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TAX CALENDAR
June 2017
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A PUBLICATION FROM THE TAX DIVISION



**JUNE
2017**



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Please contact your account service partner should you have any questions or if you need additional information regarding these matters.

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June 12

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)

June 15

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

Monthly payment of tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32) ³

¹ SURI electronic filing

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

³ If in excess of \$200.

⁴ Additional 30-day extension available.

JUNE 2017

June 15

Monthly payment of income tax withheld at source on dividends, partnership distributions, interest and 10% penalty on Individual Retirement Accounts (IRAs) (Form 480.9) and tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A)³

2016 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals), for calendar year pass-through entities that requested a 3-month extension (Form 480.20 (EC))

2016 US Partnership Income Tax Return for calendar year entities that requested a 2-month extension (Form 1065)

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

- FY ending 06/30/17 4th installment
- FY ending 09/30/17 3rd installment
- FY ending 12/31/17 2nd installment
- FY ending 02/28/18 1st installment

2017 P.R. and U.S. Individual Estimated Income Tax – second installment payment (Forms 480.E-1 and 1040-ES, respectively)

2016 Revocable or Grantor Trust Informative Income Tax Return for Trusts that requested a 3-month extension (Form 480.80(F))

June 16

2016 Annual Corporation Report for corporations that requested a 60-day automatic extension⁴

June 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)

¹ SURI electronic filing

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

³ If in excess of \$200.

⁴ Additional 30-day extension available.

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