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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TAX CALENDAR
February 2019
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A PUBLICATION FROM THE TAX DIVISION

February
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.

Tel. (787) 725-1600

Lucy Martínez
Partner
lmartinez@vgmmcpa.com

Idsa Ramos
Partner
iramos@vgmmcpa.com

Sofía Benítez Arraiza
Partner
sbenitez@vgmmcpa.com

Yahaira Feliciano Ramos
Partner
yfeliciano@vgmmcpa.com

February 11

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

February 15

Monthly deposit of income tax withheld from employees ¹

Monthly payment of income tax withheld at source from non-residents ¹

Monthly payment of income tax withheld at source on royalties paid to non-residents ¹

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

Payment of tax withheld on services rendered and extrajudicial indemnifications ¹

Monthly payment of tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9EC) ¹

Monthly deposit of SS and Medicare withheld from employees 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.

⁴ Electronic filing.

February 2019

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February 15 (Cont.)

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

3rd installment of the 2018 Personal Property estimated tax payment ⁶

Payment of estimated income tax for corporations (Form 480.E-1) ⁴

- FY ending 02/28/19 4th installment
- FY ending 05/31/19 3rd installment
- FY ending 08/31/19 2nd installment
- FY ending 10/31/19 1st installment

February 20

State and Municipal SUT Monthly Returns and payment (Form AS 2915) ¹

February 28

Electronic filing of Informative Returns:

- Summary of Informative Returns (Form 480.5) ¹
- Income not subject to withholding (Form 480.6A) ¹
- Annual Reconciliation Statement of Income Subject to Withholding (Form 480.6B1) ¹
- Income subject to withholding (Form 480.6B) ¹
- Exempt income and exempt income subject to ABT (Form 480.6D) ¹

PR Gift Tax Return (Form SC 2788A) ¹

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

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

⁶ Electronic payment on www.crimpr.net