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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TAX CALENDAR
May 2015
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A PUBLICATION FROM THE TAX DIVISION

**MAY
2015**



S	M	T	W	T	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
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Please contact your account service partner should you have any questions or if you need additional information regarding these matters.

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May 10

Tax on Imports monthly return and payment (Form SC 2915D)

Declaration of Imports monthly return (Form SC 2970)¹

May 11

Monthly payment of tax withheld on services (Form 480.9A)

May 15

Monthly deposit of SS and Medicare withheld from employees²

Monthly deposit of income tax withheld from employees (Form 499 R-1)

Monthly payment of income tax withheld from non-residents (Form 480.31)³

¹ PICO electronic filing, not applicable for bonded importers.

² Electronic Federal Payment Tax System ("EFTPS").

³ If in excess of \$200.

MAY

2015

May 15

Monthly payment of tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32)³

Monthly payment of income tax withheld at source on dividends, partnership distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9) and tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A)³

Exempt Corporation Annual Report (calendar year entities)

4th installment of the 2014 Personal Property Tax estimated tax payment (Form BC-85-ES)

2014 Personal Property Tax Return (Form AS-29)⁴

May 20

Monthly IVU tax returns and payment (Form SC 2915 and Form SC 2915A)¹

⁴ A 5% discount is available if estimated tax installments were made or the total liability was paid before the due date. A 90 days extension is available for corporations; a 30 days extension is available for partnerships and other taxpayers.

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