

Making each day count

2015 Tax Calendar

*Tourism with
a purpose (TwP)*

*In PwC, we put
more meaning
in our summer
outings.*



pwc

Isla Lipana & Co.

2015 Holidays

Holiday	Date
New Year's Day (Thursday)	1 January
Additional special non-working day (Friday)	2 January
Chinese New Year (Thursday)	19 February
Anniversary of EDSA People Power Revolution (Wednesday) (for schools only)	25 February
Maundy Thursday	2 April
Good Friday	3 April
Black Saturday	4 April
Araw ng Kagitingan (Thursday)	9 April
Labor Day (Friday)	1 May
Independence Day (Friday)	12 June
Eid'l Fitr (Saturday) *	18 July
Martyrdom of Benigno Aquino (Friday)	21 August
National Heroes Day (Monday)	31 August
Eidul Adha (Thursday) *	24 September
All Saints' Day (Sunday)	1 November
Bonifacio Day (Monday)	30 November
Additional special non-working day (Thursday)	24 December
Christmas Day (Friday)	25 December
Rizal Day (Wednesday)	30 December
Last day of the year (Thursday)	31 December

* Date varies based on Islamic Calendar

Additional information

E-filers classification

Group A

- Banking institutions
- Insurance and pension funding
- Non-bank financial intermediation
- Activities auxilliary to financial intermediation
- Construction
- Water transport
- Hotels and restaurants
- Land transport

Group D

- Air transport
- Electricity, gas, steam and hot water supply
- Postal and telecommunications
- Publishing, printing and reproduction of recorded media
- Recreational, cultural and sporting activities
- Recycling
- Renting of goods and equipment
- Supporting and auxilliary transport activities

Group B

- Manufacturing
- Metallic ore mining
- Non-metallic mining and quarrying

Group E

- Activities of membership organizations incorporated
- Health and social work
- Private/public educational services
- Public administration and defense compulsory social security
- Research and development
- Agricultural, hunting and forestry
- Farming of animals
- Fishing
- Other service/miscellaneous business activities
- Unclassified

Group C

- Retail sale
- Wholesale trade and commission trade
- Sale, maintenance, repair of motor vehicle
- Sale of automotive fuel
- Collection, purification and distribution of water
- Computer and related activities
- Real estate activities

Calendar Acronyms, others

AIF	Annual Information Form
BIR	Bureau of Internal Revenue
EFPS	Electronic Filing and Payment System
HDMF	Home Development Mutual Fund
IPO	Initial Public Offering
LTDO	Large Taxpayers District Office

LTS	Large Taxpayers Service
PEN	Philhealth Employer Number
PEZA	Philippine Economic Zone Authority
PHIC	Philippine Health Insurance Corporation
RDO	Revenue District Office
SAWT	Summary Alphalist of Withholding Agents of Income Payments subjected to Withholding Tax

SEC	Securities and Exchange Commission
SSS	Social Security System
VAT	Value Added Tax
BIR Form 1702	BIR Form 1702 EX, BIR Form 1702 MX, and BIR Form 1702 RT



Baler, Aurora

January 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31/1

TwP@Baler. A gem yet to be discovered. Known as the last Spanish stronghold in the country, Baler is also a surfer's paradise. It hosts historic churches and sites and the 'millennium tree' of the Philippines, said to be the biggest in Asia.

05 Monday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of December 2014.

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 31 October 2014 by taxpayers whose taxable years ending 31 January, 30 April or 31 July, together with SAWT, if applicable.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 November 2014 by taxpayers under LTS and EFPS with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 30 November 2014.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/ documents for the taxable year ended 30 November 2014.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for November 2014, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Payment of fourth installment of Real Property Taxes for 2014 by taxpayers who elected to pay in installments.

Submission to PEZA of Income Tax Return filed with the BIR on 15 December 2014 by PEZA-registered companies whose taxable year ended 31 August 2014.

12 Monday

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for December 2014.

Filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 31 December 2014 by taxpayers using the manual filing system.

E-filing by EFPS-registered withholding agents under Groups D and E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for December 2014 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of December 2014.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for December 2014.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for December 2014.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for December 2014, if the 10th digit of the employer's SSS no. ends in 1 or 2.

13 Tuesday

E-filing by EFPS-registered withholding agents under Group C of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for December 2014 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Filing of annual report with the SEC by corporations whose fiscal year ended 30 September 2014 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

14 Wednesday

E-filing by EFPS-registered withholding agents under Group B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for December 2014 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for December 2014 by employers whose names begin with letters A to D.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 December 2014 by PEZA-registered companies whose taxable year ended 31 August 2014.

15 Thursday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for December 2014 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 30 September 2014.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 30 September 2014.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for December 2014 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

E-filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 31 December 2014 by taxpayers using EFPS.

(Continued)



January 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
				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	31/1

The Tax-Consulting Assessment group sponsored a feeding program and distributed school supplies in Baler, Aurora. More than just a hearty meal, our people served encouragement and a sense of community to the children and their families.

15 Thursday

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for 2014 by calendar year taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for December 2014, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for December 2014 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Remittance of monthly HDMF multi-purpose loan payments for December 2014.

19 Monday

Remittance of monthly HDMF contributions for December 2014 by employers whose names begin with letters E to L.

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 30 September 2014.

20 Tuesday

Filing of monthly VAT declaration (BIR Form 2550M) for December 2014 by taxpayers using the manual filing system with taxable quarters ending 31 January or 28 February 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for December 2014 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 31 December 2014 by taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

Remittance by all EFPS-registered withholding agents of the monthly income taxes withheld for December 2014 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 31 December 2014.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for December 2014, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for December 2014 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

Renewal of mayor's permit and payment of local taxes for the calendar year 2015 or payment of local taxes for the first quarter by taxpayers who elected to pay in installments.

21 Wednesday

E-filing of monthly VAT declaration (BIR Form 2550M) for December 2014 by EFPS-registered taxpayers under Group E with taxable quarters ending 31 January or 28 February 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for December 2014 by EFPS-registered taxpayers under Group E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for December 2014 by employers whose names begin with letters M to Q.

22 Thursday

E-filing of monthly VAT declaration (BIR Form 2550M) for December 2014 by EFPS-registered taxpayers under Group D with taxable quarters ending 31 January or 28 February 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for December 2014 by EFPS-registered taxpayers under Group D, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

23 Friday

E-filing of monthly VAT declaration (BIR Form 2550M) for December 2014 by EFPS-registered taxpayers under Group C with taxable quarters ending 31 January or 28 February 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for December 2014 by EFPS-registered taxpayers under Group C, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.



January 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
				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	31/1

The Assurance C group donated school supplies to students in Baler, Aurora. They gave their gifts of time and talent to make the day a truly memorable one for the children.

26 Monday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 31 December 2014 by all taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for December 2014 by EFPS-registered taxpayers under Groups A and B with taxable quarters ending 31 January or 28 February 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for December 2014 by EFPS taxpayers under Groups A and B, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for December 2014 by EFPS-registered taxpayers.

Submission of Quarterly Summary of List of Sales and Summary List of Purchases for fiscal quarter ended 31 December 2014 by manual taxpayers with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for December 2014, if the 10th digit of the employer's SSS no. ends in 7 or 8.

28 Wednesday

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 30 September 2014 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

29 Thursday

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 30 November 2014 by taxpayers whose taxable years ending 28 February, 31 May or 31 August, together with SAWT, if applicable.

30 Friday

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 December 2014 by taxpayers under LTS and EFPS with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 31 December 2014.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts

and other accounting records/ documents for the taxable year ended 31 December 2014.

Submission to PEZA of Income Tax Return filed with the BIR on 15 January 2015 by PEZA-registered companies whose taxable year ended on 30 September 2014.

Remittance of monthly HDMF contributions for December 2014 by employers whose names begin with letters R to Z.

Registration of books of accounts and other accounting records for the taxable year starting 1 February 2015.

February 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					31/1
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	28/1

TwP@Boracay. Acclaimed as one of the world's best destinations for recreation. Its divine white sand and clear blue waters attract hundreds of thousands of local and foreign tourists every year.



02 Monday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Annual Registration Fee Return (BIR Form 0605) by taxpayers subject to VAT, percentage tax (non-VAT), excise tax and withholding agent taxpayers.

Filing of Annual Information Return of Income Tax Withheld on Compensation and Final Withholding Taxes (BIR Form 1604-CF), together with an alphabetical list of employees/payees from whom the taxes were withheld, alphabetical list of employees other than rank and file who were given fringe benefits, and alphabetical list of employees/payees whose income payments are exempt from withholding during the taxable year 2014.

Submission of regular list of suppliers of goods and services by designated top 20,000 corporations for the last semester of 2014.

Submission of the Declaration of Employees' Availment of 15% Preferential Tax Rate (BIR Form 1947) by the Regional or Area Headquarters or Regional Operating Headquarters in case there are changes in the eligibility to the preferential tax rate.

Submission of the employer's and employee's sworn declaration as to the employee's eligibility to the preferential tax rate, as required under Revenue Regulation No. 11-2010.

Submission by all owners or sub-lessors of commercial establishments/buildings/spaces who are leasing or renting out such commercial spaces to any person doing business therein of (a) building/space layout of the entire area being leased with proper unit/space address or

reference; (b) Certified True Copy of Contract of Lease; and (c) Lessee Information Statement of their tenants as of 31 December 2014.

Issuance of Certificate of Income Payments Not Subject to Withholding Tax (BIR Form 2304) for 2014.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) to income recipients.

Issuance of Certificate of Income Tax Withheld on Compensation (BIR Form 2316) by employers to their employees for the taxable year 2014.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for December 2014, if the 10th digit of the employer's SSS no. ends in 9 or 0.

05 Thursday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of January 2015.

10 Tuesday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for January 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for January 2015.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of January 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for January 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for January 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for January 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

11 Wednesday

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for January 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

12 Thursday

E-filing by EFPS-registered withholding agents under Group D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for January 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

13 Friday

E-filing by EFPS-registered withholding agents under Group C of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for January 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Filing of annual report with the SEC by corporations whose fiscal year ended 31 October 2014 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

Remittance of monthly HDMF contributions for January 2015 by employers whose names begin with letters A to D.

Remittance of monthly HDMF multi-purpose loan payments for January 2015.

February 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					31/1
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	28/1

The Advisory-Deals group donated bags and school supplies to children in Boracay. It was our way of giving them the tools they need to return to school with the same confidence and pride as the other children.



16 Monday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 31 October 2014.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 31 October 2014.

E-filing by EFPS-registered withholding agents under Groups A and B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602 for Group A) for January 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for January 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 31 January 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for January 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for January 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 January 2015 by PEZA-registered companies whose taxable year ended 30 September 2014.

18 Wednesday

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 31 October 2014.

Remittance of monthly HDMF contributions for January 2015 by employers whose names begin with letters E to L.

20 Friday

Filing of monthly VAT declaration (BIR Form 2550M) for January 2015 by taxpayers using the manual filing system with taxable quarters ending 28 February or 31 March 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for January 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 31 January 2015 by taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 31 January 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for January 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for January 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

23 Monday

E-filing of monthly VAT declaration (BIR Form 2550M) for January 2015 by EFPS-registered taxpayers under Groups C, D, and E with taxable quarters ending 28 February or 31 March 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for January 2015 by EFPS taxpayers under Groups C, D and E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

24 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for January 2015 by EFPS-registered taxpayers under Group B with taxable quarters ending 28 February or 31 March 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for January 2015 by EFPS-registered taxpayers under Group B except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for January 2015 by employers whose names begin with letters M to Q.

February 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					31/1
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	28/1

The Advisory-Consulting group distributed slippers and art supplies to children in Boracay. Our people not only enjoyed the white sands of this paradise island but they also became one with the community.



25 Wednesday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 31 January 2015 by all taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for January 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 28 February or 31 March 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for January 2015 by EFPS-registered taxpayers under Group A except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for January 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 January 2015 by manual taxpayers with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for January 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

27 Friday

Remittance of monthly HDMF contributions for January 2015 by employers whose names begin with letters R to Z.

Registration of books of accounts and other accounting records for the taxable year starting 1 March 2015.

March 2015



Bohol

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					28/1
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	31				

TwP@Bohol. A scenic paradise island with a culturally-rich heritage and vibrant past. Maribojoc is one of the choice destinations in Bohol, including the famous Chocolate Hills.

02 Monday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 31 December 2014 by taxpayers whose taxable years ending 31 March, 30 June or 30 September, together with SAWT, if applicable.

Filing of Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Taxes (BIR Form 1604-E) for 2014, together with an alphabetical list of payees.

Filing of the duplicate copy of BIR Form 2316 duly signed by employees covered by substituted filing.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 January 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 31 January 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 31 January 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for January 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Payment of corporate and individual Community Tax Certificate for 2015.

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 31 October 2014 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

03 Tuesday

Submission to PEZA of Income Tax Return filed with the BIR on 16 February 2015 by PEZA-registered companies whose taxable year ended 31 October 2014.

05 Thursday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of February 2015.

10 Tuesday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for February 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for February 2015.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of February 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for February 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government

and private withholding agents to all income recipients with several payors for February 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for February 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

11 Wednesday

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for February 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

12 Thursday

E-filing by EFPS-registered withholding agents under Group D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for February 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

13 Friday

E-filing by EFPS-registered withholding agents under Group C of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for February 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for February 2015 by employers whose names begin with letters A to D.

Remittance of monthly HDMF multi-purpose loan payments for February 2015.

16 Monday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 30 November 2014.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 30 November 2014.

E-filing by EFPS-registered withholding agents under Groups A and B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602 for Group A) for February 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for February 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 28 February 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for February 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for February 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

(Continued)



March 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					28/1
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	31				

The Assurance B group sponsored the building of a house for a family in Maribojoc. More than just tourists, they helped strengthen a community in need of help.

16 Monday

Filing of annual report with the SEC by corporations whose fiscal year ended 30 November 2014 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

18 Wednesday

Submission to PEZA of Audited Financial Statements filed with the BIR on 16 February 2015 by PEZA-registered companies whose taxable year ended 31 October 2014.

19 Thursday

Remittance of monthly HDMF contributions for February 2015 by employers whose names begin with letters E to L.

20 Friday

Filing of monthly VAT declaration (BIR Form 2550M) for February 2015 by taxpayers using the manual filing system with taxable quarters ending 31 March or 30 April 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for February 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 28 February 2015 by taxpayers with taxable years ending 28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject

to expanded withholding tax for the taxable quarter ended 28 February 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for February 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for February 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 30 November 2014.

23 Monday

E-filing of monthly VAT declaration (BIR Form 2550M) for February 2015 by EFPS-registered taxpayers under Groups C, D and E with taxable quarter ending 31 March or 30 April 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for February 2015 by EFPS-registered taxpayers under Groups C, D and E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

24 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for February 2015 by EFPS-registered taxpayers under Group B with taxable quarter ending 31 March or 30 April 2015, together with Summary Alphalist of Withholding Agents of Income Payments subjected to Withholding Tax (SAWT), if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for February 2015 by EFPS-registered taxpayers under Group B except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for February 2015 by employers whose names begin with letters M to Q.

25 Wednesday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 28 February 2015 by all taxpayers with taxable years ending 28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for February 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 31 March or 30 April 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for February 2015 by EFPS-registered taxpayers under Group A except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO.

Remittance of VAT and percentage tax for February 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 28 February 2015 by manual taxpayers with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for February 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

30 Monday

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 28 February 2015 by taxpayers under LTS and EFPS with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 28 February 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting systems of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 28 February 2015.

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 30 November 2014 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

31 Tuesday

Payment of Real Property Taxes for calendar year 2015 or payment of first installment of Real Property Taxes for 2015 by taxpayers who elected to pay in installments.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for February 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Remittance of monthly HDMF contributions for February 2015 by employers whose names begin with letters R to Z.

Submission to PEZA of annual reports of operation by all PEZA-registered enterprises for the year 2014.

Submission to PEZA of Income Tax Return filed with the BIR on 16 March 2015 by PEZA-registered companies whose taxable year ended 30 November 2014.

Registration of books of accounts and other accounting records for the taxable year starting 1 April 2015.

April 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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		

TwP@Calaguas. Dubbed as the “concealed white beach of Bicol”, backpackers find its long stretch of powdery white sand simmers with surprises. Calaguas topped the list of our *Philippine Gems* project.



Calaguas Islands, Camarines Norte

01 Wednesday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 31 January 2015 by taxpayers whose taxable years ending 30 April, 31 July or 31 October, together with SAWT, if applicable.

06 Monday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of March 2015.

10 Friday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for March 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for March 2015.

Filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 31 March 2015 by taxpayers using the manual filing system.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of March 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for March 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for March 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for March 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

13 Monday

E-filing by EFPS-registered withholding agents under Groups C, D and E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for March 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 1 and 2, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (first day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 1 and 2, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (first day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 1 and 2 (first day).

14 Tuesday

E-filing by EFPS-registered withholding agents under Group B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for March 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) interest paid on deposits and yield on deposit substitutes/trusts/etc.

E-filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 31 March 2015 by taxpayers using EFPS.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for March 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

15 Wednesday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 31 December 2014.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 31 December 2014.

Filing of individual annual income tax returns for the taxable year ended 31 December 2014 (compensation income earners - BIR Form 1700; self-employed individuals and professionals - BIR Form 1701), together with SAWT, if applicable.

Filing of individual quarterly income tax return (BIR Form 1701Q) for the quarter ended 31 March 2015 by self-employed individuals and professionals, together with SAWT, if applicable.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for March 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 31 March 2015 by taxpayers who were granted permit to use loose-leaf records.

Submission to PEZA of Audited Financial Statements filed with the BIR on 16 March 2015 by PEZA-registered companies whose taxable year ended 30 November 2014.

(Continued)

April 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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		

The Risk Assurance group cleaned up the coastline, donated and installed trash bins in Calaguas. They made a unique contribution by encouraging the local community to take care of their coastlines.



15 Wednesday

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for March 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for March 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Remittance of monthly HDMF multi-purpose loan payments for March 2015.

17 Friday

Remittance of monthly HDMF contributions for March 2015 by employers whose names begin with letters E to L.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 1 and 2, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (last day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 1 and 2, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (last day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 1 and 2 (last day).

20 Monday

Filing of monthly VAT declaration (BIR Form 2550M) for March 2015 by taxpayers using the manual filing system with taxable quarters ending 30 April or 31 May 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for March 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 31 March 2015 by taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 31 March 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for March 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for March 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

Payment of local taxes for the second quarter by taxpayers who elected to pay in installments.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 3 and 4, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (first day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 3 and 4, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (first day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 3 and 4 (first day).

21 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for March 2015 by EFPS-registered taxpayers under Group E with taxable quarters ending 30 April or 31 May 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for March 2015 by EFPS taxpayers under Group E, except for percentage taxes on overseas communication, amusement places, winnings and IPO, together with SAWT, if applicable.

22 Wednesday

E-filing of monthly VAT declaration (BIR Form 2550M) for March 2015 by EFPS-registered taxpayers under Group D with taxable quarters ending 30 April or 31 May 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for March 2015 by EFPS-registered taxpayers under Group D except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

23 Thursday

E-filing of monthly VAT declaration (BIR Form 2550M) for March 2015 by EFPS-registered taxpayers under Group C with taxable quarters ending 30 April or 31 May 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for March 2015 by EFPS-registered taxpayers under Group C, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

24 Friday

E-filing of monthly VAT declaration (BIR Form 2550M) for March 2015 by EFPS-registered taxpayers under Group B with taxable quarters ending 30 April or 31 May 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for March 2015 by EFPS-registered taxpayers under Group B, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for March 2015 by employers whose names begin with letters M to Q.

(Continued)

April 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			1	2	3
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		

TwP@Camiguin. Immerse in serenity in the country's second-smallest province. In spite of its simplicity, the island is loaded with natural assets: three mountains, three hot springs, two waterfalls and an active volcano.



Camiguin

24 Friday

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 3 and 4, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (last day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 3 and 4, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (last day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 3 and 4 (last day).

27 Monday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 31 March 2015 by all taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for March 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 30 April or 31 May 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for March 2015 by EFPS-registered taxpayers under Group A, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for March 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 March 2015 by manual taxpayers with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for March 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 5 and 6, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (first day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 5 and 6, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (first day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 5 and 6 (first day).

29 Wednesday

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 28 February 2015 by taxpayers whose taxable years ending 31 May, 31 August or 30 November, together with SAWT, if applicable.

30 Thursday

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 March 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 31 March 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 31 March 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for March 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Remittance of monthly HDMF contributions for March 2015 by employers whose names begin with letters R to Z.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 5 and 6, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (last day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 5 and 6, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (last day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 5 and 6 (last day).

Submission to PEZA of Income Tax Return filed with the BIR on 15 April 2015 by PEZA-registered companies whose taxable year ended 31 December 2014.

Registration of books of accounts and other accounting records for the taxable year starting 1 May 2015.



May 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
				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	30/31

The Assurance A group joined the Department of Education's "Brigada Eskwela" clean-up program and donated slippers and school supplies in Binunsaran Elementary School in Mambajao, Camiguin. Nothing beats snuggling in closer for the best shots of time shared with kids who find comfort in our presence.

04 Monday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 7 and 8, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (first day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 7 and 8, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (first day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 7 and 8 (first day).

05 Tuesday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of April 2015.

08 Friday

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 7 and 8, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (last day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in

7 and 8, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (last day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 7 and 8 (last day).

11 Monday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for April 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for April 2015.

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for April 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of April 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for April 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for April 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for April 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 9 and 0, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (first day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 9 and 0, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (first day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 9 and 0 (first day).

12 Tuesday

E-filing by EFPS-registered withholding agents under Group D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for April 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

13 Wednesday

E-filing by EFPS-registered withholding agents under Group C of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for April 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

14 Thursday

E-filing by EFPS-registered withholding agents under Group B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for April 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for April 2015 by employers whose names begin with letters A to D.



Caramoan Islands, Camarines Sur

May 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
				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	30/31

TwP@Caramoan. Dubbed as the “Survivor” island, tourists go island-hopping, hiking, diving and spelunking. This unexploited island was featured in several franchises of the hit TV show, “Survivor”.

15 Friday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 31 January 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 31 January 2015.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for April 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for April 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 30 April 2015 by taxpayers who were granted permit to use loose-leaf records.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 April 2015 by PEZA-registered companies whose taxable year ended 31 December 2014.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for April 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for April 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Remittance of monthly HDMF multi-purpose loan payments for April 2015.

Filing of Annual Financial Statements with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 9 and 0, and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act (last day).

Filing of annual report with the SEC by corporations whose calendar year ended 31 December 2014 with license no. ending in 9 and 0, and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers (last day).

Filing of Annual Financial Statements with the SEC by securities brokers whose calendar year ended 31 December 2014 and with license no. ending in 9 and 0 (last day).

18 Monday

Filing of annual report with the SEC by corporations whose fiscal year ended 31 January 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

19 Tuesday

Remittance of monthly HDMF contributions for April 2015 by employers whose names begin with letters E to L.

20 Wednesday

Filing of monthly VAT declaration (BIR Form 2550M) for April 2015 by taxpayers using the manual filing system with taxable quarters ending 31 May or 30 June 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for April 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 30 April 2015 by taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 30 April 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for April 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for April 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

21 Thursday

E-filing of monthly VAT declaration (BIR Form 2550M) for April 2015 by EFPS-registered taxpayers under Group E with taxable quarters ending 31 May or 30 June 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for April 2015 by EFPS taxpayers under Group E, except for percentage taxes on overseas communication, amusement places, winnings and IPO, together with SAWT, if applicable.

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 31 January 2015.



May 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
				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	30/31

The Worldtrade Management Services (WMS) group participated in the Department of Education's "Brigada Eskwela" clean-up drive in Caramoan. They helped school children not only prepare for the school opening, but more so, for their bright future.

22 Friday

E-filing of monthly VAT declaration (BIR Form 2550M) for April 2015 by EFPS-registered taxpayers under Group D with taxable quarters ending 31 May or 30 June 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for April 2015 by EFPS taxpayers under Group D, except for percentage taxes on overseas communication, amusement places, winnings and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for April 2015 by employers whose names begin with letters M to Q.

25 Monday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 30 April 2015 by all taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for April 2015 by EFPS-registered taxpayers under Groups A, B and C with taxable quarters ending 31 May or 30 June 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for April 2015 by EFPS taxpayers under Groups A, B and C, except for percentage taxes on overseas communication, amusement places, winnings and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for April 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 April 2015 by manual taxpayers with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for April 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

29 Friday

Remittance of monthly HDMF contributions for April 2015 by employers whose names begin with letters R to Z.

Registration of books of accounts and other accounting records for the taxable year starting 1 June 2015.

June 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
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				

TwP@Danjugan Island. This wild, unspoiled beauty is a marine reserve and wildlife sanctuary. Called "nature's perfect classroom", it hosts different ecosystems: mangroves, sea grass beds, lagoons, coral reefs, open ocean, limestone forests and caves.



Danjugan Island, Negros Occidental

01 Monday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 31 March 2015 by taxpayers whose taxable years ending 30 June, 30 September or 31 December, together with SAWT, if applicable.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 April 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 30 April 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 30 April 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for April 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 31 January 2015 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

Submission to PEZA of Income Tax Return filed with the BIR on 15 May 2015 by PEZA-registered companies whose taxable year ended 31 January 2015.

05 Friday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of May 2015.

10 Wednesday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for May 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for May 2015.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of May 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for May 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for May 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for May 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

11 Thursday

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for May 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for May 2015 by employers whose names begin with letters A to D.

15 Monday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 28 February 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 28 February 2015.

E-filing by EFPS-registered withholding agents under Groups A, B, C and D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602 for Group A) for May 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for May 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 31 May 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for May 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for May 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Remittance of monthly HDMF multi-purpose loan payments for May 2015.

Filing of annual report with the SEC by corporations whose fiscal year ended 28 February 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 May 2015 by PEZA-registered companies whose taxable year ended 31 January 2015.

18 Thursday

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 28 February 2015.

19 Friday

Remittance of monthly HDMF contributions for May 2015 by employers whose names begin with letters E to L.

June 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
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				

The Markets and Management groups cleaned up the coastline of Danjugan Island and donated various reading materials to student marine campers of Danjugan Island Environmental Education Program. Our Chairman and Senior Partner, Alex Cabrera explains to villagers the importance of the PH Gems project during a townhall meeting.



22 Monday

Filing of monthly VAT declaration (BIR Form 2550M) for May 2015 by taxpayers using the manual filing system with taxable quarters ending 30 June or 31 July 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for May 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 31 May 2015 by taxpayers with taxable years ending 28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for May 2015 by EFPS-registered taxpayers under Groups D and E with taxable quarters ending 30 June or 31 July 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for May 2015 by EFPS-registered taxpayers under Groups D and E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 31 May 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for May

2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for May 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

23 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for May 2015 by EFPS-registered taxpayers under Group C with taxable quarters ending 30 June or 31 July 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for May 2015 by EFPS-registered taxpayers under Group C except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for May 2015 by EFPS-registered taxpayers under Group B with taxable quarters ending 30 June or 31 July 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for May 2015 by EFPS-registered taxpayers under Group B, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for May 2015 by employers whose names begin with letters M to Q.

25 Thursday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 31 May 2015 by all taxpayers with taxable years ending

28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for May 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 30 June or 31 July 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for May 2015 by EFPS-registered taxpayers under Group A, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for May 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 May 2015 by manual taxpayers with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for May 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

29 Monday

Filing of Corporation/Partnership

Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 30 April 2015 by taxpayers whose taxable years ending 31 July, 31 October or 31 January, together with SAWT, if applicable.

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 28 February 2015 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

30 Tuesday

Submission of Quarterly Summary

List of Sales and Purchases for fiscal quarter ended 31 May 2015 by taxpayers under LTS and EFPS with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 31 May 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 31 May 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for May 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Remittance of monthly HDMF contributions for May 2015 by employers whose names begin with letters R to Z.

Payment of second installment of Real Property Taxes for 2015 by taxpayers who elected to pay in installments.

Submission to PEZA of Income Tax Return filed with the BIR on 15 June 2015 by PEZA-registered companies whose taxable year ended 28 February 2015.

Registration of books of accounts and other accounting records for the taxable year starting 1 July 2015.



July 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31	

TwP@Ilocos Norte. A town rich in heritage and host to stunningly beautiful Spanish-Baroque churches, Bacarra is famous for its 19th century "Torre Ti Bacarra" that once towered over all the bell towers in the Philippines. In photo is Kapurpurawan Rock Formation in Bangui, Ilocos Norte.

01 Wednesday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

06 Monday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of June 2015.

10 Friday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for June 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for June 2015.

Filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 30 June 2015 by taxpayers using the manual filing system.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/Invoice machine registered with the BIR for the month of June 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for June 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for June 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for June 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

13 Monday

E-filing by EFPS-registered withholding agents under Groups C, D and E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for June 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

14 Tuesday

E-filing by EFPS-registered withholding agents under Group B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for June 2015 on (a) compensation income; (b) income subject to expanded withholding tax and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for June 2015 by employers whose names begin with letters A to D.

Filing of annual report with the SEC by corporations whose fiscal year ended 31 March 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

15 Wednesday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 31 March 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the

local stock exchange (BIR Form 1707-A) for the taxable year ended 31 March 2015.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for June 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

E-filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 30 June 2015 by taxpayers using EFPS.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for June 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 30 June 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for June 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for June 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Remittance of monthly HDMF multi-purpose loan payments for June 2015.

Payment of second installment of individual income taxes for the taxable year ended 31 December 2014.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 June 2015 by PEZA-registered companies whose taxable year ended 28 February 2015.

17 Friday

Remittance of monthly HDMF contributions for June 2015 by employers whose names begin with letters E to L.

20 Monday

Filing of monthly VAT declaration (BIR Form 2550M) for June 2015 by taxpayers using the manual filing system with taxable quarters ending 31 July or 31 August 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for June 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 30 June 2015 by taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 30 June 2015.

(Continued)



July 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31	

The Global Technology Solutions (GTS) group sponsored a Barangay feeding program in Bacarra, Ilocos Norte and gave away school supplies. Holding a child like her own, a manager gave her undivided attention to make this little one feel loved and special.

20 Monday

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for June 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for June 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

Payment of local taxes for the third quarter by taxpayers who elected to pay in installments.

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 31 March 2015.

21 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for June 2015 by EFPS-registered taxpayers under Group E with taxable quarters ending 31 July or 31 August 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for June 2015 by EFPS-registered taxpayers under Group E except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for June 2015 by employers whose names begin with letters M to Q.

E-filing of monthly VAT declaration (BIR Form 2550M) for June 2015 by EFPS-registered taxpayers under Group D with taxable quarters ending 31 July or 31 August 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for June 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 31 July or 31 August 2015, together with SAWT, if applicable.

under Group D, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

23 Thursday

E-filing of monthly VAT declaration (BIR Form 2550M) for June 2015 by EFPS-registered taxpayers under Group C with taxable quarters ending 31 July or 31 August 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for June 2015 by EFPS-registered taxpayers under Group C, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for June 2015 by EFPS-registered taxpayers under Group B with taxable quarters ending 31 July or 31 August 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for June 2015 by EFPS-registered taxpayers under Group B, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for June 2015 by employers whose names begin with letters M to Q.

27 Monday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 30 June 2015 by all taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for June 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 31 July or 31 August 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for June 2015 by EFPS-registered taxpayers under Group A, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for June 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 June 2015 by manual taxpayers with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for June 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

29 Wednesday

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 31 March 2015 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

30 Thursday

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 31 May 2015 by taxpayers whose taxable years ending 31 August, 30 November or 28 February, together with SAWT, if applicable.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 June 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 30 June 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 30 June 2015.

Submission to PEZA of Income Tax Return filed with the BIR on 15 July 2015 by PEZA-registered companies whose taxable year ended 31 March 2015.

31 Friday

Submission of regular list of suppliers of goods and services by designated top 20,000 corporations for the first semester of 2015.

Submission by all owners or sub-lessors of commercial establishments/buildings/spaces who are leasing or renting out such commercial spaces to any person doing business therein of (a) building/ space layout of the entire area being leased with proper unit/space address or reference; (b) Certified True Copy of Contract of Lease; and (c) Lessee Information Statement of their tenants as of 30 June 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for June 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Remittance of monthly HDMF contributions for June 2015 by employers whose names begin with letters R to Z.

Registration of books of accounts and other accounting records for the taxable year starting 1 August 2015.

August 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					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
31					

TwP@Lian. A small coastal town in Batangas visited for its white sand beaches and famous bamboo rafts floating all over the bay. Enjoy a laid-back lifestyle when visiting a resort in Lian.



Lian, Batangas

03 Monday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

05 Wednesday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of July 2015.

10 Monday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for July 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for July 2015.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of July 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for July 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding

agents to all income recipients with several payors for July 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for July 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

11 Tuesday

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for July 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

12 Wednesday

E-filing by EFPS-registered withholding agents under Group D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for July 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

13 Thursday

E-filing by EFPS-registered withholding agents under Group C of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for July 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Filing of annual report with the SEC by corporations whose fiscal year ended on 30 April 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

14 Friday

E-filing by EFPS-registered withholding agents under Group B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for July 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance of monthly HDMF contributions for July 2015 by employers whose names begin with letters A to D.

Remittance of monthly HDMF multi-purpose loan payments for July 2015.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 July 2015 by PEZA-registered companies whose taxable year ended 31 March 2015.

17 Monday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 30 April 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 30 April 2015.

Filing of individual quarterly income tax return (BIR Form 1701Q) for the quarter ended 30 June 2015 by self-employed individuals and professionals, together with SAWT, if applicable.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and 1602) for July 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for July 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 31 July 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for July 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for July 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

August 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					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
31					

The Tax-Support Services group repainted a day-care center and donated school supplies in Barangay Lumaniag, Lian. Here, a staff member tries out something new that is both fun and worthwhile.



18 Tuesday

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 30 April 2015.

19 Wednesday

Remittance of monthly HDMF contributions for July 2015 by employers whose names begin with letters E to L.

20 Thursday

Filing of monthly VAT declaration (BIR Form 2550M) for July 2015 by taxpayers using the manual filing system with taxable quarters ending 31 August or 30 September 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for July 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 31 July 2015 by taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 31 July 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for July 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for July 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

24 Monday

E-filing of monthly VAT declaration (BIR Form 2550M) for July 2015 by EFPS-registered taxpayers under Groups B, C, D and E with taxable quarters ending 31 August or 30 September 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for July 2015 by EFPS-registered taxpayers under Groups B, C, D and E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for July 2015 by employers whose names begin with letters M to Q.

25 Tuesday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 31 July 2015 by all taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for July 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 31 August or 30 September 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for July 2015 by EFPS-registered taxpayers under Group A, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for July 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 July 2015 by manual taxpayers with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for July 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

28 Friday

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 30 April 2015 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

Remittance of monthly HDMF contributions for July 2015 by employers whose names begin with letters R to Z.

Registration of books of accounts and other accounting records for the taxable year starting 1 September 2015.



Oslob, Cebu

September 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
	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			

TwP@Oslob. An inviting place for the more adventurous who want to experience the grace and beauty of marine creatures, locally known as "butanding".

01 Tuesday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 30 June 2015 by taxpayers whose taxable years ending 30 September, 31 December or 31 March, together with SAWT, if applicable.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 July 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 31 July 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 31 July 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for July 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Submission to PEZA of Income Tax Return filed with the BIR on 17 August 2015 by PEZA-registered companies whose taxable year ended 30 April 2015.

07 Monday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of August 2015.

10 Thursday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for August 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for August 2015.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of August 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for August 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for August 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for August 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

11 Friday

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for August 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

14 Monday

E-filing by EFPS-registered withholding agents under Groups B, C and D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for August 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for August 2015 by employers whose names begin with letters A to D.

Filing of annual report with the SEC by corporations whose fiscal year ended 31 May 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

15 Tuesday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 31 May 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 31 May 2015.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for August 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for August 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final

withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Regional Revenue Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 31 August 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for August 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for August 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Remittance of monthly HDMF multi-purpose loan payments for August 2015.

16 Wednesday

Submission to PEZA of Audited Financial Statements filed with the BIR on 17 August 2015 by PEZA-registered companies whose taxable year ended 30 April 2015.

18 Friday

Remittance of monthly HDMF contributions for August 2015 by employers whose names begin with letters E to L.

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 31 May 2015.



September 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
	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			

The Human Capital group cleaned up the coastline in Oslob, Cebu. We love our coasts so we keep them clean and beautiful and encourage the townsfolk to look after their natural gems.

21 Monday

Filing of monthly VAT declaration (BIR Form 2550M) for August 2015 by taxpayers using the manual filing system with taxable quarters ending 30 September or 31 October 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for August 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 31 August 2015 by taxpayers with taxable years ending 28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for August 2015 by EFPS-registered taxpayers under Group E with taxable quarters ending 30 September or 31 October 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for August 2015 by EFPS-registered taxpayers under Group E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 31 August 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3)

and Loans (e-ML2) for August 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for August 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

22 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for August 2015 by EFPS-registered taxpayers under Group D with taxable quarters ending 30 September or 31 October 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for August 2015 by EFPS-registered taxpayers under Group D, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for August 2015 by EFPS-registered taxpayers under Group C with taxable quarters ending 30 September or 31 October 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for August 2015 by EFPS-registered taxpayers under Group C, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for August 2015 by employers whose names begin with letters M to Q.

25 Friday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 31 August 2015

by all taxpayers with taxable years ending 28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for August 2015 by EFPS-registered taxpayers under Groups A and B with taxable quarters ending 30 September or 31 October 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for August 2015 by EFPS taxpayers under Groups A and B, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for August 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 August 2015 by manual taxpayers with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for August 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

28 Monday

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 31 May 2015 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

29 Tuesday

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter

ended 31 July 2015 by taxpayers whose taxable years ending 31 October, 31 January or 30 April, together with SAWT, if applicable.

30 Wednesday

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 August 2015 by taxpayers under LTS and EFPS with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 31 August 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 31 August 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for August 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Remittance of monthly HDMF contributions for August 2015 by employers whose names begin with letters R to Z.

Payment of third installment of Real Property Taxes for 2015 by taxpayers who elected to pay in installments.

Submission to PEZA of Income Tax Return filed with the BIR on 15 September 2015 by PEZA-registered companies whose taxable year ended 31 May 2015.

Registration of books of accounts and other accounting records for the taxable year starting 1 October 2015.

October 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31/ 1

TwP@Puerto Galera. A tropical paradise that is both rustic and thriving, it is one of the most beautiful and developed beach resort communities in the country.



01 Thursday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

05 Monday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of September 2015.

12 Monday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for September 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 30 September 2015 by taxpayers using the manual filing system.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for September 2015.

E-filing by EFPS-registered withholding agents under Groups D and E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for September 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of September 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for September 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for September 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for September 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

13 Tuesday

E-filing by EFPS-registered withholding agents under Group C of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for September 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Filing of annual report with the SEC by corporations whose fiscal year ended 30 June 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

14 Wednesday

E-filing by EFPS-registered withholding agents under Group B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for September 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for September 2015 by employers whose names begin with letters A to D.

15 Thursday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 30 June 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 30 June 2015.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and 1602) for September 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

E-filing of Fringe Benefit Tax Return (BIR Form 1603) for the taxable quarter ended 30 September 2015 by taxpayer using EFPS.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for September 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Regional Revenue Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 30 September 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for September 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance of monthly HDMF multi-purpose loan payments for September 2015.

Remittance to Philhealth of contributions for September 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 September 2015 by PEZA-registered companies whose taxable year ended 31 May 2015.

19 Monday

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 30 June 2015.

Remittance of monthly HDMF contributions for September 2015 by employers whose names begin with letters E to L.

20 Tuesday

Filing of monthly VAT declaration (BIR Form 2550M) for September 2015 by taxpayers using the manual filing system with taxable quarters ending 31 October or 30 November 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for September 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

(Continued)

October 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31/ 1

The Tax-International Assignment Services (IAS) group held a feeding program in a village, in Puerto Galera, donated school supplies and bagged soil in the seedling nursery. Our people shared a moment with children and gained a valuable experience in return.



20 Tuesday

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 30 September 2015 by taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 30 September 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for September 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for September 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

Payment of local taxes for the fourth quarter by taxpayers who elected to pay in installments.

21 Wednesday

E-filing of monthly VAT declaration (BIR Form 2550M) for September 2015 by EFPS-registered taxpayers under Group E with taxable quarters ending 31 October or 30 November 2015, together with SAWT, if applicable.

E-filing for monthly percentage tax return (BIR Form 2551M) for September 2015 by EFPS-registered taxpayers under Group E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

22 Thursday

E-filing of monthly VAT declaration (BIR Form 2550M) for September 2015 by EFPS-registered taxpayers under Group D with taxable quarters ending 31 October or 30 November 2015, together with SAWT, if applicable.

E-filing for monthly percentage tax return (BIR Form 2551M) for September 2015 by EFPS-registered taxpayers under Group D, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

23 Friday

E-filing of monthly VAT declaration (BIR Form 2550M) for September 2015 by EFPS-registered taxpayers under Group C with taxable quarters ending 31 October or 30 November 2015, together with SAWT, if applicable.

E-filing for monthly percentage tax return (BIR Form 2551M) for September 2015 by EFPS-registered taxpayers under Group C, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for September 2015 by employers whose names begin with letters M to Q.

26 Monday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 30 September 2015 by all taxpayers with taxable years ending 31 March, 30 June, 30 September or 31 December, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for September 2015 by EFPS-registered taxpayers under Groups A and B with taxable quarters ending 31 October or 30 November 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for September 2015 by EFPS-registered taxpayers under Groups A and B, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for September 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 September 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for September 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

28 Wednesday

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 30 June 2015 and whose securities are not registered under the Securities Regulations Code or the Revised Securities Act.

30 Friday

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 31 August 2015 by taxpayers whose taxable years ending 30 November, 28 February or 31 May, together with SAWT, if applicable.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 September 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 March, 30 June, 30 September or 31 December.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 30 September 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting system of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 30 September 2015.

Remittance of monthly HDMF contributions for September 2015 by employers whose names begin with letters R to Z.

Submission to PEZA of Income Tax Return filed with the BIR on 15 October 2015 by PEZA-registered companies whose taxable year ended 30 June 2015.

Registration of books of accounts and other accounting records for the taxable year starting 1 November 2015.



Siquijor

November 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					31/1
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		

TWP@Siquijor. The third smallest province in the Philippines, dubbed as a center of 'mystic' activities and 'black magic'. In spite of this, it offers some of the most incredible sites and sights, and is rapidly becoming one of the most popular tourist spots in the country.

02 Monday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for September 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

05 Thursday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of October 2015.

10 Tuesday

Filing by all withholding agents (large and non-large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for October 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for October 2015.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of October 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for October 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for October 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for October 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

11 Wednesday

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for October 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

12 Thursday

E-filing by EFPS-registered withholding agents under Group D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for October 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

13 Friday

E-filing by EFPS-registered withholding agents under Group C of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for October 2015 on (a) compensation income; (b) income subject to expanded withholding tax; and (c) income subject to final withholding tax.

Remittance of monthly HDMF contributions for October 2015 by employers whose names begin with letters A to D.

Remittance of monthly HDMF multi-purpose loan payments for October 2015.

Filing of annual report with the SEC by corporations whose fiscal year ended 31 July 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

16 Monday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable for both taxable firms and tax-exempt organizations for fiscal year ended 31 July 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 31 July 2015.

Filing of individual quarterly income tax return (BIR Form 1701Q) for the quarter ended 30 September 2015 by self-employed individuals and professionals, together with SAWT, if applicable.

E-filing by EFPS-registered withholding agents under Groups A and B of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602 for Group A) for October 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for October 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 31 October 2015 by taxpayers who were granted permit to use loose-leaf records.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for October 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for October 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Submission to PEZA of Audited Financial Statements filed with the BIR on 15 October 2015 by PEZA-registered companies whose taxable year ended 30 June 2015.



November 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					31/1
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		

The Finance team cleaned up a mangrove area in Siquijor. Getting down to work before hitting the beaches, they helped mangroves breathe again and preserve the ecosystem.

18 Wednesday

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 31 July 2015.

19 Thursday

Remittance of monthly HDMF contributions for October 2015 by employers whose names begin with letters E to L.

20 Friday

Filing of monthly VAT declaration (BIR Form 2550M) for October 2015 by taxpayers using the manual filing system with taxable quarters ending 30 November or 31 December 2015, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for October 2015 by taxpayers using the manual payment system, except percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 31 October 2015 by taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 31 October 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and

submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for October 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for October 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

23 Monday

E-filing of monthly VAT declaration (BIR Form 2550M) for October 2015 by EFPS-registered taxpayers under Groups C, D and E with taxable quarters ending 30 November or 31 December 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for October 2015 by EFPS-registered taxpayers under Groups C, D and E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

24 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for October 2015 by EFPS-registered taxpayers under Group B with taxable quarters ending 30 November or 31 December 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for October 2015 by EFPS-registered taxpayers under Group B, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for October 2015 by employers whose names begin with letters M to Q.

25 Wednesday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended 31 October 2015 by all taxpayers with taxable years ending 31 January, 30 April, 31 July or 31 October, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for October 2015 by EFPS-registered taxpayers under Group A with taxable quarters ending 30 November or 31 December 2015, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for October 2015 by EFPS-registered taxpayers under Group A except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for October 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases or fiscal quarter ended 31 October 2015 by manual taxpayers with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for October 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

27 Friday

Remittance of monthly HDMF contributions for October 2015 by employers whose names begin with letters R to Z.

Registration of books of accounts and other accounting records for the taxable year starting 1 December 2015.

December 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
	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	31		

TwP@Vigan. A timeless heritage, this vibrant city is one of the few surviving old historic sites in the Philippines. Experience the old Spanish colonial days by walking in its cobbled stone alleys and in the shadow of its ancestral homes.



Vigan, Ilocos Sur

01 Tuesday

Filing of Payment Form (BIR Form 0605) for the payment of advance percentage tax by privilege store operators.

Filing of Corporation/Partnership Quarterly Income Tax Return (BIR Form 1702Q) for the quarter ended 30 September 2015 by taxpayers whose taxable years ending 31 December, 31 March or 30 June, together with SAWT, if applicable.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 31 October 2015 by taxpayers under LTS and EFPS with fiscal years ending 31 January, 30 April, 31 July or 31 October.

Submission of Annual Inventory Lists by taxpayers whose taxable year ended 31 October 2015.

Submission to RDO/LTDO by taxpayers using duly approved computerized accounting systems of notarized affidavit attesting to the accuracy of the number of receipts used during the year and duly registered soft copy of books of accounts and other accounting records/documents for the taxable year ended 31 October 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for October 2015, if the 10th digit of the employer's SSS no. ends in 9 or 0.

Filing of Annual Financial Statements with the SEC by corporations whose fiscal year ended 31 July 2015 and whose securities are not

registered under the Securities Regulations Code or the Revised Securities Act.

Submission to PEZA of Income Tax Return filed with the BIR on 16 November 2015 by PEZA-registered companies whose taxable year ended 31 July 2015.

07 Monday

Filing of Documentary Stamp Tax Return (BIR Form 2000) for the month of November 2015.

10 Thursday

Filing by all withholding agents (large and non large taxpayers) using the manual payment system of Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for November 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Filing of Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (BIR Form 1600) for November 2015.

E-filing by all business establishments of sales report and other information generated by Cash Register Machines, Point of Sales Machines and/or any sales generating receipt/invoice machine registered with the BIR for the month of November 2015.

Issuance of Certificate of Final Income Tax Withheld (BIR Form 2306) from VAT/Percentage Tax by government and private withholding agents to all income recipients with only one payor for November 2015.

Issuance of Certificate of Tax Withheld at Source (BIR Form 2307) from VAT/Percentage Tax by government and private withholding agents to all income recipients with several payors for November 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for November 2015, if the 10th digit of the employer's SSS no. ends in 1 or 2.

11 Friday

E-filing by EFPS-registered withholding agents under Group E of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for November 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

14 Monday
E-filing by EFPS-registered withholding agents under Groups B, C and D of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E and F) for November 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance of monthly HDMF contributions for November 2015 by employers whose names begin with letters A to D.

Filing of annual report with the SEC by corporations whose fiscal year ended 31 August 2015 and whose securities are registered under the Securities Regulations Code or the Revised Securities Act, including commercial paper issuers.

15 Tuesday

Filing of Corporation/Partnership Annual Income Tax Return (BIR Form 1702), together with SAWT, if applicable and for both taxable firms and tax-exempt organizations for fiscal year ended 31 August 2015.

Filing of Annual Capital Gains Tax Return for onerous transfer of shares of stock not traded through the local stock exchange (BIR Form 1707-A) for the taxable year ended 31 August 2015.

E-filing by EFPS-registered withholding agents under Group A of the Monthly Remittance Return of Income Taxes Withheld (BIR Form 1601-C, E, F and 1602) for November 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Remittance by all EFPS-registered withholding agents of monthly income taxes withheld for November 2015 on (a) compensation income; (b) income subject to expanded withholding tax; (c) income subject to final withholding tax; and (d) interest paid on deposits and yield on deposit substitutes/trusts/etc.

Submission to the Revenue Regional Director of bound loose leaf books of accounts, receipts and invoices together with a certification made under oath as to the correctness of the entries and the number of loose leaves used for the fiscal year ended 30 November 2015 by taxpayers who were granted permit to use loose-leaf records.

(Continued)

December 2015

Mon	Tue	Wed	Thu	Fri	Sat/Sun
	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	31		

The Tax-Client Accounting Services (CAS) group repainted calesas in time for the Viva Vigan Festival and donated bags and school supplies to children of calesa drivers. Our very own tourists helped preserve the historical tradition of this special town.



15 Tuesday

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for November 2015, if the 10th digit of the employer's SSS no. ends in 3 or 4.

Remittance to Philhealth of contributions for November 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 0 to 4.

Remittance of monthly HDMF multi-purpose loan payments for November 2015.

16 Wednesday

Submission to PEZA of Audited Financial Statements filed with the BIR on 16 November 2015 by PEZA-registered companies whose taxable year ended 31 July 2015.

18 Friday

Remittance of monthly HDMF contributions for November 2015 by employers whose names begin with letters E to L.

21 Monday

Filing of monthly VAT declaration (BIR Form 2550M) for November 2015 by taxpayers using the manual filing system with taxable quarters ending 31 December 2015 or 31 January 2016, together with SAWT, if applicable.

Filing of monthly percentage tax return (BIR Form 2551M) for November 2015 by taxpayers using the manual payment system, except

percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Filing of quarterly percentage tax return (BIR Form 2551Q) for overseas dispatch or communication originating from the Philippines and for amusement taxes for the quarter ended 30 November 2015 by taxpayers with taxable years ending 28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for November 2015 by EFPS-registered taxpayers under Group E with taxable quarters ending 31 December 2015 or 31 January 2016, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for November 2015 by EFPS-registered taxpayers under Group E, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Issuance of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to income recipients subject to expanded withholding tax for the taxable quarter ended 30 November 2015.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for November 2015, if the 10th digit of the employer's SSS no. ends in 5 or 6.

Remittance to Philhealth of contributions for November 2015 using Philhealth Premium Payment Slip by employers whose PEN ends in 5 to 9.

Filing of Annual Financial Statements with the SEC by securities brokers whose fiscal year ended 31 August 2015.

22 Tuesday

E-filing of monthly VAT declaration (BIR Form 2550M) for November 2015 by EFPS-registered taxpayers under Group D with taxable quarters ending 31 December 2015 or 31 January 2016, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for November 2015 by EFPS-registered taxpayers under Group D, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for November 2015 by EFPS-registered taxpayers under Group C with taxable quarters ending 31 December 2015 or 31 January 2016, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for November 2015 by EFPS-registered taxpayers under Group C, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of monthly HDMF contributions for November 2015 by employers whose names begin with letters M to Q.

28 Monday

Filing of quarterly VAT return (BIR Form 2550Q) for the taxable quarter ended

30 November 2015 by all taxpayers with taxable years ending 28 February, 31 May, 31 August or 30 November, together with SAWT, if applicable.

E-filing of monthly VAT declaration (BIR Form 2550M) for November 2015 by EFPS-registered taxpayers under Groups A and B with taxable quarters ending 31 December 2015 or 31 January 2016, together with SAWT, if applicable.

E-filing of monthly percentage tax return (BIR Form 2551M) for November 2015 by EFPS-registered taxpayers under Groups A and B, except for percentage taxes on overseas communication, amusement places, winnings, stock transaction and IPO, together with SAWT, if applicable.

Remittance of VAT and percentage tax for November 2015 by EFPS-registered taxpayers.

Submission of Quarterly Summary List of Sales and Purchases for fiscal quarter ended 30 November 2015 by manual taxpayers with fiscal years ending 28 February, 31 May, 31 August or 30 November.

Remittance of SSS contributions (Payment Return Form R-5) and loan payments (Payment Return Form ML-1) by all regular employers and submission of Monthly Collection List for Contribution (e-R3) and Loans (e-ML2) for November 2015, if the 10th digit of the employer's SSS no. ends in 7 or 8.

29 Tuesday

Remittance of monthly HDMF contributions for November 2015 by employers whose names begin with letters R to Z.

Registration of books of accounts and other accounting records for the taxable year starting 1 January 2016.

Tourism with a Purpose (TwP)

In 2013, Isla Lipana & Co. launched the *Philippine Gems* project, an online search for the next top tourist attractions in the country. In 2014, we introduced the *Tourism with a Purpose* project or *TwP* in PwC where we promoted the *Philippine Gems* sites as suggested itineraries for our summer outings, but with a meaningful twist: we encouraged our people to plan a corporate responsibility program in communities nearby these tourist areas. Our 2015 calendar features a series of *TwP* activities by our people who have been everywhere doing small acts of kindness but still having fun.



Baler, Aurora
Photo by: Susan Talampas



Tax-Consulting Assessment



Assurance C



Boracay Island, Aklan
Photo by: Isla Snapshots



Advisory-Deals



Advisory-Consulting



Bohol
Photo by: Rashid Quindica



Assurance B



Calaguas Islands, Camarines Norte
Photo by: Dennis Bautista



Risk Assurance



Camiguin
Photo by: Ansert Bidol



Assurance A



Caramoan Islands, Camarines Sur
Photo by: Susan Talampas



Worldtrade Management Services



Danjugan Island, Negros Occidental
Photo by: Gerardo Ledesma



Markets and Management



Ilocos Norte
Photo by: Susan Talampas



Global Technology Solutions



Lian, Batangas
Photo by: Dennis Bautista



Tax-Support Services



Oslob, Cebu
Photo by: Human Capital



Human Capital



Puerto Galera
Photo by: Mylah Agbing-Rojales



Tax-International Assignment Services



Siquijor
Photo by: Miles Brandon



Finance



Vigan, Ilocos Sur
Photo by: Ryan Neeley



Tax-Client Accounting Services

Corporate responsibility

At PwC, we have a significant role to play in building trust in society and solving important problems. Our goal is to embed this in all we do, but nowhere is it more important and significant than in our corporate responsibility strategy. We are committed in doing the right thing and be a catalyst for change.



Our partners and principals

Assurance

Alexander B. Cabrera
Chairman and senior partner

Roderick M. Danao
Vice chairman

Roderick M. Danao
Managing partner

Rodelio C. Acosta
Zaldy D. Aguirre
Geraldine H. Apostol
Imelda Ronnie D.G. Castro
Gina S. Detera
Aldie P. Garcia
Cherrylin M. Javier
John-John Patrick V. Lim
Imelda D. Mangundaya
Jan Michael L. Reyes
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Rossana S. Javier
Consulting
Managing partner

Benjamin R. Azada

Mary Jade R. Divinagracia
Deals and Corporate Finance
Managing partner

Tax

Maria Lourdes P. Lim
Managing partner

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2015 Calendar

January

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31/1

February

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					31/1
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	28/1

March

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					28/1
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

April

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					1
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		

May

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	30/31

June

Mon	Tue	Wed	Thu	Fri	Sat/Sun
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				

July

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31	

August

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					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
				31	

September

Mon	Tue	Wed	Thu	Fri	Sat/Sun
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			

October

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			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	31/1

November

Mon	Tue	Wed	Thu	Fri	Sat/Sun
					31/1
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
28	29	30			

December

Mon	Tue	Wed	Thu	Fri	Sat/Sun
			1	2	3/4/5
7	8	9	10	11	12/13
14	15	16	17	18	19/20
21	22	23	24	25	26/27
28	29	30	31		

30

