



VALDES, GARCIA, MARIN & MARTINEZ, LLP  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**TAX CALENDAR**  
**February 2015**  
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**A PUBLICATION FROM THE TAX DIVISION**

**FEBRUARY**  
**2015**



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

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**February 2**

- Quarterly FICA tax return and payment (Form 941-PR)<sup>1</sup>
- Quarterly FUTA deposit (Form 940)<sup>2</sup>
- Quarterly PR Unemployment & Disability Tax Return (Forms PR-UI-10 and PR-UI-10A)
- Annual FUTA tax return (Form 940-PR)<sup>3</sup>
- PR Gift Tax Return (Form SC 2788A)<sup>4</sup>

**February 10**

- Monthly payment of tax withheld on services (Form 480.9A)
- 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)<sup>5</sup>

**February 17**

- Payment of 2014 Personal Property estimated tax (Form BC-85-ES)

<sup>1</sup> 10-day extension if no tax due.  
<sup>2</sup> Electronic Federal Tax Payment System (EFTPS). No deposit required if tax liability is less than \$500.  
<sup>3</sup> 10-day extension if all tax is timely deposited.  
<sup>4</sup> If filed by the DONOR. 6-month extension available.  
<sup>5</sup> PICO electronic filing, not applicable for bonded importers.

# FEBRUARY

## 2015

### February 17

Monthly deposit of SS and Medicare withheld from employees (Form 941)<sup>6</sup>

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)

### February 20

Monthly IVU tax returns and payment (Form SC 2915 and From SC 2915A)

PR Gift Tax Return (Form SC 2788)<sup>2</sup>

### February 27

Annual reconciliation statement of FICA tax withheld (Form W-3)

Annual reconciliation statement of Income Subject to Withholding (Form 480.6B.1)

Electronic filing of Informative Returns:

- Income not subject to withholding (Form 480.6A)
- Income subject to withholding (Form 480.6B)
- Exempt income (Form 480.6D)

PR Gift Tax Return (Form SC 2788A)<sup>7</sup>

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<sup>6</sup> Electronic Federal Payment Tax System (EFTPS).

<sup>7</sup> If filed by the DONEE. 6-month extension available.

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.

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