

Date Rendition Filed	Penalty
Filed on March 16 through April 15	5%
Filed on April 16 through May 15	10%
Filed on May 16 through June 15	15%
Filed on June 16 through July 15	20%
Filed on or after July 16 until March 15 of the following year	25%
Failure to file full and complete statement within one year	50%
Fail to file, omitted or under-reported for more than one year	50%