

61—5.4(453D) Deadlines. Nonparticipating manufacturers required to make quarterly payments must do so as follows:

5.4(1) Payments for sales occurring in the first quarter, January 1 through March 31, are due April 30 of the same year. The attorney general's office must receive official notification of the payments no later than May 10 of the same year.

5.4(2) Payments for sales occurring in the second quarter, April 1 through June 30, are due July 31 of the same year. The attorney general's office must receive official notification of the payments no later than August 10 of the same year.

5.4(3) Payments for sales occurring in the third quarter, July 1 through September 30, are due October 31 of the same year. The attorney general's office must receive official notification of the payments no later than November 10 of the same year.

5.4(4) Payments for sales occurring in the fourth quarter, October 1 through December 31, are due January 31 of the next year. The attorney general's office must receive official notification of the payments no later than February 10 of the next year.