



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

TAX CALENDAR
January 2017
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A PUBLICATION FROM THE TAX DIVISION

**JANUARY
2017**



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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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January 10

Monthly IVU Tax on Imports return and payment (Form SC 2915D) ¹

Monthly IVU Declaration of Imports (Form SC 2915D)¹

Monthly Excise Tax return and payment (Form SC 2225)

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

January 16

Payment of 2nd semester of the Volume of Business tax 2016-2017

Payment of 4th installment of PR and US individual estimated income tax for 2016 (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 01/31/17 4th installment
- FY ending 04/30/17 3rd installment
- FY ending 07/31/17 2nd installment
- FY ending 09/30/17 1st installment

¹ SURI electronic filing.

JANUARY

2017

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January 16

Monthly deposit of SS and Medicare withheld from employees (Form 941)²

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

Monthly payment of income tax withheld from non-residents (Form 480.31)³

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)³

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 profits of Subchapter N corporations and special partnerships (Form 480.9A)

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

January 20

Monthly IVU tax returns and payment (Form AS 2915)¹ and Municipal IVU tax return

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form AS 2915)¹ (4% IVU)

Payment of second installment for fiscal Year 2016-2017 for Workmen's Compensation Insurance Premium

January 31

Quarterly FICA return (Form 941 PR)

Quarterly FUTA tax deposit (Form 940 PR)²

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)

Annual Federal Unemployment Tax (FUTA) return (Form 940 PR)

¹ SURI electronic filing.

² Electronic Federal Tax Payment System (EFTPS).

³ If in excess of \$200.

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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