



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

TAX CALENDAR
June 2021
www.vgmmcpa.com

A PUBLICATION FROM THE TAX DIVISION

45
years
GROWING
TOGETHER

**June
2021**



| 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

Tax on Imports Monthly Return and Payment (Form AS 2915.1D) ¹

Declaration of Imports (Form AS 2970.1) ^{1,2}

Excise Taxes Monthly Return and Payment (Form SC 2225) ¹

June 15

Monthly deposit of income tax withheld from employees ¹

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

Payment of income tax withheld at source on royalties paid to non-residents¹

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

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

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.

June 2021

June 15 (Cont.)

Monthly deposit of SS and Medicare withheld from employees (Form 941) ³

2020 P.R. Income Tax Return of Domestic and Foreign Life Insurance Companies (Form 480.40 and 480.40 F)

First installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

2020 P.R. Individual Estimated Income Tax – 1st and 2nd installment payments Form 480.E-1¹ and U.S. Individual Form 1040-ES, 2nd installment

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

- FY ending 06/30/21 4th installment.
- FY ending 09/30/21 3rd installment.
- FY ending 12/31/21 2nd installment.
- FY ending 02/28/22 1st installment.

June 21

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 ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year.

³ Electronic filing through EFTPS.

⁴ As defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code, as amended.

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 45 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.

©2021 Valdés, García, Marín & Martínez, LLP. All rights reserved.

www.vgmmcpa.com