



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

TAX CALENDAR

January 2018

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A PUBLICATION FROM THE TAX DIVISION

JANUARY 2018



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	29	30	31			

January 10

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)

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

January 15

Monthly deposit of income tax withheld from employees (Form 499 R-1)³

January 16

Payment of 2nd semester of the Volume of Business Tax for fiscal year 2017-2018

Payment of 4th installment of PR and US individual estimated income tax for 2017 (Form 480.E-1³ 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-1³ and Form 480.9)

- FY ending 01/31/18 4th installment
- FY ending 04/30/18 3rd installment
- FY ending 07/31/18 2nd installment
- FY ending 09/30/18 1st installment

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.

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

2018

January 16 (Cont.)

Monthly deposit of SS and Medicare withheld from employees (Form 941)⁴

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 distributable profits of Subchapter N corporations and special partnerships (Form 480.9A)³

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

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

Extended due date for the payment of 2nd installment of PR Individual Income Tax Return for 2016

January 22

State and Municipal SUT Monthly Returns and payment (Form AS 2915.1)¹

Payment of 2nd installment of Workmen's Compensation Insurance Premium for fiscal year 2017-2018 (Form CFSE 693)

January 31

Quarterly FICA return for 3rd and 4th quarter 2017 (Form 941 PR)⁴

Quarterly FUTA tax deposit (Form 940 PR)⁴

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 for 3rd and 4th quarter 2017 (Form 499 R-1B)³

Annual Wage Withholding Statement (Form 499 R-2/W-2 PR)³

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

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

⁴ Electronic filing through EFTPS.

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

JANUARY 2018

January 31 (Cont.)

Withholding Statement Annual Reconciliation of FICA Tax Withheld (Form W-3PR)³
Fortnightly deposit of SUT for large taxpayers and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year⁵

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