



**A PUBLICATION FROM THE TAX DIVISION**

**JANUARY  
2016**



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**January 11**

Monthly IVU Tax on Imports return and payment (Form SC 2915D)

Monthly IVU Declaration of Imports (Form SC 2970)<sup>1</sup>

Monthly Excise Tax return and payment (Form SC 2225)

Monthly payment of tax withheld on services (Form 480.9A)

**January 15**

Payment of 2<sup>nd</sup> semester of the Volume of Business tax 2015-2016

Payment of 4<sup>th</sup> installment of PR and US individual estimated income tax for 2015 (Form 480.E-1 and Form 1040-ES, respectively)

Payment of estimated income tax for corporations, LLCs, and pass-through concerns: partnerships, special partnerships, corporations of individuals (Form 480.E-1 and Form 480.9G)

- FY ending 01/31/16 4<sup>th</sup> installment
- FY ending 04/30/16 3<sup>rd</sup> installment
- FY ending 07/31/16 2<sup>nd</sup> installment
- FY ending 09/30/16 1<sup>st</sup> installment

<sup>1</sup> PICO electronic filing, NOT applicable for bonded importers.

# JANUARY

## 2016

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### January 15

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

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

Monthly deposit of tax withheld at source from non-residents (Form 480.31)

Monthly payment of tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32)

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

Quarterly payment of Chauffers' Insurance (Form TSCH-1)

### January 20

Monthly IVU tax return and payment (Form SC 2915 and Form SC 2915A)<sup>1</sup> and Municipal IVU tax return

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form SC 2915F)<sup>1</sup>

Payment of second installment for fiscal Year 2015-2016 for Workmen's Compensation Insurance Premium

### January 31

Quarterly FICA return (Form 941 PR)

Quarterly FUTA tax deposit (Form 940 PR)<sup>2</sup>

Quarterly PR Unemployment and Disability Contribution Report and Quarterly Report of Wages Paid to Each Employee (Form PR-UI-10 and Form PR-UI-10A, respectively)

Quarterly Income Tax Withheld return (Form 499-1B) (Electronic filing)

Annual Wage Withholding Statement (Form 499 R-2/W-2 PR) (Electronic filing)

Annual Reconciliation Statement of Income Tax Withheld (Form 499 R-3) (Electronic filing)

<sup>2</sup> Electronic Federal Tax Payment System (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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