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TAX CALENDAR
May 2017
www.vgmmcpa.com



A PUBLICATION FROM THE TAX DIVISION

**MAY
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.

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May 1

FICA quarterly tax return and payment (Form 941-PR)

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR UI-10A) – **Electronic filing available**

May 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)

May 15

Monthly deposit of SS and Medicare withheld from employees (Form 941)²

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

¹ SURI electronic filing

² Electronic Federal Tax Payment System (EFTPS).

MAY 2017

May 15

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

Monthly payment of income tax withheld on royalties paid to non-residents under Section 6(k) of the 1998 Tax Incentives Act (Form 480.32)³

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

4th installment of the 2016 Personal Property Tax estimated tax payment – **Electronic payment on www.crimpr.net**

2016 Personal Property Tax Return (Form AS-29)⁴ – **Electronic filing on www.crimpr.net**

Informative Return for Tax Credits Tenure (Form 480.71) – **Electronic filing on www.hacienda.pr.gov**.

May 17

Exempt Corporation Annual Report (calendar year entities that filed the Exempt Corporation Income Tax Return 480.30 (II) on April 18, 2017)

Exempt Annual Report (Act 22-2012) – Exempt Individuals that filed the Income Tax Return, Form 482.0 on April 18, 2017.

May 22

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)

³ If in excess of \$200.

⁴ A 5% discount is granted if estimated tax installments were paid or the total liability was paid before the due date. A 3-month automatic extension is available for corporations; a 30 days extension is available for partnerships and other taxpayers.

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