



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

**TAX CALENDAR**  
**February 2017**  
[www.vgmmcpa.com](http://www.vgmmcpa.com)



**A PUBLICATION FROM THE TAX DIVISION**

**FEBRUARY**  
**2017**



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				

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**

**Ramón Marín**  
Partner  
[rmarin@vgmmcpa.com](mailto:rmarin@vgmmcpa.com)

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

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

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

**February 10**

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

Declaration of Imports monthly return (Form AS 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)

**February 15**

Personal Property estimated tax payment - 3<sup>rd</sup> installment - 2016 (electronic filing)

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

Monthly deposit of SS and Medicare withheld from employees (Form 941)<sup>2</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>

<sup>1</sup> SURI electronic filing

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

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

# FEBRUARY

## 2017

### February 15

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9) and tax withheld on distributable profits to stockholders of Subchapter N corporations and special partnerships (Form 480.9A)

### February 20

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

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

### February 28

Electronic filing of Informative Returns:

- Summary of informative returns (Form 480.5)
- Income not subject to withholding (Form 480.6A)
- Annual reconciliation statement of income subject to withholding (Form 480.6B1)
- Income subject to withholding (Form 480.6B)
- Exempt income and exempt income subject to ABT (Form 480.6D)

PR Gift Tax Return (Form SC 2788A)<sup>4</sup>

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

Follow us:



<sup>4</sup> If filed by the DONEE, 6-month extension available.

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.

©2017 Valdés, García, Marín & Martínez, LLP. All rights reserved.

[www.vgmmcpa.com](http://www.vgmmcpa.com)