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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**TAX CALENDAR**  
**June 2015**  
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**A PUBLICATION FROM THE TAX DIVISION**

**JUNE  
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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**June 10**

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

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

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

**June 15**

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

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

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

Monthly payment of tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32)<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>3</sup>

<sup>1</sup> PICO electronic filing, not applicable for bonded importers.

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

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

# JUNE 2015

## June 15

2014 Annual Corporation Report for corporations that requested 60-day automatic extension<sup>4</sup>

2014 Informative Income Tax Return for calendar year corporations of individuals (Form 480.2 I), special partnerships (Form 480.1 E) and other pass-through entities that requested 3-month extension

2014 US Partnership Income Tax Return for calendar year entities that requested 2-month extension

Payment of estimated income tax for corporations (Form 480.E-1)

- FY ending 06/30/15 4<sup>th</sup> installment
- FY ending 09/30/15 3<sup>rd</sup> installment
- FY ending 12/31/15 2<sup>nd</sup> installment
- FY ending 02/28/16 1<sup>st</sup> installment

## June 19

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

<sup>4</sup> Additional 30-day extension available.

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