



A PUBLICATION FROM THE TAX DIVISION

**MARCH
2017**



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	31	

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

Tel. (787) 725-1600

Ramón Marín

Partner
rmarin@vgmmcpa.com

Lucy Martínez

Partner
lmartinez@vgmmcpa.com

Idsa Ramos

Partner
iramamos@vgmmcpa.com

Sofía Benítez Arraiza

Partner
sbenitez@vgmmcpa.com

March 10

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)

March 15

Monthly deposit of SS and Medicare withheld from employees²

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

Monthly payment of income tax withheld from non-residents (Form 480.31)³

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

¹ SURI electronic filing

² Electronic Federal Tax Payment System (EFTPS).

³ If in excess of \$200.

MARCH 2017

March 15

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

2016 Informative Return – Pass-Through Entities - Form 480.20 (EC) ⁴

2016 Informative Income Tax Return- Composite (Form 480.10SC)⁴

2016 U.S. Partnership Income Tax Return (Form 1065)⁵

2016 Revocable Trust or Grantor Trust Informative Income Tax Return (Form 480.80 F)⁷

March 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)

March 31

Annual Informative Return to partners, members of LLC's, partners of special partnerships, and shareholders of corporations of individuals (Form 480.60 EC)⁶

2016 Revocable Trust or Grantor Trust Informative Return (Form 480.60 F)⁸

³ If in excess of \$200.

⁴ Calendar year entities. 3-month automatic extension available (Form SC 2644).

⁵ Calendar year entities. 6-month automatic extension available.

⁶ 30-day automatic extension available (Form SC 2644.1).

⁷ 3-month automatic extension is available or 6-Month automatic extension is available for those trust receiving a Federal K-1.

⁸ 30-day automatic extension is available.

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

©2017 Valdés, García, Marín & Martínez, LLP. All rights reserved.
www.vgmmcpa.com