



A PUBLICATION FROM THE TAX DIVISION

**May
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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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)¹

May 15

Monthly deposit of income tax withheld from employees¹

Monthly payment of income tax withheld at source from non-residents¹

Monthly 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 profits of Subchapter N corporations and special partnerships (Form 480.9EC)

Monthly payment of tax withheld on services rendered and extrajudicial indemnifications¹

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

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.

May 2019

May 15 (Cont.)

Exempt Corporate Annual Report (calendar year corporations that filed the Exempt Business Income Tax Return, Form 480.0(II) on April 15, 2019.

Exempt Annual Report (Act 22-2012) – Exempt individuals that filed the Income Tax Return, Form 482.0 on April 15, 2019.

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

4th installment of the 2018 Personal Property estimated tax payment ⁵

2018 Personal Property Tax Return (Form AS-29) ^{5, 6}

Payment of estimated income tax for corporations (Form 480.E-1) ⁷

- FY ending 05/31/19 4th installment
- FY ending 08/31/19 3rd installment
- FY ending 11/30/19 2nd installment
- FY ending 01/31/20 1st installment

May 20

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

May 31

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

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

⁵ Electronic filing through <https://emueble.crimpr.net>.

⁶ A 5% discount is granted if estimated tax installments were timely paid and represent at least 90% of the total liability or 100% of the tax obligation for the previous year. A 3-month automatic extension is available.

⁷ Electronic filing.

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