



A PUBLICATION FROM THE TAX DIVISION

**MARCH
2015**



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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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March 10

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

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

Declaration of Imports monthly return (Form SC 2970)¹

March 16

Monthly deposit of SS and Medicare withheld from employees²

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

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

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

¹ PICO electronic filing, not applicable for bonded importers.

² Electronic Federal Payment Tax System (EFTPS).

³ If in excess of \$200.

MARCH 2015

March 16

2014 Informative Income Tax Return for partnerships and LLC's (Form 480.10S), special partnerships (Form 480.10E), and corporations of individuals (Form 480.20I)⁴

2014 Informative Income Tax Return- Composite (Form 480.10SC)⁴

2014 U.S. Corporation Income Tax Return (Form 1120)⁵

March 20

Monthly IVU tax returns and payment (Form SC 2915 and From SC 2915A)⁶

March 31

Annual Informative Return to partners, members of LLC's (Form 480.6S), partners of special partnerships (Form 480.6SE), and shareholders of corporations of individuals (Form 480.6CI)⁷

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⁴ Calendar year entities. 3-month automatic extension available (Form SC 2644).

⁵ Calendar year entities. 6-month automatic extension available (Form 7004).

⁶ PICO electronic filing.

⁷ 30-day automatic extension available (Form SC 2644.1).

Valdés, García, Marín & Martínez, LLP is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. Our 40 years of experience in public accounting supports our commitment to excellence and professionalism.

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