

A PUBLICATION FROM THE TAX DIVISION



**March
2019**



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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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March 4

Annual Wage Withholding Statement for 2018 (Form 499 R-2/W-2 PR)¹, if the 30-day extension was obtained

Annual Reconciliation Statement of Income Tax Withheld for 2018 (Form 499 R-3)¹, if the 30-day extension was obtained

March 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)¹

March 15

Monthly deposit of income tax withheld from employees¹

Monthly payment of income tax withheld at source from non-residents (Form 480.31)¹

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)¹

¹ Electronic filing through SURL.

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 through EFTPS.

March 2019

March 15 (Cont.)

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

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

Payment of tax withheld on services rendered and extrajudicial indemnifications¹

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

First installment of fortnightly deposit of SUT for large taxpayers⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

2018 Informative Income Tax Return – Composite (Form 480.10 SC)⁵

2018 U.S. Partnership Income Tax Return (Form 1065)⁵

2018 Informative Income Tax Return – Pass-Through Entity (Form 480.20 EC)⁵

2018 Revocable Trust or Grantor Trust Informative Income Tax Return (Form 480.80 F)⁵

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

- FY ending 03/31/19 4th installment
- FY ending 06/30/19 3rd installment
- FY ending 09/30/19 2nd installment
- FY ending 11/30/19 1st installment

Electronic filing of Informative Returns (extended date as per Informative Bulletin 19-06):

- Summary of Informative Returns (Form 480.5) ¹
- Income not subject to withholding (Form 480.6A) ¹
- Annual Reconciliation Statement of Income Subject to Withholding (Form 480.6B1) ¹
- Income subject to withholding (Form 480.6B) ¹
- Exempt income and exempt income subject to ABT (Form 480.6D) ¹

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

⁵ Calendar year entities. 6-month automatic extension available (Form SC 2644).

⁶ Electronic Filing.

March 2019

March 20

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

March 31

Second installment of fortnightly deposit of SUT for large taxpayers⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year --Deposit of tax must be made on April 1, 2019, since March 31 falls on a Sunday; merchant must indicate that the payment corresponds to March 2019.

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