

H. Due Dates (G.S. 105-228.5(e))

Annual returns along with payment of tax are due on or before March 15 of each year. Installment returns (if required) along with payment of tax are due on or before April 15, June 15, and October 15 of each year. **However**, for health maintenance organizations, the installment returns along with payment of tax for tax year 2003 are due on or before April 15 and June 15. For Article 65 corporations, the installment returns along with payment of tax for tax years 2003 through 2005 are due on or before April 15 and June 15.