

Late Fee Penalties

Reporting Period	Due by Date	Payment Date	Penalty	
Quarter 1 B&O	Jan-Mar	30-Apr	1-May	5%
			1-Jun	6%
			1-Jul	7%
			1-Aug	8%
			1-Sep	9%
			1-Oct	10% + Revocation of City License
Quarter 2 B&O	Apr-June	30-Jul	1-Aug	5%
			1-Sep	6%
			1-Oct	7%
			1-Nov	8%
			1-Dec	9%
			1-Jan	10% + Revocation of City License
Quarter 3 B&O	July-Sept	30-Oct	1-Nov	5%
			1-Dec	6%
			1-Jan	7%
			1-Feb	8%
			1-Mar	9%
			1-Apr	10% + Revocation of City License
Quarter 4 B&O	Oct-Dec	30-Jan	1-Feb	5%
			1-Mar	6%
			1-Apr	7%
			1-May	8%
			1-Jun	9%
			1-Jul	10% + Revocation of City License
Yearly B&O	Jan-Dec	15-Apr	15-May	5%
			15-Jun	6%
			15-Jul	7%
			15-Aug	8%
			15-Sep	9%
			15-Oct	10% + Revocation of City License
License	July-June	30-Jul	1-Aug	5%
			1-Sep	6%
			1-Oct	7%
			1-Nov	8%
			1-Dec	9%
			1-Jan	10%