**Section 2520.60 Payment Schedule for the State Fire Marshal Tax**

The Annual State Fire Marshal Tax owed pursuant to Section 12 of the Fire Investigation Act [425 ILCS 25/12] for any calendar year is due in March of the following year, but no later than March 31 of the following year. Failure to file a return, even if no tax is owed, or to make a timely payment will subject the company to penalties pursuant to Section 2520.80 of this Part. Payments shall be made in accordance with 50 Ill. Adm. Code 2500.70(b).