



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

TAX CALENDAR

March 2018

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A PUBLICATION FROM THE TAX DIVISION

MARCH 2018



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.

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March 12

Use Tax on Imports Monthly Return and payment (Form AS 2915.1D)¹

Sales and Use Tax (SUT) Declaration of Imports Monthly Return (Form AS 2970.1)^{1, 2}

Excise Taxes Monthly Return and payment (Form SC 2225)

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

March 15

Monthly deposit of income tax withheld from employees (Form 499 R-1)³

Monthly payment of income tax withheld from non-residents (Form 480.31)³

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)³

¹ Electronic filing through SURI.

² Bonded importers – filing upon introduction of goods, payment due on the 10th day of the next month. Non-bonded importers – filing and payment due upon introduction.

³ Electronic filing.

MARCH 2018

March 15 (Cont.)

Monthly deposit of SS and Medicare withheld from employees (Form 941) ⁴

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9)

Monthly payment of tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A) ³

First installment of fortnightly deposit of SUT for large taxpayers ⁵ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

2017 Informative Income Tax Return- Composite (Form 480.10SC)⁶

2017 U.S. Partnership Income Tax Return (Form 1065)⁷

2017 Informative Income Tax Return – Pass-Through Entity - Form 480.20 (EC) ⁹

2017 Revocable Trust or Grantor Trust Informative Income Tax Return (Form 480.80 F)⁹

March 20

State and Municipal SUT Monthly returns and payment (Form AS 2915) ¹

March 31

Annual Informative Return to partners, members of LLC's, partners of special partnerships, and shareholders of corporations of individuals (Form 480.60 EC)⁸

2017 Revocable Trust or Grantor Trust Informative Return (Form 480.60 F) ¹⁰

⁴ Electronic filing through EFTPS.

⁵ As defined in Section 1010.01(a)(35) of Puerto Rico's Internal Revenue Code.

⁶ Calendar year entities. 3-month automatic extension available (Form SC 2644).

⁷ Calendar year entities. 6-month automatic extension available.

⁸ 30-day automatic extension available (Form SC 2644.1).

⁹ 3-month automatic extension available or 6-Month automatic extension available if receiving a Federal K-1.

¹⁰ 30-day automatic extension is available.

MARCH 2018

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March 31 (Cont.)

Second installment of fortnightly deposit of SUT for large taxpayers ⁵ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

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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