felony tax charges of willful failure to account for and pay over sales tax, a violation of Section 40-29-111, *Code Alabama 1975*.

The two felony charges spanned a two-year period from 1997 through 1998 and represented 14 monthly reporting periods for State of Alabama and city of Moody sales taxes collected from customers, but not reported or paid to the state or to the city. Alabama Outdoors Recreation Center, Inc., is no longer in operation, as it closed during the tax investigation.

St. Clair County Circuit Court Judge William Robinson ordered Howard to make full restitution for sales taxes owed to the state and city totaling approximately \$20,821.41 and ordered payment upon sentencing.

Howard's sentencing carried a one-year suspended jail term and three years of unsupervised probation, conditional upon the timely filing and payment of all state and

local taxes and compliance with all laws.

The ADOR filed city sales tax felony charges against Howard in conjunction with state charges because the department administers the city of Moody's sales tax, and as part of its local tax collection service, provides investigative and prosecutorial services for tax violations.

Montgomery Caterer Pleads Guilty to Sales Tax Charges

A Montgomery County business owner pleaded guilty Feb. 9, 2004, in Montgomery County District Court to charges of willful failure to pay sales taxes to the Alabama Department of Revenue.

Robert Crew Cawley, 46, owner of Culinary Arts/Academy Events located at 5312 Atlanta Hwy., Montgomery, Ala., pleaded guilty before Judge Lucie McLemore. Cawley was sentenced to one year in jail, suspended, with one year probation, conditional upon his timely filing and payment of all taxes, penalties, and interest, totaling approximately \$22,583.00 for tax periods January through December 1998. Judge McLemore also ordered Cawley to perform 100 hours of community service while serving his probation.

Cawley was an instructor associated with Trenholm State Culinary Arts during the periods involved. The sales tax violations came to light as a result of an audit by the Examiners of Public Accounts.

State sales tax revenues are earmarked for the state Education Trust Fund.

ADOR Joins Economic Crime Alliance



ADOR Investigations Division Director Charles Crumbley addresses media and agency representatives as he discusses the significance of the Economic Crime Alliance of Alabama. Standing with Crumbley are (left to right) Hon. William H. Pryor, Jr., U.S. Court of Appeals, 11th Circuit, then- Alabama Attorney General; Gene Cody, Alabama Criminal Information Justice Information Center; Ragan Ingram, Alabama Department of Insurance; Emanuel Roberts, ADOR Special Investigations Section Manager; Joseph Borg, Alabama Securities Commission Director.

The Alabama Department of Revenue is one of 10 state agencies joining forces to combat white collar crime throughout the state. ADOR Investigations Division Director Charles Crumbley and Special Investigations Manager Emanuel Roberts represented the department at a press conference held Feb. 27 at the Alabama Securities Commission to announce the formation of the Economic Crime Alliance of Alabama.

Member agencies of the alliance include: the Alabama Securities Commission; the Alabama Department of Revenue, Investigations Division; the Office of the Attorney General; the Department of Examiners of Public Accounts; the Office of Prosecution Services (District Attorneys); the Alabama Department of Public Safety, Alabama Bureau of Investigations; the Alabama Insurance Department; the Alabama Criminal Justice Information Center; the Alabama Department of Industrial Relations; and the Alabama Department of

Forensic Sciences.

“The effect of our joint investigations with our allies in the Economic Crime Alliance of Alabama is twofold: 1) Deterrence of tax cheating and the expanded recovery of badly-needed state, city and

county tax revenue; and 2) the alliance will contribute to leveling the playing field for a competitive business environment in Alabama by attacking the fraud and corruption that sometimes preys on good businesses,” said Mr. Crumbley.

ATAT Agreement

(Continued from Page 5)

Confidential tax data with one another. For more than 10 years, FTA has facilitated this activity by developing and sponsoring the Uniform Exchange of Information Agreement. Each state’s statute spells out the manner in which confidential data must be shared, stored, disposed of; the multistate disclosure agreement is the written authorization required by each state’s statute. The agreement specifies the types of work that will be done together to combat abusive and illegal transactions.

According to the FTA, the new agreement complements one signed last September between the IRS and 45 states (including Alabama), the District of Colum-

bia and New York City. Under the terms of the Abusive Tax Avoidance Transactions (ATAT) partnership, the federal and state governments agreed to coordinate their efforts and share data on illegal schemes to evade both federal and state taxes. However, there are abusive shelters and illegal transactions that are engineered to avoid state taxation only, particularly those involving the taxation of corporations, partnerships and pass-through entities. The agreement signed March 4 provides a formal structure for the states to notify one another when they uncover one of these new schemes, to share insights on new compliance thinking, and to point out potentially fruitful directions for audit exploration.

Taxation of PCB Settlement Proceeds

According to information released by the Internal Revenue Service (IRS), a class-action lawsuit filed by thousands of people in the Anniston area was recently settled with the company agreeing to pay in excess of \$600 million, plus legal fees. In the agency's Feb. 13, 2004, announcement (AL-2004-39), the IRS advised that settlement proceeds received by plaintiffs may be taxable, depending on several factors.

In regard to the treatment of such settlement proceeds under state tax laws, the ADOR advises taxpayers that Alabama law follows federal law in the treatment of settlement proceeds. If such proceeds are taxable under federal law, they will also be taxable at the state level. Taxpayers will need to know the basis of any property involved to know whether settlement damages received for loss of use or loss in value are taxable.

Taxpayers who have questions about this issue may contact the IRS toll-free at 1-800-829-1040 or visit the IRS Web site at www.irs.gov.

Administrative Rules

Effective April 21, 2004:

Adopted:

810-5-75-.31.01 Abandoned Motor Vehicle — Requirements for a Report of Sale
810-5-75-.31.02 Abandoned Motor Vehicle Record Request (Form MVT 32-13)

Amended:

810-5-75-.31 Title Procedure-Transfer of Title for Vehicle Under the Abandoned Motor Vehicle Act

Effective May 4:

Adopted:

810-5-1-.209 Helping Schools Distinctive License Plate

Repealed:

810-5-1-.452 Trailers and Semi-trailers

Effective June 8, 2004:

Adopted:

810-3-14-.01 Gross Income in General

Effective June 22, 2004:

Adopted:

810-5-1-.483.01 Exclusion—Utility Trailers
810-5-3-.01 Exclusion—Mobile Home and Travel Trailer, and Mobile Trailer
810-5-4-.01 Designated Agent—Dealer and Financial Institution Appointments
810-5-.04 Designated Agents—Time Frame for the Delivery of Title Applications to the Department
810-5-31-.01 Schedule of Fees and Commissions—Remittance of Fees by Personal Checks or Company Checks of Designated Agents
810-5-75-.03 Title Procedure—Requirements for Titling Gray Market Vehicles

Amended:

810-5-26-.02 Powers of the Department—Revocation and Denial of Authority to Act as Designated Agent of the Department

Alabama Income Tax Refund Checkoffs (Non-Campaign) Dollars Collected and Number of Returns

Fiscal Quarters:	2004/1	2004/1	2004/2	2004/2	2004 FYTD	2004/2
Alabama Aging Fund	\$ 625.00	37	\$ 11,767.00	1,017	\$ 12,392.00	1,054
Alabama Arts Development Fund	240.00	25	5,485.00	663	5,725.00	688
Alabama Nongame Wildlife Fund	1,311.00	27	7,822.00	902	9,133.00	929
Child Abuse Trust Fund	1,656.00	60	25,984.00	2,359	27,640.00	2,419
Alabama Veterans Program	693.00	34	13,050.00	1,213	13,743.00	2,247
AL Indian Children's Scholarship FD	209.00	20	4,874.00	647	5,083.00	667
Penny Trust Fund	172.00	20	2,786.00	463	2,958.00	483
Foster Care Trust Fund	683.00	39	6,800.00	923	7,483.00	962
Mental Health	389.00	32	6,358.00	818	6,747.00	850
Neighbors Helping Neighbors	468.00	19	8,468.00	625	8,936.00	644
Breast & Cervical Cancers Fund	1,322.00	109	16,039.00	1,553	17,361.00	1,662
4H Clubs		0	3,081.00	462	3,081.00	462
TOTALS:	\$7,768.00	422	\$112,514.00	11,645	\$117,201.00	12,067

Required Monthly Returns Tax Activity

- 10th** • Medicaid-related tax return and payment due for nursing facilities.
- Tobacco use tax return and payment due.
- 15th** • Gasoline information return due from carriers, transporters, and warehouses.
- Lubricating oils information return due from carriers, transporters, and warehouses.
- Motor carrier mileage tax return and payment due.
- Oil and gas production tax and privilege tax return and payment due two months following month of production.
- Withholding return and payment due from those employers required to remit on a monthly basis.
- 20th** • Aviation fuel tax return and payment due.
- Coal severance tax return and payment due.
- Coal transporters' and purchasers' returns due.
- Contractors' gross receipts tax return and payment due.
- Gasoline tax return and payment due.
- Iron ore severance tax return and payment due.
- Local solid minerals tax returns and payments due.
- Lodgings tax return and payment due.
- Lubricating oils tax return and payment due.
- Medicaid tax return and payment due from pharmaceutical service providers.
- Mobile telecommunications tax return and payment due.
- Motor fuel tax return and payment due.
- Pari-mutuel pool tax return and payment due.
- Rental or leasing tax return and payment due.
- Sales tax (state and local) return and payment due.
- Scrap Tire Environmental Fee due.
- Tobacco tax (state and county) return and payment due.
- Underground and aboveground storage tank trust fund charge due.
- Use tax return and payment due.
- Utility gross receipts tax return and payment due.
- 30th** • Hazardous waste fee return and payment due.
- Last day of month** • State horse wagering fee return and payment due.

Quarterly/Annual Tax Activity

(June, July, August 2004)

June

- 15** • Second installment of estimated corporate income tax due (for calendar-year taxpayers).
- Second installment of estimated personal income tax due.

July

- 1** • Quarterly Dry Cleaning Trust Fund fee return and payment due.
- Utility license (2.2%) fourth quarterly payment due.

20

- Quarterly sales tax return and payment due.
- Quarterly use tax return and payment due.
- Quarterly rental or leasing tax return and payment due.

30

- Forest products' severance tax return and payment due.

31

- Quarterly withholding return and payment due from employer.
- Quarterly IFTA tax return and payment due.

Sept.

15

- Third installment of estimated corporate income tax due (for calendar-year taxpayers).
- Third installment of estimated personal income tax due.

25

- Hydroelectric gross receipts' return and payment due.