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TAX CALENDAR
July 2017
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A PUBLICATION FROM THE TAX DIVISION

**JULY
2017**



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July 10

Tax on Imports monthly return and payment (Form AS 2915D)¹

Declaration of Imports monthly return (Form SC 2970)¹

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

Monthly Manufacturer's Excise tax return and payment (Form SC 2225)

July 17

2016 Annual Corporate Report for corporations that requested a 30-day additional extension

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

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

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

¹ SURI electronic filing

² Electronic Federal Tax Payment System ("EFTPS").

³ If in excess of \$200.

JULY

2017

(Continued)

July 17

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)

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

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

First installment Municipal License Tax (*Patente*) for fiscal year 2017-2018 (without the 5% discount, if payment was not made with extension request)

2016 Fiduciary Income Tax Return for calendar year estates or trusts that requested 3-month automatic extension (Form 480.80)

2016 PR Income Tax Return and Incentive Return for calendar year corporations that requested the 3-month automatic extension - Forms 480.20 and 480.30(II)

Payment of estimated income tax for corporations, LLC's, partnerships, special partnerships and corporations of individuals (Form 480.E-1)

- FY ending 07/31/17 4th installment
- FY ending 10/31/17 3rd installment
- FY ending 01/31/18 2nd installment
- FY ending 03/31/18 1st installment

2016 PR Individual Income Tax Return (Form 482.0), if the 3-month automatic extension was requested (additional 3-month extension available)

2016 PR Informative Return for income tax exempt organizations (Form 480.7 OE) that requested the 3-month automatic extension; calendar year corporations

July 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)

Workmen's Compensation Insurance (*CFSE*) Annual Payroll Declaration (Form CFSE 693) and payment of 50% of the estimated insurance premium for fiscal year 2017-2018

¹ SURI electronic filing

² Electronic Federal Tax Payment System ("EFTPS").

³ If in excess of \$200.

JULY

2017

July 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) (electronic filing available)

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

¹ SURI electronic filing

² Electronic Federal Tax Payment System ("EFTPS").

³ If in excess of \$200.

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