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VALDES, GARCIA, MARIN & MARTINEZ, LLP  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS



**TAX CALENDAR**  
**December 2015**  
[www.vgmmcpa.com](http://www.vgmmcpa.com)

**A PUBLICATION FROM THE TAX DIVISION**

**DECEMBER  
2015**



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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**December 10**

Declaration of Imports monthly return (Form SC 2970)<sup>1</sup>

Tax on Imports monthly return and payment (Form SC 2915D)<sup>1</sup>

Monthly deposit of income tax withheld from services (Form 480.9A)

**December 15**

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

Monthly deposit of SS and Medicare withheld from employees<sup>2</sup>

Monthly payment of income tax withheld from non-residents (Form 480.31)<sup>3</sup>

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)

<sup>1</sup> PICO electronic filing.

<sup>2</sup> Electronic Federal Payment Tax System ("EFTPS").

<sup>3</sup> If in excess of \$200.

## December 15

Payment of Christmas Bonus (last day)

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

- Calendar year 2015 4<sup>th</sup> installment
- FY ending 03/31/16 3<sup>rd</sup> installment
- FY ending 06/30/16 2<sup>nd</sup> installment
- FY ending 08/31/16 1<sup>st</sup> installment

Payment of 4<sup>th</sup> installment of calendar year 2015 estimated income tax for U.S. corporations (Form 8109 or EFTPS).

## December 20

Monthly IVU tax returns and payment (Form SC 2915 and Form SC 2915A)<sup>1</sup>

Monthly IVU tax return of Services Rendered to Other Merchants and Designated Professional Services (Form 2915.1F)<sup>1</sup>

*From all of us at  
Valdés, García, Marín & Martínez, LLP  
May You Have a Merry Christmas  
and a Wonderful New Year!*

**This Tax Calendar has been prepared for informative purposes. It is not intended to provide and does not constitute tax advice.**

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