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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TAX CALENDAR
August 2019
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40
years
**GROWING
TOGETHER**

A PUBLICATION FROM THE TAX DIVISION

**August
2019**



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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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August 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)¹

August 15

Monthly deposit of income tax withheld from employees¹

Monthly payment of income tax withheld at source from non-residents¹

Monthly payment of income tax withheld at source on royalties paid to non-residents¹

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalty on Individual Retirement Accounts (IRAs)¹

Monthly payment of tax withheld on services rendered and judicial or extrajudicial indemnifications¹

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

August 2019

August 15 (Cont.)

First installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

First installment of the 2019 Personal Property estimated tax payment ⁵

2018 Personal Property Tax Return (Form AS-29), if the 3-month automatic extension was timely requested ⁵

Payment of estimated income tax for corporations (Form 480.E-1) (electronic filing available through "Colecturía Virtual")

- FY ending 08/31/19 4th installment
- FY ending 11/30/19 3rd installment
- FY ending 02/28/20 2nd installment
- FY ending 04/30/20 1st installment

August 20

State ¹ and Municipal ⁶ SUT Monthly Returns and payments

August 30

Summary of informative returns 480.7, 480.7B and 480.7C, when reporting contributions or other transactions, but not distributions (Form 480.5) ¹

August 31

Second installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year ⁷

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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⁴ As defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code

⁵ Electronic filing through <https://emueble.crimpr.net>

⁶ Electronic filing is available through COFIM or municipalities' portals (except for Canóvanas and Mayagüez)

⁷ Effective September 3, 2019 since August 31 falls in a Saturday and September 2, 2019 is a holiday