

**POSTPONED DUE DATES AS PER INTERNAL REVENUE INFORMATIVE BULLETIN NO. 17-25 ("IRIR 17-25")**

Form	Description	Periods	Original Due Date	New Due Dates	
				Merchants That Are Not Large Taxpayers	Large Taxpayers
<b>Income tax</b>					
480.E-1	Estimated Tax Deposit Form for Calendar Year Taxpayers	3rd Installment	September 15, 2017	December 15, 2017	October 31, 2017
Income Tax Returns	Income Tax Returns and Informative Returns, including Flow-through Entities	Due on September, October, November or December, 2017	Various	January 15, 2018	January 15, 2018
GENERAL	Individual 2016 Income Tax Payment	2nd Installment	October 15, 2017	January 15, 2018	N/A
<b>Income Tax Withheld</b>					
480.9A	Monthly Deposit for Income Tax Withheld at Source on Services	For September and October 2017	October 10 and November 10, 2017	November 10, 2017	November 10, 2017
499 R-1	Monthly and bi-weekly deposit for income tax withheld on salaries	For September and October 2017	Various	November 15, 2017	November 15, 2017
499 R-1B	Quarterly Return for Income Tax Withheld on Salaries	Quarter Ended September 30, 2017	October 31, 2017	January 31, 2018	January 31, 2018
<b>Excise Tax</b>					
SC 2225	Monthly Excise Tax Return	September 2017 October 2017	October 10, 2017 November 10, 2017	December 11, 2017 December 11, 2017	October 30, 2017 November 10, 2017
480.36	Monthly Excise Tax Deposit Form pursuant to Act No. 154 of October 25, 2010	August 2017 September 2017	September 15, 2017 October 15, 2017	December 15, 2017 December 15, 2017	October 6, 2017 October 20, 2017
<b>Sales and Use Tax</b>					
SC 2915D	Monthly Tax Return of Use Tax on Imports	August 2017 September 2017 October 2017	September 10, 2017 October 10, 2017 November 10, 2017	December 11, 2017 December 11, 2017 December 11, 2017	September 25, 2017 October 17, 2017 November 10, 2017
SURI	Bi-weekly Sales and Use Tax Deposit	September 1-14, 2017 September 15-30, 2017 October 1-14, 2017 October 15-30, 2017	September 15, 2017 September 30, 2017 October 15, 2017 October 31, 2017	N/A N/A N/A N/A	October 4, 2017 October 9, 2017 October 22, 2017 November 7, 2017
SC 2915	Monthly Sales and Use Tax Return	August 2017 September 2017 October 2017	September 20, 2017 October 20, 2017 November 20, 2017	December 20, 2017 December 20, 2017 December 20, 2017	October 4, 2017 October 27, 2017 November 20, 2017
<b>Elections</b>					
SC 6045	Election To Be Classified as Partnership or LLC	Due between Sept 5 and Dec 31, 2017	Various	January 31, 2018	January 31, 2018
SC 2640	Election To Be Classified as Corporation of Individuals	Due between Sept 5 and Dec 31, 2017	Various	January 31, 2018	January 31, 2018
Change in Accounting Year	Request for Change in Acctg Year	Due between Sept 5 and Dec 31, 2017	Various	January 31, 2018	January 31, 2018
Change in Accounting Method	Request for Change in Acctg Method	Due between Sept 5 and Dec 31, 2017	Various	January 31, 2018	January 31, 2018
Ruling	Request for Revenue Ruling	Due between Sept 5 and Dec 31, 2017	Various	January 31, 2018	January 31, 2018
Waiver	Request for Waiver related to expenses from Related Parties under Section 1033.17 of the Code	Due between Sept 5 and Dec 31, 2017	Various	January 31, 2018	January 31, 2018
<b>Other</b>					
GENERAL	Any other Tax Due not described in IRIR 17-25	Due on September or October 2017	Various	December 15, 2017	November 15, 2017
Supplemental Information	Supplemental Information required by Section 1061.15 of the Code	Due on September, October, November or December, 2017	Last day of September, October, November or December, 2017	February 28, 2018	February 28, 2018
AUDITS	Formal and mail audits	All	Various	Suspended until further notice	Suspended until further notice
SC 6048	Requests for Information of Tax Credits Reported in Form 480.71	Various	Various	December 15, 2017	December 15, 2017
Estate Tax	Estate Tax Return	Due between Sept 5 and Dec 31, 2017	Various	January 31, 2018	January 31, 2018
Gift Tax	Gift Tax Return	Due between Sept 18 and Dec 31, 2017	January 31, 2018	January 31, 2018	January 31, 2018