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**TAX CALENDAR**  
**November 2016**  
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**A PUBLICATION FROM THE TAX DIVISION**

**NOVEMBER  
2016**



S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	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 10**

Tax on Imports monthly return and payment (Form SC 2915D) <sup>1</sup> **(Pending P.R. Treasury Department Guidelines)**

Declaration of Imports monthly return (Form SC 2970)<sup>1</sup> **(Pending P.R. Treasury Department Guidelines)**

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

Monthly Manufacturer's Excise tax return and payment (Form SC 2225)

**November 15**

Monthly deposit of SS and Medicare withheld from employees (Form 941) <sup>2</sup>

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)<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>1</sup> SURI electronic filing.

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

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

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### November 15

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)<sup>3</sup>

2<sup>nd</sup> estimated tax payment of the 2016 Personal Property Tax – **Electronic filing on [www.crimpr.net](http://www.crimpr.net)**

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

- FY ending 11/30/16 4<sup>th</sup> installment
- FY ending 02/28/17 3<sup>rd</sup> installment
- FY ending 05/31/17 2<sup>nd</sup> installment
- FY ending 07/31/17 1<sup>st</sup> installment

### November 20

Monthly IVU tax returns and payment (Form SC 2915 and Form SC 2915A) <sup>1</sup> and Municipal IVU tax return (**Pending P.R. Treasury Department Guidelines**)

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form SC 2915F)<sup>1</sup> (4% IVU) (**Pending P.R. Treasury Department Guidelines**)

### November 30

Last day to request from the Labor & Human Resources Department a total or partial exemption from the obligation to pay the Christmas Bonus<sup>4</sup>.

<sup>1</sup> SURI electronic filing.

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

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

<sup>4</sup> Request shall be accompanied with reviewed financial statements by a Certified Public Accountant

**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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