



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

TAX CALENDAR
November 2018
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A PUBLICATION FROM THE TAX DIVISION



NOVEMBER
2018



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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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November 2

Filing of 2018/2019 Volume of Business Declaration ("Patente") for taxpayers with a 6-month extension requested (Form OCAM PA-01)

November 12

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)

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

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.

NOVEMBER

2018

November 15 (Cont.)

Monthly payment of tax withheld on profits of Subchapter N Corporations and Special Partnerships (Form 480.9A)³

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

First installment of fortnightly deposit of SUT for large taxpayers⁵ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

2nd installment of the 2018 Personal Property estimated tax payment – **Electronic payment on www.crimpr.net**

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

- FY ending 11/30/18 4th installment
- FY ending 02/28/19 3rd installment
- FY ending 05/31/19 2nd installment
- FY ending 07/31/19 1st installment

November 20

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

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.⁶

Second installment of fortnightly deposit of SUT for large taxpayers⁵ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

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⁴ Electronic filing through EFTPS.

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

⁶ 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, 2018).

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.

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