

## Sales Tax Distribution and Closeout Schedule

Sales	Collections	Closeout	*Distribution
January	February	March	April
February	March	April	May
March	April	May	June
April	May	June	July
May	June	July	August
June	July	August	September
July	August	September	October
August	September	October	November
September	October	November	December
October	November	December	January
November	December	January	February
December	January	February	March

### Monthly and Quarterly Ending Returns

<b>Sales</b>	Actual month or period the sale occurs
<b>Collections</b>	Due date of return
<b>Closeout</b>	Month that the distribution is prepared and closeout prior to the end of the month
<b>Distribution</b>	Month that the distribution is posted to the web and paid to the counties and municipalities

Example:	Monthly	Quarter Ending
Sales	January	March
Collections	February	April
Closeout	March	May
Distribution	April	June

**\* The distribution usually occurs on the 15<sup>th</sup> of the month. If the 15<sup>th</sup> falls on a weekend or holiday, the distribution will occur on the next business day.**

Quick reference: [https://files.nc.gov/ncdor/documents/fact-sheets/salesdistribution\\_closeout\\_schedule.pdf](https://files.nc.gov/ncdor/documents/fact-sheets/salesdistribution_closeout_schedule.pdf)