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TAX CALENDAR
October 2016
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A PUBLICATION FROM THE TAX DIVISION



**OCTOBER
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.

(787) 725-1600

Ramón Marín
 rmarin@vgmmcpa.com

Lucy Martínez
 lmartinez@vgmmcpa.com

Idsa Ramos
 iramos@vgmmcpa.com

Sofía Benítez Arraiza
 sbenitez@vgmmcpa.com

October 10

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

Declaration of Imports monthly return (Form SC 2970) ¹

October 11

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

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

October 17

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.

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

³ If in excess of \$200.

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October 17

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

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalty on Individual Retirement Accounts (IRAs) (Form 480.9) and tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A)

2016/2017 Volume of Business Declaration (*Patente*) for taxpayers with a 6-month extension (Form OCAM PA-01)

2015 PR Corporation Income Tax Return for fiscal years ended June 30, 2016 (Form 480.20)

2015 PR Corporation Income Tax Return and Income Tax Return for Exempt Business for calendar year taxpayers with a 6-month extension (Form 480.20 and Form 480.30II)

2015 PR Informative Return for Income Tax Exempt Organizations for calendar year taxpayers with a 6-month extension (Form 480.7 OE)

2015 PR Fiduciary Income Tax Return for calendar year taxpayers with a 6-month extension (Form 480.80)

2015 PR and US Individual Income Tax Return for taxpayers with a 6-month extension (Form 482.0 and Form 1040, respectively)

2015 Self-Employment Tax Return for taxpayers with a 6-month extension (Form 1040-PR)

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

- FY ending 10/31/16 4th installment
- FY ending 01/31/17 3rd installment
- FY ending 04/30/17 2nd installment
- FY ending 06/30/17 1st installment

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

³ If in excess of \$200.

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✉ fsosa@vgmmcpa.com

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October 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)

October 31

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

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

FICA quarterly tax return and payment (Form 941-PR)

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR UI-10A)⁵

¹ PICO electronic filing.

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

³ If in excess of \$200.

⁴ Electronic filing.

⁵ Electronic filing available.

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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