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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS



TAX CALENDAR
September 2015
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A PUBLICATION FROM THE TAX DIVISION

**SEPTEMBER
2015**



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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September 1

Update procedures of Merchant Registration data required for providers of legal and designated professional services¹

September 10

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

Declaration of Imports monthly return (Form SC 2970)²

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

September 15

Monthly deposit of SS and Medicare withheld from employees³

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

¹ Electronic filing at: www.hacienda.gobierno.pr/ivu/registro-de-comerciante.

² PICO electronic filing.

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

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2015

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September 15

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)

Payment of 3rd installment of individual Estimated Income Tax (PR and US)

2014 calendar year Federal Corporation Income Tax Return for taxpayers with a 6-month extension (Form 1120)

2014 Federal Partnership Income Tax Return with a 5-month extension (Form 1065)

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

- FY ending 09/30/15 4th installment
- FY ending 12/31/15 3rd installment
- FY ending 03/31/16 2nd installment
- FY ending 05/31/16 1st installment

September 20

Monthly IVU tax returns and payment (Form SC 2915 and From SC 2915A)¹

⁴ If in excess of \$200.

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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