



A PUBLICATION FROM THE TAX DIVISION

**JANUARY
2015**



S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Please contact your account service partner should you have any questions or comments or if you need additional information regarding these matters.

Ramón Marín
Partner
(787) 303-3258
rmarin@vgmmcpa.com

Lucy Martínez
Partner
(787) 303-3263
lmartinez@vgmmcpa.com

Idsa Ramos
Partner
(787) 303-3251
iramos@vgmmcpa.com

Sofía Benítez Arraiza
Partner
(787) 303-3255
sbenitez@vgmmcpa.com

January 9

Monthly Excise Tax return and payment (Form SC 2225)
Monthly IVU Tax on Imports return and payment (Form SC 2915D)
Monthly IVU Declaration of Imports (Form SC 2970)¹

January 12

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

January 15

Payment of 2nd semester of the Volume of Business tax 2014-2015
Payment of 4th installment of PR and US individual estimated income tax (Form 480.E-1 and Form 1040-ES, respectively)
Payment of estimated income tax for corporations, LLCs, and pass-through concerns: partnerships, special partnerships, corporations of individuals (Form 480.E-1 and Form 480.9G)

- FY ending 01/31/15 4th installment
- FY ending 04/30/15 3rd installment
- FY ending 07/31/15 2nd installment
- FY ending 09/30/15 1st installment

¹ PICO electronic filing, NOT applicable for bonded importers.

JANUARY

2015

January 15

Monthly deposit of SS and Medicare withheld from employees (Form 941)²

Monthly deposit of tax withheld from employees (Form 499 R-1)

Monthly payment of tax withheld from non-residents (Form 480.31)

Monthly payment of tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32)

Monthly payment of income tax withheld at source on dividends, partnership distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9) and tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A)

Quarterly payment of Chauffers' Insurance (Form TSCH-1)

January 20

Monthly IVU tax return and payment (Form SC 2915 and Form SC 2915A)

January 30

Quarterly Income Tax Withheld return (Form 499-1B)

Quarterly FICA return (Form 941 PR)

Quarterly FUTA return (Form 940 PR)²

Quarterly Unemployment and Disability Contribution Report and Quarterly Report of Wages Paid to Each Employee (Form PR-UI-10 and Form PR-UI-10A, respectively)

Annual Wage Withholding Statement (Form 499 R-2/W-2 PR)

Annual Reconciliation Statement of Income Tax Withheld (Form 499 R-3)

Annual Federal Unemployment Tax (FUTA) return (Form 940 PR)

² Electronic Federal Payment Tax System (EFTPS).

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

Follow us:



Valdés, García, Marín & Martínez, LLP is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. Our 40 years of experience in public accounting supports our commitment to excellence and professionalism.

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

©2015 Valdés, García, Marín & Martínez, LLP. All rights reserved.

www.vgmmcpa.com