



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

**TAX CALENDAR**  
**August 2018**  
[www.vgmmcpa.com](http://www.vgmmcpa.com)



**A PUBLICATION FROM THE TAX DIVISION**

**AUGUST**  
**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.

**Tel. (787) 725-1600**

**Lucy Martínez**  
Partner  
[lmartinez@vgmmcpa.com](mailto:lmartinez@vgmmcpa.com)

**Idsa Ramos**  
Partner  
[iramos@vgmmcpa.com](mailto:iramos@vgmmcpa.com)

**Sofía Benítez Arraiza**  
Partner  
[sbenitez@vgmmcpa.com](mailto:sbenitez@vgmmcpa.com)

**Yahaira Feliciano Ramos**  
Partner  
[yfeliciano@vgmmcpa.com](mailto:yfeliciano@vgmmcpa.com)

**August 10**

Use Tax on Imports Monthly Return and payment (Form AS 2915.1D)<sup>1</sup>

Sales and Use Tax (SUT) Declaration of Imports Monthly Return (Form AS 2970.1)<sup>1, 2</sup>

Excise Taxes Monthly Return and payment (Form SC 2225)

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

**August 15**

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

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

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

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)<sup>3</sup>

<sup>1</sup> Electronic filing through SURI.

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

<sup>3</sup> Electronic filing.

# AUGUST 2018

## August 15 (Cont.)

Monthly deposit of SS and Medicare withheld from employees (Form 941) <sup>4</sup>

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

1<sup>st</sup> installment of the 2018 Personal Property estimated tax payment – **Electronic payment on [www.crimpr.net](http://www.crimpr.net)** <sup>6</sup>

2017 Exempt Corporations Annual Report for corporations with extension.

Payment of estimated income tax for corporations (Form 480.E-1)

- FY ending 08/31/18 4<sup>th</sup> installment
- FY ending 11/30/18 3<sup>rd</sup> installment
- FY ending 02/28/19 2<sup>nd</sup> installment
- FY ending 04/30/19 1<sup>st</sup> installment

## August 20

State and Municipal SUT Monthly Returns and payment (Form AS 2915) <sup>1</sup>

## August 23

2017 Personal Property Tax Return for Corporations that requested 90-day extension (Form AS-29)

## August 31

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

<sup>4</sup> Electronic filing through EFTPS.

<sup>5</sup> As defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code.

<sup>6</sup> The estimated tax payable amount is equal to the lesser of: **(a)** 100% of the tax obligation of the previous tax year (2017) after the 5% discount, or **(b)** 90% of the total contribution estimated for 2018

Contact us at  
**(787) 725-1600** or at  
**[fsosa@vgmmcpa.com](mailto: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.

©2018 Valdés, García, Marín & Martínez, LLP. All rights reserved.