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TAX CALENDAR
September 2017
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A PUBLICATION FROM THE TAX DIVISION

**SEPTEMBER
2017**



S	M	T	W	T	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
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Please contact your account service partner should you have any questions or if you need additional information regarding these matters.

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September 11

Tax on Imports monthly return and payment (Form SC 2915D) ¹

Declaration of Imports monthly return (Form SC 2970) ¹

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

Monthly Manufacturer's Excise tax return and payment (Form SC 2225)

September 15

Monthly deposit of SS and Medicare withheld from employees (Form 941) ²

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

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

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

Fortnightly deposit of sales tax for large taxpayers (annual sales of \$50 million or more) and taxpayers with average monthly sales tax deposits exceeding \$2,000. ¹

¹ SURI electronic filing.

² Electronic Federal Tax Payment System ("EFTPS").

³ If in excess of \$200

S E P T E M B E R

2017

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September 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)

Payment of 3rd installment of individual Estimated Income Tax (PR and US)

Payment of 3rd installment of US Self-Employment Tax Payment for 2017

2016 U.S. Partnership Income Tax Return with a 6-month extension (Form 1065)

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

- FY ending 09/30/17 4th installment
- FY ending 12/31/17 3rd installment
- FY ending 03/31/18 2nd installment
- FY ending 05/31/18 1st installment

September 20

Monthly IVU tax returns and payment (Form AS 2915)¹ and Municipal IVU tax return

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form AS 2915)¹ (4% IVU)

September 30

Fortnightly deposit of sales tax for large taxpayers (annual sales of \$50 million or more) and taxpayers with average monthly sales tax deposits exceeding \$2,000.¹

--Deposit of tax must be made on October 2, 2017, since September 30th falls on a Saturday; merchant must indicate that the payment corresponds to September 2017.

¹ SURI electronic filing.

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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