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TAX CALENDAR
July 2015
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A PUBLICATION FROM THE TAX DIVISION

**JULY
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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July 1

Effective date for Sales & Use Tax ("SUT") new provisions (Act 2015-72)

July 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)

July 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

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)

Quarterly Chauffeurs' Social Security (Form TSCH-1)

¹ PICO electronic filing, not applicable for bonded importers.

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

³ If in excess of \$200.

JULY

2015

July 15

First installment Municipal License Tax (*Patente*) for fiscal year 2015-2016

2014 Annual Corporation Report for corporations that requested 30-day additional extension

2014 Fiduciary Income Tax Return for calendar year estates or trusts that requested 3-month extension

2014 PR Income Tax Return for calendar year corporations, life insurance companies, composite return partners, and individual members of partnerships and LLC's that requested 3-month extension

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

- FY ending 07/31/15 4th installment
- FY ending 10/31/15 3rd installment
- FY ending 01/31/16 2nd installment
- FY ending 03/31/16 1st installment

2014 PR Individual Income Tax Return that requested 3-month extension (additional 3-month extension available)

July 20

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

Workmen's Compensation Insurance (*FSE*) Annual Declaration (Form FSE 693) and payment of 50% of the estimated liability

July 31

Quarterly return of income tax withheld (Form 499-1B)⁴

FICA quarterly return and payment (Form 941-PR)

FUTA quarterly return and payment (Form 940)⁴

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

⁴ Electronic filing.

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