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TAX CALENDAR
November 2015
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A PUBLICATION FROM THE TAX DIVISION

**NOVEMBER
2015**



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22	23	24	25	26	27	28
29	30					

Please contact your account service partner should you have any questions or if you need additional information regarding these matters.

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November 2

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

FICA quarterly return and payment (Form 941-PR)

FUTA quarterly return and payment (Form 940)¹

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

November 10

Tax on Imports monthly return and payment (Form SC 2915D)²

Declaration of Imports monthly return (Form SC 2970)²

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

November 16

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

Monthly deposit of SS and Medicare withheld from employees³

¹ Electronic filing.

² PICO electronic filing.

³ Electronic Federal Payment Tax System ("EFTPS").

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2015

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November 16

Monthly payment of income tax withheld from non-residents (Form 480.31)⁴

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)

2nd estimated tax payment of the 2015 Personal Property Tax (Form BC-85-ES)

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

- FY ending 11/30/15 4th installment
- FY ending 02/28/16 3rd installment
- FY ending 05/31/16 2nd installment
- FY ending 07/31/16 1st installment

November 20

Monthly IVU tax returns and payment (Form SC 2915 and Form SC 2915A)²

Monthly IVU tax return applicable to Services Rendered to Other Merchants and Designated professional Services (Form 2915.1F).^{5, 6}

November 30

Last day to request from the Labor & Human Resources Department a total or partial exemption from the obligation to pay the Christmas Bonus⁷.

⁴ If in excess of \$200.

⁶ Providers of designated professional services shall indicate on their first return whether they will use the accrual or cash basis to report and pay the corresponding IVU.

⁷ Request shall be accompanied with reviewed financial statements by a Certified Public Accountant (for the year ended September 30, 2015).

Valdés, García, Marín & Martínez, LLP is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. Our 40 years of experience in public accounting supports our commitment to excellence and professionalism.

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