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TAX CALENDAR
July 2016
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A PUBLICATION FROM THE TAX DIVISION



**JULY
2016**



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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 10

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

Declaration of Imports monthly return (Form SC 2970)¹

July 11

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

Monthly Excise tax return and payment (Form SC 2225)

July 14

2015 Annual Corporate Report for corporations that requested 30-day additional extension

July 15

Monthly deposit of SS and Medicare withheld from employees (Form 941)²

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

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

¹ PICO electronic filing, not applicable for bonded importers.

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

³ If in excess of \$200.

JULY

2016

(Continued)

July 15

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)

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

Quarterly Chauffeurs' Social Security return and payment (Form TSCH-1)

First installment Municipal License Tax (*Patente*) for fiscal year 2016-2017 (without the 5% discount, if payment was not made with extension request)

2015 Fiduciary Income Tax Return for calendar year estates or trusts that requested 3-month automatic extension (Form 480.80)

2015 PR Income Tax Return and Incentive Return for calendar year corporations that requested the 3-month automatic extension

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

- FY ending 07/31/16 4th installment
- FY ending 10/31/16 3rd installment
- FY ending 01/31/17 2nd installment
- FY ending 03/31/17 1st installment

2015 PR Individual Income Tax Return (Form 482), if the 3-month automatic extension was requested (additional 3-month extension available)

2015 PR Informative Return – Pass-through Entities (Form 480.6 EC) that requested the 3-month automatic extension

2015 PR Informative Return for income tax exempt organizations (Form 480.7 OE) that requested the 3-month automatic extension

July 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)

JULY

2016

July 20

Workmen's Compensation Insurance (*CFSE*) Annual Payroll Declaration (Form CFSE 693) and payment of 50% of the estimated insurance premium for fiscal year 2016-2017

July 31

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

FUTA quarterly tax deposit over \$500 (Form 940)²

⁴ Electronic filing.

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