



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

TAX CALENDAR

May 2018

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A PUBLICATION FROM THE TAX DIVISION

May 2018



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 comments 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
iramos@vgmmcpa.com

Sofía Benítez Arraiza

Partner
sbenitez@vgmmcpa.com

Yahaira Feliciano Ramos

Partner
yfeliciano@vgmmcpa.com

May 2

Revocable Trust or Grantor Trust Informative Return, if the 30-day automatic extension was obtained (Form 480.6(F))

May 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)

Monthly payment of tax withheld on services (Form 480.9A)

May 15

Monthly deposit of income tax withheld from employees (Form 499 R-1) ³

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

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32) ³

Monthly payment of tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A) ³

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 Electronic filing.

MAY 2018

May 15 (Cont.)

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

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9)

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

4th installment of the 2017 Personal Property estimated tax payment – **Electronic payment on www.crimpr.net**

2017 Personal Property Tax Return (Form AS-29)⁶ – **Electronic filing on www.crimpr.net**
Extension granted until May 21

May 21

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

May 25

Exempt Corporate Annual Report (calendar year corporations that filed the Exempt Business Income Tax Return, Form 480.30 (II) on April 25, 2018, as extended by the Department of the Treasury

Exempt Annual Report (Act 22-2012) – Exempt individuals that filed the Income Tax Return, Form 482.0 on April 25, 2018 as extended by the Department of the Treasury

May 31

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

⁴ Electronic filing through EFTPS.

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

⁶ 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.

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fsosa@vgmmcpa.com
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