



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

**TAX CALENDAR**  
**August 2021**  
[www.vgmmcpa.com](http://www.vgmmcpa.com)

45  
years  
GROWING  
TOGETHER



**A PUBLICATION FROM THE TAX DIVISION**

**August  
2021**



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 2**

Second installment of fortnightly deposit of SUT for large taxpayers <sup>1</sup> and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year --Deposit of tax must be made on August 2, 2021, since July 31 fell on a Saturday; merchant must indicate that the payment corresponds to July 2021.

Quarterly return of income tax withheld (Form 499R-1B) <sup>2</sup>

FUTA quarterly tax payment (Form 940) <sup>3</sup>

FICA quarterly tax return and payment (Form 941-PR) <sup>3</sup>

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR-UI-10A) <sup>4</sup>

2020 P.R. Gift Informative Return - **If the 6-month automatic extension was obtained** <sup>2</sup>

Quarterly Reconciliation Form - Professional Services <sup>2</sup> – for the quarter ended June 30, 2021

Sales and use tax quarterly report (non-withholding agents-sales made by mail or internet sellers) <sup>2</sup>

<sup>1</sup> As defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code, as amended.  
<sup>2</sup> Electronic filing through SURI.  
<sup>3</sup> Electronic filing through EFTPS.  
<sup>4</sup> Electronic filing through DTRH portal.

# August 2021

## August 10

Tax on Imports Monthly Return and Payment (Form AS 2915.1D)<sup>2</sup>

Declaration of Imports (Form AS 2970.1)<sup>2, 5</sup>

Excise Taxes Monthly Return and payment (Form SC 2225)<sup>2</sup>

## August 16

Monthly deposit of income tax withheld from employees<sup>2</sup>

Monthly payment of income tax withheld at source from non-residents<sup>2</sup>

Payment of income tax withheld at source on royalties paid to non-residents<sup>2</sup>

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs)<sup>2</sup>

Monthly payment of tax withheld on services rendered and judicial or extrajudicial indemnifications<sup>2</sup>

Monthly payment of tax withheld on distributable share of profits of Subchapter N corporations and special partnerships (Form 480.9EC)

Monthly deposit of SS and Medicare withheld from employees (Form 941)<sup>3</sup>

**First installment** of the **2021** Personal Property estimated tax payment<sup>6</sup>

Payment of estimated income tax for corporations (Form 480.E-1)<sup>2</sup>

- FY ending 08/31/21 4<sup>th</sup> installment
- FY ending 11/30/21 3<sup>rd</sup> installment
- FY ending 02/28/22 2<sup>nd</sup> installment
- FY ending 04/30/22 1<sup>st</sup> installment

First installment of fortnightly deposit of SUT for large taxpayers<sup>1</sup> and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

Contact us at  
**(787) 725-1600** or at  
**fsosa@vgmmcpa.com**  
if you would like to  
subscribe/unsubscribe from  
our publications.

Follow us:



<sup>5</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>6</sup> Electronic filing through <https://emueble.crimpr.net>

# August 2021

## August 17

2020 Personal Property Tax Return (Form AS-29), **if the 3-month automatic extension was timely requested** <sup>6</sup>

## August 20

State <sup>2</sup> and Municipal <sup>7</sup> SUT Monthly Returns and Payment (Form AS 2915.1)

## 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) <sup>2</sup>

## August 31

Second installment of fortnightly deposit of SUT for large taxpayers <sup>1</sup> and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

<sup>7</sup> Electronic filing is available through COFIM or municipalities' portals (except for Canóvanas and Mayagüez)

Contact us at  
**(787) 725-1600** or at  
**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 45 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.

©2021 Valdés, García, Marín & Martínez, LLP. All rights reserved.