



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

TAX CALENDAR
October 2018
www.vgmmcpa.com



A PUBLICATION FROM THE TAX DIVISION

October
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

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

October 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)

October 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

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.

OCTOBER

2018

October 15 (Cont.)

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

Quarterly Chauffeurs' Social Security Return and payment (Form TSCH-1)

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

2017 PR Corporation Income Tax Return for fiscal year ended June 30, 2018 (Form 480.20)

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

- FY ending 10/31/18 4th installment
- FY ending 01/31/19 3rd installment
- FY ending 04/30/19 2nd installment
- FY ending 06/30/19 1st installment

October 17

2017 PR Income Tax Return for calendar year corporations that requested the 6-month extension - Form 480.20 **(The return must be filed electronically)**

2017 PR Informative Return for Income Tax Exempt Organizations for calendar year taxpayers that requested the 6-month extension - Form 480.7 OE

2017 PR Fiduciary Income Tax Return for calendar year taxpayers with a 6-month extension – Form 480.80

2017 US Individual Income Tax Return for taxpayers with a 6-month extension – Form 1040

2017 Self-Employment Tax Return for taxpayers with a 6-month extension – Form 1040 PR

October 22

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

⁴ Electronic filing through EFTPS.

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

OCTOBER 2018

October 31

Quarterly FICA Return (Form 941 PR)

Quarterly FUTA tax deposit (Form 940 PR) ⁴

Quarterly PR Unemployment and Disability Contribution Report and Quarterly Report of Wages Paid to Each Employee (Form PR-UI-10 and Form PR-UI-10A, respectively) (electronic filing available)

Quarterly Income Tax Withheld Return (Form 499 R-1B) ³

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

Note:

The filing date of the 2018/2019 Volume of Business Declaration ("Patente") for taxpayers with a 6-month extension (Form OCAM PA-01) was extended until November 2, 2018.

Contact us at
(787) 725-1600 or at
fsosa@vgmmcpa.com
if you would like to
subscribe/unsubscribe from
our publications.

Follow us:



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.

©2018 Valdés, García, Marín & Martínez, LLP. All rights reserved.