



**40**  
years  
**GROWING  
TOGETHER**

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



**TAX CALENDAR**  
**November 2017**  
[www.vgmmcpa.com](http://www.vgmmcpa.com)

**A PUBLICATION FROM THE TAX DIVISION**

**NOVEMBER  
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		

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

**(787) 725-1600**

**Ramón Marín**  
✉ [rmarin@vgmmcpa.com](mailto:rmarin@vgmmcpa.com)

**Lucy Martínez**  
✉ [lmartinez@vgmmcpa.com](mailto:lmartinez@vgmmcpa.com)

**Idsa Ramos**  
✉ [iramos@vgmmcpa.com](mailto:iramos@vgmmcpa.com)

**Sofía Benítez Arraiza**  
✉ [sbenitez@vgmmcpa.com](mailto:sbenitez@vgmmcpa.com)

**November 10**

Tax on Imports monthly return and payment (Form SC 2915D) <sup>1</sup> **(Postponed until December 11, 2017)**

Monthly payment of income tax withheld on services for September and October (Form 480.9A)

Monthly Manufacturer's Excise tax return and payment (Form SC 2225) **(Postponed until December 11, 2017)**

**November 15**

Monthly deposit of SS and Medicare withheld from employees (Form 941)<sup>2</sup>

Monthly deposit of income tax withheld from employees for September and October (Form 499 R-1)

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

Fortnightly deposit of sales tax for large taxpayers (as defined in Section 1010.01(a)(35) of Puerto Rico's Internal Revenue Code). **(Postponed until 7 calendar days after original due dates)**

<sup>1</sup> SURI electronic filing.

<sup>2</sup> Electronic Federal Payment Tax System ("EFTPS").

<sup>3</sup> If in excess of \$200.

N  
O  
V  
E  
M  
B  
E  
R

2017

If you would like to subscribe or unsubscribe from these publications please contact us:

☎ (787) 725-1600

✉ [fsosa@vgmmcpa.com](mailto:fsosa@vgmmcpa.com)

Follow us:



### November 15 (Cont.)

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)

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

2<sup>nd</sup> estimated tax payment of the 2017 Personal Property Tax – **Electronic filing on [www.crimpr.net](http://www.crimpr.net) or personally at any CRIM Regional Office.**

Payment of estimated income tax for corporations, LLC's, partnerships, special partnerships and corporations of individuals (Form 480.E-1)

- FY ending 11/30/17 4<sup>th</sup> installment
- FY ending 02/28/18 3<sup>rd</sup> installment
- FY ending 05/31/18 2<sup>nd</sup> installment
- FY ending 07/31/18 1<sup>st</sup> installment

### November 20

Monthly Sales and Use Tax returns and payment (Form SC 2915)<sup>1</sup> and Municipal Sales and Use Tax return **(Postponed until December 20, 2017)**

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form SC 2915)<sup>1</sup> **(Postponed until December 20, 2017)**

### November 30

Last day to request from the Department of Labor & Human Resources a total or partial exemption from the obligation to pay the Christmas Bonus<sup>4</sup>.

Fortnightly deposit of sales tax for large taxpayers (as defined in Section 1010.01(a)(35) of Puerto Rico's Internal Revenue Code). **(Postponed until 7 calendar days after original due dates)**

<sup>1</sup> SURI electronic filing.

<sup>2</sup> Electronic Federal Payment Tax System ("EFTPS").

<sup>3</sup> If in excess of \$200.

<sup>4</sup> Request must be accompanied with compiled, reviewed or audited financial statements certified by a P.R. Certified Public Accountant (for the year ended September 30, 2017).

**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.