| State |  |  |
| :---: | :---: | :---: |
| Atranas | Instalments on Aril 10 December 10 | Ausust 31 |
| Colorado |  |  |
| ectiout | Insalment on Febraay 1 and |  |
| Deasware | September 30 | Exempt |
| District of Coumbia |  | July 31 |
| Forida | March 31 | March 31 |
| Georga | ous dates in My-Doceenber | des in May |
| Hawai | Installments on February 20 and August 20 | Exempt |
| Iada | Installments on June 20 and December 20 |  |
| Ilinois | Various dates in une-Sepetember | Exempt |
| Indiana |  |  |
| Iowa | Installments on March 31 and September 30 | Exempt |
| Kanss |  |  |
| Kentucky | December 31 | Various dites shoughout |
| Louisina | eer | December 31 |
| Maine |  | Various dates in August-November |
| Marrand | Sepember 30 | Various ditesthrushout |
| Massachusets | Installments on February 1, May 1, August 1, and November 1 |  |
| Michigan | Varius dides, tpicaly | Vatious dies.s.tpicalyin |
| Mine | listalments on May 15 and | not |
| Missisispi | Femray 1 | Ferray 1 |
| Missour | sember 31 | December 31 |
| ntana | Instilments on May 3 and | Ausurt 31 |
| Nelorask |  | $\underbrace{\text { and }}_{\text {Insalimentis on April } 30 \text { and }}$ |
| Nevada |  | Various dates in Ausustoctober |
| New Hampshire |  | Exempt |
| Newereser |  | Exempt |
| Neen Mexico |  | Insalamentson $\begin{aligned} & \text { decer } 10 \text { and } \\ & \text { Decmer }\end{aligned}$ |
| New York | Various dates in une end July | Exenpt |
| North Carolina | Januar 5 | Januar 5 |
| North oxktota | lissalments on March 1 and October | Exempt |
| Ohio | Insalament on unue 20 and | Exempt |
| Oxahoma | Instalments on March 31 and Deember 31 | Instalments on March 31 and Deememer 31 |
| Oregon |  |  |
| Pensswwaia | Varius dates in Febuary | Exempt |
| Rhode Elsand | Various sates in July and August | Various dates in July yand Augut |
| South Carolina | Janary 15 | Janaay 15 |
| South Daktata |  | Exempt |
| Tenessse | Februar 28 | Februar 28 |
| Texas | Janar 31 | Janary 31 |
| Uah | November 30 | May 15 ; some countes bill heer |
| mont | Various dates in une August | Various dates in une August |
| Virginia | Varius dates, tpically inune | Various dates in une-Otobe |
| Wastington | Instalment on Afril 30 and | Insaliment on April 30 and |
| West Virgina | Instalment on januar 31 and | Instilimers on March 31 and |
| Wisconsin | Intill Sepalments on March 3 1 and | Januar 31 |
| Wyoming | ${ }^{\text {Instalments on } \text { May } 10 \text { and }}$ Novemer | linsalments on May 10 and |

