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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TAX CALENDAR
August 2016
www.vgmmcpa.com



A PUBLICATION FROM THE TAX DIVISION

**AUGUST
2016**



S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

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 1

FICA quarterly tax return and payment (Form 941-PR)

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR UI-10A)

August 10

Tax on Imports monthly return and payment (Form SC 2915D) ¹

Declaration of Imports monthly return (Form SC 2970) ¹

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

Monthly Excise tax return and payment (Form SC 2225)

August 15

Monthly deposit of SS and Medicare withheld from employees²

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

¹ PICO electronic filing, not applicable for non-bonded importers.

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

AUGUST

2016

August 15

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

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)

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)

2015 Personal Property Tax Return for corporations that requested 90-day extension (Form AS-29)

1st estimated tax payment of the 2016 Personal Property Tax – electronic filing on www.crimpr.net⁴.

2015 Exempt Corporations Annual Report for 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 08/31/16 4th installment
- FY ending 11/30/16 3rd installment
- FY ending 02/28/17 2nd installment
- FY ending 04/30/17 1st installment

August 20

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

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form SC 2915F)¹ (4% IVU)

³ If in excess of \$200.

⁴ The estimated payable amount is equal to the lesser of: **(a)** 100% of the tax obligation of the previous tax year (2015) after the 5% discount, or **(b)** 90% of the total contribution estimated for 2016.

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