## Who Has to Pay Instalments?

You have to pay your income tax by instalments for the current year if your net tax owing for the current year will be more than \$3,000 AND your net tax owing was more than \$3,000 in either of the two previous calendar years.

## **Tax Installments**

If you are required to pay tax installments, they are due:

- March 15th
- June 15th
- September 15th
- December 15th