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**TAX CALENDAR**

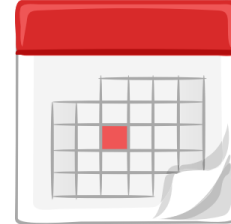
**April 2017**

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**APRIL  
2017**



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

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**April 10**

Tax on Imports monthly return and payment (Form AS 2915D)<sup>1</sup>

Declaration of Imports monthly return (Form SC 2970)<sup>1</sup>

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

Monthly Manufacturer's Excise tax return and payment (Form SC 2225)

**April 17**

Monthly deposit of SS and Medicare withheld from employees<sup>2</sup>

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

Monthly payment of income tax withheld from non-residents (Form 480.31)<sup>3</sup>

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)<sup>3</sup>

<sup>1</sup> SURI electronic filing

<sup>2</sup> Electronic Federal Tax Payment System (EFTPS).

<sup>3</sup> If in excess of \$200.

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## 2017

### April 17

Monthly payment of tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32)<sup>3</sup>

Informative Return of Income subject to withholding – Nonresident (Form 480.6C)<sup>4</sup>

Nonresident Annual Return of Income Tax Withheld at Source (Form 480.30)<sup>4</sup>

2016 P.R. Income Tax Return (individuals and calendar year entities)<sup>5</sup>

- Individuals (Form 482.0)<sup>4</sup>
- Composite Return for Partners and Individual Members of Partnerships and LLC's (Form 482.0 (C) )
- Corporations (Form 480.20)<sup>6</sup>
- Exempt Businesses under Industrial Incentives Program (Form 480.30 (II))
- Domestic/Foreign Life Insurance Companies (Form 480.40D/Form 480.40F)<sup>6</sup>
- Exempt Organizations (Form 480.7 (OE))
- Estate or Trust Fiduciary Income Tax Return (Form 480.80)

2017 PR Individuals and calendar year entities Estimated Income Tax - 1st installment (Forms 480.E and 480.E-1, respectively)

2016 Annual Corporation Report<sup>7</sup>

2016 Limited Liability Company's Annual Fee

2016 U.S. Individual Income Tax Return (Form 1040)<sup>8</sup>

2017 U.S Individual Estimated Income Tax – 1<sup>st</sup> Installment (Form 1040-ES)

2016 Self-Employment Tax Return (Form 1040-PR)<sup>8</sup>

2016 U.S. Return of Partnership Income (Form 1065)<sup>9</sup>

2016 U.S. Corporation Income Tax Return (Form 1120)<sup>9</sup>

2016 U.S. Income Tax Return for Estates & Trusts (Form 1041)<sup>10</sup>

<sup>4</sup> Electronic filing.

<sup>5</sup> 3-month automatic extension available for individuals, estates or trusts and corporations (Form SC 2644).

<sup>6</sup> Foreign corporations with no offices in PR must file their income tax return on or before the 15<sup>th</sup> day of the sixth month after closing.

<sup>7</sup> 2-month initial extension, additional 30-day extension available. Annual Report and extension requests must be filed electronically.

<sup>8</sup> 6-month automatic extension available (Form 4868).

<sup>9</sup> 6-month automatic extension available (Form 7004).

<sup>10</sup> 5 ½ -month automatic extension available (Form 7004).

# APRIL

## 2017

### April 17

Quarterly Chauffeurs' Social Security (Form TSCH-1)

Last day for individuals to notify financial institutions of election to have 10 % tax withheld on interest from deposits and to select the institution that will apply the \$2,000 exemption over interest paid.

### April 20

Monthly IVU tax returns and payment (Form AS 2915) <sup>1</sup> and Municipal IVU tax return

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form AS 2915)<sup>1</sup> (4% IVU)

### April 21

Declaration of Volume of Business – 6 - month automatic extension available (Form OCAM PA-01 and Form OCAM PA03, respectively) (In order to obtain the 5% statutory discount, payment is due on or before April 21, 2017).

### April 30

Quarterly return of income tax withheld (Form 499R-1B)<sup>4</sup>

FUTA quarterly tax payment (Form 940)<sup>2</sup>

Revocable Trust or Grantor Trust Informative Return, if the 30-day automatic extension was obtained (Form 480.60F)

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