



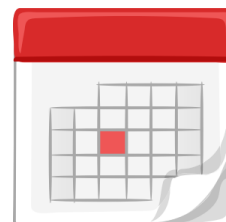
VALDES, GARCIA, MARIN & MARTINEZ, LLP  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**TAX CALENDAR**  
**September 2018**  
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**A PUBLICATION FROM THE TAX DIVISION**

**SEPTEMBER**  
**2018**



S	M	T	W	T	F	S
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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.

**Tel. (787) 725-1600**

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

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

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

**Yahaira Feliciano Ramos**  
Partner  
[yfeliciano@vgmmcpa.com](mailto:yfeliciano@vgmmcpa.com)

**September 10**

Use Tax on Imports Monthly Return and payment (Form AS 2915.1D) <sup>1</sup>

Sales and Use Tax (SUT) Declaration of Imports Monthly Return (Form AS 2970.1) <sup>1, 2</sup>

Excise Taxes Monthly Return and payment (Form SC 2225)

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

**September 17**

Monthly deposit of income tax withheld from employees (Form 499 R-1) <sup>3</sup>

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

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

Monthly payment of tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A) <sup>3</sup>

Monthly deposit of SS and Medicare withheld from employees (Form 941) <sup>4</sup>

<sup>1</sup> Electronic filing through SURI.

<sup>2</sup> Bonded importers – filing upon introduction of goods, payment due on the 10<sup>th</sup> day of the next month. Non-bonded importers – filing and payment due upon introduction.

<sup>3</sup> Electronic filing.

<sup>4</sup> Electronic filing through EFTPS.

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2018

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**September 17 (Cont.)**

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

2017 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals), for calendar year pass-through entities that requested a 6-month automatic extension (Form 480.20 (EC))

2017 Revocable or Grantor Trust Informative Income Tax Return for Trusts that requested a 6-month automatic extension (Form 480.80(F))

2017 U.S. Partnership Income Tax Return with a 6-month extension (Form 1065)

First installment of fortnightly deposit of SUT for large taxpayers <sup>5</sup> and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

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

- FY ending 09/30/18 4<sup>th</sup> installment
- FY ending 12/31/18 3<sup>rd</sup> installment
- FY ending 03/31/19 2<sup>nd</sup> installment
- FY ending 05/31/19 1<sup>st</sup> installment

2018 P.R. and U.S. Individual Estimated Income Tax – third installment payment (Forms 480.E-1 and 1040-ES, respectively)

**September 20**

State and Municipal SUT Monthly Returns and payment (Form AS 2915) <sup>1</sup>

**September 30**

Second installment of fortnightly deposit of SUT for large taxpayers <sup>5</sup> and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

--Deposit of tax must be made on October 1, 2018, since September 30<sup>th</sup> falls on a Sunday; merchant must indicate that the payment corresponds to September 2018.

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

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<sup>th</sup> years of experience in public accounting supports our commitment to excellence and professionalism.

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