

YEAR 2018

Monthly Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| January | 02/28/18 | 03/01/18 | 04/03/18 | 05/01/18 |
| February | 03/31/18 | 04/03/18 | 05/01/18 | 06/01/18 |
| March | 04/30/18 | 05/01/18 | 06/01/18 | 07/03/18 |
| April | 05/31/18 | 06/01/18 | 07/03/18 | 08/01/18 |
| May | 06/30/18 | 07/03/18 | 08/01/18 | 09/01/18 |
| June | 07/31/18 | 08/01/18 | 09/01/18 | 10/02/18 |
| July | 08/31/18 | 09/01/18 | 10/02/18 | 11/01/18 |
| August | 09/30/18 | 10/02/18 | 11/01/18 | 12/01/18 |
| September | 10/31/18 | 11/01/18 | 12/01/18 | 01/01/19 |
| October | 11/30/18 | 12/01/18 | 01/01/19 | 02/01/19 |
| November | 12/31/18 | 01/01/19 | 02/01/19 | 03/01/19 |
| December | 01/31/19 | 02/01/19 | 03/01/19 | 04/02/19 |

Quarterly Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Quarter 1 | 04/30/18 | 05/01/18 | 06/01/18 | 07/03/18 |
| Quarter 2 | 07/31/18 | 08/01/18 | 09/01/18 | 10/02/18 |
| Quarter 3 | 10/31/18 | 11/01/18 | 12/01/18 | 01/01/19 |
| Quarter 4 | 01/31/19 | 02/01/19 | 03/01/19 | 04/02/19 |

Annual Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Annual | 01/31/19 | 02/01/19 | 03/01/19 | 04/02/19 |

YEAR 2017

Monthly Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| January | 02/28/17 | 03/01/17 | 04/01/17 | 05/02/17 |
| February | 03/31/17 | 04/01/17 | 05/02/17 | 06/01/17 |
| March | 04/30/17 | 05/02/17 | 06/01/17 | 07/01/17 |
| April | 05/31/17 | 06/01/17 | 07/01/17 | 08/01/17 |
| May | 06/30/17 | 07/01/17 | 08/01/17 | 09/01/17 |
| June | 07/31/17 | 08/01/17 | 09/01/17 | 10/03/17 |
| July | 08/31/17 | 09/01/17 | 10/03/17 | 11/01/17 |
| August | 09/30/17 | 10/03/17 | 11/01/17 | 12/01/17 |
| September | 10/31/17 | 11/01/17 | 12/01/17 | 01/03/18 |
| October | 11/30/17 | 12/01/17 | 01/03/18 | 02/01/18 |
| November | 12/31/17 | 01/03/18 | 02/01/18 | 03/01/18 |
| December | 01/31/18 | 02/01/18 | 03/01/18 | 04/03/18 |

Quarterly Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Quarter 1 | 04/30/17 | 05/02/17 | 06/01/17 | 07/01/17 |
| Quarter 2 | 07/31/17 | 08/01/17 | 09/01/17 | 10/03/17 |
| Quarter 3 | 10/31/17 | 11/01/17 | 12/01/17 | 01/03/18 |
| Quarter 4 | 01/31/18 | 02/01/18 | 03/01/18 | 04/03/18 |

Annual Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Annual | 01/31/18 | 02/01/18 | 03/01/18 | 04/03/18 |

YEAR 2016

Monthly Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| January | 02/29/16 | 03/01/16 | 04/01/16 | 05/03/16 |
| February | 03/31/16 | 04/01/16 | 05/03/16 | 06/01/16 |
| March | 04/30/16 | 05/03/16 | 06/01/16 | 07/01/16 |
| April | 05/31/16 | 06/01/16 | 07/01/16 | 08/02/16 |
| May | 06/30/16 | 07/01/16 | 08/02/16 | 09/01/16 |
| June | 07/31/16 | 08/02/16 | 09/01/16 | 10/01/16 |
| July | 08/31/16 | 09/01/16 | 10/01/16 | 11/01/16 |
| August | 09/30/16 | 10/01/16 | 11/01/16 | 12/01/16 |
| September | 10/31/16 | 11/01/16 | 12/01/16 | 01/04/17 |
| October | 11/30/16 | 12/01/16 | 01/04/17 | 02/01/17 |
| November | 12/31/16 | 01/04/17 | 02/01/17 | 03/01/17 |
| December | 01/31/17 | 02/01/17 | 03/01/17 | 04/01/17 |

Quarterly Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Quarter 1 | 04/30/16 | 05/03/16 | 06/01/16 | 07/01/16 |
| Quarter 2 | 07/31/16 | 08/02/16 | 09/01/16 | 10/01/16 |
| Quarter 3 | 10/31/16 | 11/01/16 | 12/01/16 | 01/04/17 |
| Quarter 4 | 01/31/17 | 02/01/17 | 03/01/17 | 04/01/17 |

Annual Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Annual | 01/31/17 | 02/01/17 | 03/01/17 | 04/01/17 |

YEAR 2015

Monthly Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| January | 02/28/15 | 03/03/15 | 04/01/15 | 05/01/15 |
| February | 03/31/15 | 04/01/15 | 05/01/15 | 06/02/15 |
| March | 04/30/15 | 05/01/15 | 06/02/15 | 07/01/15 |
| April | 05/31/15 | 06/02/15 | 07/01/15 | 08/01/15 |
| May | 06/30/15 | 07/01/15 | 08/01/15 | 09/01/15 |
| June | 07/31/15 | 08/01/15 | 09/01/15 | 10/01/15 |

Penalty: dates highlighted above are subject to the higher penalty rates (9%, 19%, 29%) as of August 1, 2015

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| July | 08/31/15 | 09/01/15 | 10/01/15 | 11/03/15 |
| August | 09/30/15 | 10/01/15 | 11/03/15 | 12/01/15 |
| September | 10/31/15 | 11/03/15 | 12/01/15 | 01/01/16 |
| October | 11/30/15 | 12/01/15 | 01/01/16 | 02/02/16 |
| November | 12/31/15 | 01/01/16 | 02/02/16 | 03/01/16 |
| December | 01/31/16 | 02/02/16 | 03/01/16 | 04/01/16 |

Quarterly Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Quarter 1 | 04/30/15 | 05/01/15 | 06/02/15 | 07/01/15 |

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Quarter 2 | 07/31/15 | 08/01/15 | 09/01/15 | 10/01/15 |
| Quarter 3 | 10/31/15 | 11/03/15 | 12/01/15 | 01/01/16 |
| Quarter 4 | 01/31/16 | 02/02/16 | 03/01/16 | 04/01/16 |

Annual Due Dates

| Return Period | Due Date | 9% Penalty Begins | 19% Penalty Begins | 29% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Annual | 01/31/16 | 02/02/16 | 03/01/16 | 04/01/16 |

YEAR 2014

Monthly Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| January | 02/28/14 | 03/01/14 | 04/01/14 | 05/01/14 |
| February | 03/31/14 | 04/01/14 | 05/01/14 | 06/03/14 |
| March | 04/30/14 | 05/01/14 | 06/03/14 | 07/01/14 |
| April | 05/31/14 | 06/03/14 | 07/01/14 | 08/01/14 |
| May | 06/30/14 | 07/01/14 | 08/01/14 | 09/03/14 |
| June | 07/31/14 | 08/01/14 | 09/03/14 | 10/01/14 |
| July | 08/31/14 | 09/03/14 | 10/01/14 | 11/01/14 |
| August | 09/30/14 | 10/01/14 | 11/01/14 | 12/02/14 |
| September | 10/31/14 | 11/01/14 | 12/02/14 | 01/01/15 |
| October | 11/30/14 | 12/02/14 | 01/01/15 | 02/03/15 |
| November | 12/31/14 | 01/01/15 | 02/03/15 | 03/03/15 |
| December | 01/31/15 | 02/03/15 | 03/03/15 | 04/01/15 |

Quarterly Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Quarter 1 | 04/30/14 | 05/01/14 | 06/03/14 | 07/01/14 |
| Quarter 2 | 07/31/14 | 08/01/14 | 09/03/14 | 10/01/14 |
| Quarter 3 | 10/31/14 | 11/01/14 | 12/02/14 | 01/01/15 |
| Quarter 4 | 01/31/15 | 02/03/15 | 03/03/15 | 04/01/15 |

Annual Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Annual | 01/31/15 | 02/03/15 | 03/03/15 | 04/01/15 |

YEAR 2013

Monthly Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| January | 02/28/13 | 03/01/13 | 04/02/13 | 05/01/13 |
| February | 03/31/13 | 04/02/13 | 05/01/13 | 06/01/13 |
| March | 04/30/13 | 05/01/13 | 06/01/13 | 07/02/13 |
| April | 05/31/13 | 06/01/13 | 07/02/13 | 08/01/13 |
| May | 06/30/13 | 07/02/13 | 08/01/13 | 09/04/13 |
| June | 07/31/13 | 08/01/13 | 09/04/13 | 10/01/13 |
| July | 08/31/13 | 09/04/13 | 10/01/13 | 11/01/13 |
| August | 09/30/13 | 10/01/13 | 11/01/13 | 12/03/13 |
| September | 10/31/13 | 11/01/13 | 12/03/13 | 01/01/14 |
| October | 11/30/13 | 12/03/13 | 01/01/14 | 02/01/14 |
| November | 12/31/13 | 01/01/14 | 02/01/14 | 03/01/14 |
| December | 01/31/14 | 02/01/14 | 03/01/14 | 04/03/14 |

Quarterly Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Quarter 1 | 04/30/13 | 05/01/13 | 06/01/13 | 07/02/13 |
| Quarter 2 | 07/31/13 | 08/01/13 | 09/04/13 | 10/01/13 |
| Quarter 3 | 10/31/13 | 11/01/13 | 12/03/13 | 01/01/14 |
| Quarter 4 | 01/31/14 | 02/01/14 | 03/01/14 | 04/01/14 |

Annual Due Dates

| Return Period | Due Date | 5% Penalty Begins | 15% Penalty Begins | 25% Penalty Begins |
|---------------|----------|-------------------|--------------------|--------------------|
| Annual | 01/31/14 | 02/01/14 | 03/01/14 | 04/01/14 |