



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

TAX CALENDAR
July 2018
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A PUBLICATION FROM THE TAX DIVISION

July
2018



S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	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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July 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)

July 16

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

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

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.

JULY

2018

July 16 (Cont.)

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

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

First installment Municipal License Tax (*Patente*) for fiscal year 2018-2019 (without the 5% discount, if payment was not made with extension request)

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

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

- FY ending 07/31/18 4th installment
- FY ending 10/31/18 3rd installment
- FY ending 01/31/19 2nd installment
- FY ending 03/31/19 1st installment

July 18

2017 Annual Corporate Report for corporations that requested a 30-day additional extension

July 20

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

Workmen's Compensation Insurance (*CFSE*) Annual Payroll Declaration (Form CFSE 693) and payment of 50% of the estimated insurance premium for fiscal year 2018-2019

July 24

2017 PR Income Tax Return for calendar year corporations that requested the 3-month automatic extension - Forms 480.20 (**Due October 17, 2018 if the return will be filed electronically**)

July 31

Second installment of fortnightly deposit of SUT for large taxpayers ⁵ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

⁴ Electronic filing through EFTPS.

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

JULY 2018

July 31 (Cont.)

Quarterly FICA Return (Form 941 PR)

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) (electronic filing available)

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

⁴ Electronic filing through EFTPS.

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