



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

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



**A PUBLICATION FROM THE TAX DIVISION**

**DECEMBER**  
**2018**



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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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**December 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).

**December 15**

Payment of Christmas Bonus (last day).

**December 17**

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).

<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.

# DECEMBER

## 2018

### December 17 (Cont.)

Monthly payment of tax withheld on profits of Subchapter N Corporations and Special Partnerships (Form 480.9A).<sup>3</sup>

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

Fortnightly deposit of sales tax for large taxpayers and all merchants with monthly average sales tax deposits exceeding \$2,000 (as defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code).

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

- Calendar year 2018 4<sup>th</sup> installment
- FY ending 03/31/19 3<sup>rd</sup> installment
- FY ending 06/30/19 2<sup>nd</sup> installment
- FY ending 08/31/19 1<sup>st</sup> installment

Payment of 4<sup>th</sup> installment of calendar year 2018 estimated income tax for U.S. corporations (Form 8109 or EFTPS).

### December 20

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

### December 31

Second installment of fortnightly deposit of SUT for large taxpayers and merchants with monthly average sales tax deposits exceeding \$2,000 (as defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code).

*From all of us at  
Valdés, García, Marín & Martínez, LLP*

*Happy Holidays!  
Wishing you all the best for the holiday season and  
a wonderful New Year!*

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**(787) 725-1600** or at  
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<sup>4</sup> Electronic filing through EFTPS.

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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