



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

TAX CALENDAR
January 2019
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A PUBLICATION FROM THE TAX DIVISION

January
2019



S	M	T	W	T	F	S
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13	14	15	16	17	18	19
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27	28	29	30	31		

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

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

Monthly payment of tax withheld on services (Form 480.9)¹

January 15

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

Monthly payment of income tax withheld from non-residents (Form 480.31)¹

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)¹

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9)¹

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

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.

January 2019

January 15 (Cont.)

Monthly deposit of SS and Medicare withheld from employees (Form 941) ³

Quarterly Chauffeurs' Social Security Return and payment (Form TSCH-1)

First installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

Payment of second semester of the Volume of Business tax for fiscal year 2018-2019

2018 P.R. and U.S. Individual Estimated Income Tax – fourth installment payment (Forms 480.E-1 and 1040-ES, respectively)

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

- FY ending 01/31/19 4th installment
- FY ending 04/30/19 3rd installment
- FY ending 07/31/19 2nd installment
- FY ending 09/30/19 1st installment

January 21

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

Payment of second installment for fiscal year 2018-2019 for Workmen's Compensation Insurance Premium

January 31

Quarterly FICA return (Form 941 PR)

Quarterly FUTA tax deposit (Form 940 PR) ³

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)
(Electronic filing available)

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

Annual Wage Withholding Statement (Form 499 R-2/W-2 PR) ¹

Annual Reconciliation Statement of Income Tax Withheld (Form 499 R-3) ¹

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

³ Electronic filing through EFTPS.

⁴ As defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code.

January 2019

January 31 (Cont.)

Transmittal of Withholding Statement Annual Reconciliation of FICA Tax Withheld (Form W-3PR)

Second installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year



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