

## Tax Payment Dates

### United States Federal Excise Tax

IRS		Syndicates	
Payment due to IRS	Nature of Payment	collection made by MS	Nature of Collection
12-Jan	2nd half of previous December payment	15-Jan	December 2008 Collection
27-Jan	1st half of January		
29-Jan	Balance on 4th Quarter prior year	22-Jan	Balance on 4th Quarter prior year
12-Feb	2nd half of January	19-Feb	January 2009 Collection
26-Feb	1st half of February		
12-Mar	2nd half of February	16-Mar	February 2009 Collection
26-Mar	1st half of March		
10-Apr	2nd half of March	16-Apr	March 2009 Collection
27-Apr	1st half of April		
27-Apr	Balance on 1st Quarter current year	24-Apr	Balance on 1st Quarter current year
27-Apr	FET 2 (Annual)		
12-May	2nd half of April	14-May	April 2009 Collection
27-May	1st half of May		
11-Jun	2nd half of May	12-Jun	May 2009 Collection
25-Jun	1st half of June		
10-Jul	2nd half of June	13-Jul	June 2009 Collection
27-Jul	1st half of July		
29-Jul	Balance on 2nd Quarter current year	24-Jul	Balance on 2nd Quarter current year
12-Aug	2nd half of July	17-Aug	July 2009 Collection
27-Aug	1st half of August		
10-Sep	2nd half of August	14-Sep	August 2009 Collection
25-Sep	1st half of September		
28-Sep	September Special Deposit		
09-Oct	Final installment September	15-Oct	September 2009 Collection
27-Oct	1st half of October		
29-Oct	Balance on 3rd Quarter current year	22-Oct	Balance on 3rd Quarter current year
12-Nov	2nd half of October	16-Nov	October 2009 Collection
25-Nov	1st half of November		
10-Dec	2nd half of November	14-Dec	November 2009 Collection
24-Dec	1st half of December	January 2010	

### **United States Federal Income Tax**

<b>Payment due to IRS</b>	<b>Collection by MS</b>	<b>Nature of collection</b>
15-Jun	12-Jun	First Instalment Estimated Tax Payment due to IRS in respect of Current Year
15-Sep	14-Sep	Second Instalment Estimated Tax Payment due to IRS in respect of Current Year
15-Dec	14-Dec	Final Tax payment due to IRS in respect of Prior Year
15-Jan	14-Jan	Rebalanced Estimated Tax Payment to IRS in respect of Prior Year

### **Canadian Income Tax**

<b>Payment due to Revenue Canada</b>	<b>Collection by MS</b>	<b>Nature of collection</b>
12-Jan	09-Jan	Current Year Estimated Tax Payment due to Revenue Canada
11-Feb	09-Feb	Current Year Estimated Tax Payment due to Revenue Canada
11-Mar	09-Mar	Current Year Estimated Tax Payment due to Revenue Canada
15-Apr	15-Apr	Final Tax Payment due to Revenue Canada in respect of Prior Year
13-Apr	09-Apr	Current Year Estimated Tax Payment due to Revenue Canada and Rebalance
11-May	08-May	Current Year Estimated Tax Payment due to Revenue Canada
11-Jun	09-Jun	Current Year Estimated Tax Payment due to Revenue Canada
13-Jul	09-Jul	Current Year Estimated Tax Payment due to Revenue Canada
11-Aug	07-Aug	Current Year Estimated Tax Payment due to Revenue Canada
11-Sep	09-Sep	Current Year Estimated Tax Payment due to Revenue Canada
12-Oct	09-Oct	Current Year Estimated Tax Payment due to Revenue Canada
11-Nov	09-Nov	Current Year Estimated Tax Payment due to Revenue Canada
11-Dec	09-Dec	Current Year Estimated Tax Payment due to Revenue Canada

### **Singapore Income Tax**

<b>Payment due to IRAS</b>	<b>Collection by MS</b>	<b>Nature of collection</b>
30-Apr	24-Apr	Estimated Payment due to IRAS in respect of Prior Year
31-Oct	23-Oct	Final Tax Payment due to IRAS in respect of Prior Year