



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

TAX CALENDAR
June 2019
www.vgmmcpa.com

A PUBLICATION FROM THE TAX DIVISION



June
2019



S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

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

Tel. (787) 725-1600

Lucy Martínez
Partner
lmartinez@vgmmcpa.com

Idsa Ramos
Partner
iramos@vgmmcpa.com

Sofía Benítez Arraiza
Partner
sbenitez@vgmmcpa.com

Yahaira Feliciano Ramos
Partner
yfeliciano@vgmmcpa.com

June 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

June 14

2018 Annual Corporation Report for corporations that requested a 60-day automatic extension ³

June 17

Monthly deposit of income tax withheld from employees ¹

Monthly payment of income tax withheld at source from non-residents ¹

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

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

Monthly payment of tax withheld on services rendered and judicial or extrajudicial indemnifications ¹

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 Additional 30-day extension available.

June 2019

June 17 (Cont.)

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

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

2018 Revocable or Grantor Trust Informative Income Tax Return for Trusts that requested a 3-month extension (Form 480.80(F))

2018 U.S. Individual Income Tax Return (Form 1040) ⁷ if you are a U.S. citizen or resident alien living and working outside the United States and Puerto Rico

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

2019 P.R. and U.S. Individual Estimated Income Tax – 2nd installment payment (Form 480.E-1 ⁶ and 1040-ES, respectively)

Payment of estimated income tax for corporations (Form 480.E-1) ⁶

- FY ending 06/30/19 4th installment
- FY ending 09/30/19 3rd installment
- FY ending 12/31/19 2nd installment
- FY ending 02/28/20 1st installment

June 20

State and Municipal SUT Monthly Returns and Payment (Form AS 2915.1) ¹

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

--Deposit of tax must be made on July 1, 2019, since June 30th falls on a Sunday; merchant must indicate that the payment corresponds to June 2019

⁴ Electronic filing through EFTPS.

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

⁶ Electronic filing.

⁷ 4-month automatic extension available.

Contact us at
(787) 725-1600 or at
fsosa@vgmmcpa.com
if you would like to
subscribe/unsubscribe from
our publications.

Follow us:



Valdés, García, Marín & Martínez, LLP is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. Our 40 years of experience in public accounting supports our commitment to excellence and professionalism.

This Tax Calendar has been prepared for informative purposes. It is not intended to provide and does not constitute tax advice.

©2019 Valdés, García, Marín & Martínez, LLP. All rights reserved.

www.vgmmcpa.com