



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

TAX CALENDAR
March 2016
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A PUBLICATION FROM THE TAX DIVISION

MARCH
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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March 10

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

Monthly Excise tax return and payment (Form SC 2225)

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

Declaration of Imports monthly return (Form SC 2970)¹

March 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 tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32)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)³

¹ PICO electronic filing, not applicable for bonded importers.

² Electronic Federal Tax Payment System (EFTPS).

³ If in excess of \$200.

MARCH 2016

March 15

2015 Informative Return – Pass Through Entities (Form 480.6 EC)⁴ - **Extension approved by the Treasury until April 15, 2016**

2015 Informative Income Tax Return- Composite (Form 480.10SC)⁴

2015 U.S. Corporation Income Tax Return (Form 1120)⁵

2015 Revocable Trust or Grantor Trust Income Tax Return (Form 480.6 F)⁸ - **Extension approved by the Treasury until April 15, 2016**

March 20

Monthly IVU tax returns and payment (Form SC 2915 and Form SC 2915A)⁶ and Municipal IVU tax return

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form SC 2915F)⁶

March 31

Annual Informative Return to partners, members of LLC's (Form 480.6S), partners of special partnerships (Form 480.6SE), and shareholders of corporations of individuals (Form 480.6CI)⁷ - **Extension approved by the Treasury until April 15, 2016**

Transmittal of Withholding Statement Annual Reconciliation of FICA Tax Withheld (Form W-3PR) – **If filed electronically**

2015 Revocable Trust of Grantor Trust Informative Return (Form 480.60F)⁹ - **Extension approved by the Treasury until April 15, 2016**

⁴ Calendar year entities. 3-month automatic extension available (Form SC 2644).

⁵ Calendar year entities. 6-month automatic extension available (Form 7004).

⁶ PICO electronic filing.

⁷ 30-day automatic extension available (Form SC 2644.1).

⁸ 3-month automatic extension is available or 6-Month automatic extension is available for those trust receiving a Federal K-1.

⁹ 30-day extension is available.

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