



40
years
**GROWING
TOGETHER**

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



TAX CALENDAR
September 2016
www.vgmmcpa.com

A PUBLICATION FROM THE TAX DIVISION

**SEPTEMBER
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.

Tel. (787) 725-1600

Ramón Marín
Partner
rmarin@vgmmcpa.com

Lucy Martínez
Partner
lmartinez@vgmmcpa.com

Idsa Ramos
Partner
iramos@vgmmcpa.com

Sofía Benítez Arraiza
Partner
sbenitez@vgmmcpa.com

September 10

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

Declaration of Imports monthly return (Form SC 2970)¹

September 12

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

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

September 15

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, not applicable for non-bonded importers.

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

³ If in excess of \$200

S E P T E M B E R

2016

Contact us at
(787) 725-1600 or at
fsosa@vgmmcpa.com
if you would like to
subscribe or unsubscribe
from our publications.

Follow us:



September 15

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

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)

2015 calendar year U.S. Corporation Income Tax Return for taxpayers with a 6-month extension (Form 1120)

2015 U.S. 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 09/30/16 4th installment
- FY ending 12/31/16 3rd installment
- FY ending 03/31/17 2nd installment
- FY ending 05/31/17 1st installment

September 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)

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.

This Tax Calendar has been prepared for informative purposes. It is not intended to provide and does not constitute tax advice.

©2016 Valdés, García, Marín & Martínez, LLP. All rights reserved. www.vgmmcpa.com