

# 2010 Tax Calendar

 GOOD EARTH CPA

January						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					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						

February						
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March						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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April						
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May						
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June						
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July						
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August						
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September						
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October						
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November						
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December						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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## Statutory and General National Holidays:

1. New Year's Day: Jan 1
2. Spring Festival: Feb 13~Feb 21
3. Lantern Festival: Feb 28
4. Tomb Sweeping Day: April 5
5. Dragon Boat Festival: June 16
6. Moon Festival: Sept 22

### Note:

1. Within the second month after end of fiscal year: Apply for assets reevaluation.
2. 3 months before the beginning of fiscal year: Non-for-profit organizations apply for change of accounting basis.
3. Within 6 months after the beginning of fiscal year: Profit-seeking businesses apply for the use of Blue Income Tax Form for filing returns (exceptions to newly established profit-seeking businesses).
4. Within 1 month before the end of fiscal year: Newly established businesses apply for the use of Blue Income Tax Form for filing Income Tax Return.

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<b>01/01~01/15</b>	VAT filing for Nov & Dec in 2009
<b>01/01~01/31</b>	File 2009 Withholding and Non-Withholding Tax Statement, Dividend Statement, Declaration Form of Income Derived from the Transfer of Tax-Deferred Stock, Declaration Form of Trust Income, statement of income derived from trust properties, declaration of investment by intangible assets or proprietary technology, income statements, filing forms, and filing of purchases made by participants of a multi-level marketing enterprise

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February						
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	1	2	3	4	5	6
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<b>01/01~02/10</b>	Tax withholder mails Withholding and Non-Withholding Tax Statement, Dividend Statement, Declaration Form of Income Derived from the Transfer of Tax-Deferred Stock to taxpayers.
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March						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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<b>03/01~03/15</b>	VAT filing for Jan & Feb
<b>03/31</b>	Complete annual audit report and 2008 financial statement

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April						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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May						
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30	31					

<b>05/01~05/15</b>	VAT filing for March & April
<b>05/01~05/31</b>	File 2009 Business Income Tax Return and Individual Income Tax Return
<b>05/01~05/31</b>	File 2009 income tax return and 2009 Change of Shareholder Income Tax Credit, and Declaration of 2008 Undistributed Earnings.

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June						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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July						
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<b>07/01~07/15</b>	VAT filing for May & June
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August						
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## 2010 Tax Calendar

September						
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<b>09/01~09/15</b>	VAT filing for July & Aug
<b>09/01~09/31</b>	2010 provisional income tax filing
	Apply for: <ol style="list-style-type: none"> <li>1. Use or change of inventory valuation method</li> <li>2. Use of retail inventory method</li> <li>3. Use or change of fixed assets depreciation method</li> <li>4. use or change of short-term investment valuation method</li> </ol>

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October						
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<b>10/01~10/31</b>	Complete Jan-Aug Financial Statement
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November						
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<b>11/01~11/15</b>	VAT filing for Sept & Oct
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December						
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<b>12/01~12/31</b>	File certifying Accountant Client List
	Complete Jan-Oct Financial Statement

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