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TAX CALENDAR
August 2015
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A PUBLICATION FROM THE TAX DIVISION

**AUGUST
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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August 10

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

Declaration of Imports monthly return (Form SC 2970)¹

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

Application for Certification of Qualified Contracts subject to Sales & Use Tax (Form AS 2921.1)²

August 17

Monthly deposit of SS and Medicare withheld from employees³

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

Monthly payment of income tax withheld from non-residents (Form 480.31)⁴

¹ PICO electronic filing.

² Filed with the Consumption Tax Bureau.

³ Electronic Federal Payment Tax System ("EFTPS").

⁴ If in excess of \$200.

AUGUST

2015

August 17

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)

2014 Personal Property Tax Return for corporations that requested 90-day extension (Form AS-29)

1st estimated tax payment of the 2015 Personal Property Tax (Form BC-85-ES). Taxpayers will be entitled to a 5% discount on the estimated self-determined tax when the **total** estimated tax⁵ is paid on the **1st installment**

2014 Annual Corporation Report for exempt corporations with extension

Payment of estimated income tax for corporations, LLC's, partnerships, special partnerships and corporations of individuals (Form 480.E-1)

- FY ending 08/31/15 4th installment
- FY ending 11/30/15 3rd installment
- FY ending 02/28/16 2nd installment
- FY ending 04/30/16 1st installment

August 20

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

⁵ The estimated payable amount is equal to the lesser of: **(a)** 100% of the tax obligation of the previous tax year (2014) after the 5% discount, or **(b)** 90% of the total contribution estimated for 2015.

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