

<u>Quarter</u>	<u>Months</u>	<u>File Timely Between</u>
1	Jan. 1 - March 31	April 1 - April 30*
2	April 1 - June 30	July 1 - July 31*
3	July 1 - Sept. 30	Oct. 1 - Oct. 31*
4	Oct. 1 - Dec. 31	Jan. 1 - Jan. 31*

* If the last day of the month falls on a Saturday or Sunday, the filing deadline is extended through the Monday immediately following.