



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

TAX CALENDAR
June 2018
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A PUBLICATION FROM THE TAX DIVISION

June
2018



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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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June 11

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)

June 15

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

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.

⁴ Electronic filing through EFTPS.

JUNE 2018

June 15 (Cont.)

2017 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 automatic extension (Form 480.20 (EC))

2017 Revocable or Grantor Trust Informative Income Tax Return for Trusts that requested a 3-month extension (Form 480.80(F))

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 06/30/18 4th installment
- FY ending 09/30/18 3rd installment
- FY ending 12/31/18 2nd installment
- FY ending 02/28/19 1st installment

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

June 18

2017 Annual Corporation Report for corporations that requested a 60-day automatic extension⁶

June 20

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

June 29

2017 U.S. Individual Income Tax Return (Form 1040) **as extended in Publication 976**

June 30

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

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

⁶ Additional 30-day extension available.

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