



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

TAX CALENDAR
September 2019
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A PUBLICATION FROM THE TAX DIVISION

40
years
**GROWING
TOGETHER**

**September
2019**



S	M	T	W	T	F	S
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29	30					

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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September 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) ¹

September 16

Monthly deposit of income tax withheld from employees ¹

Monthly payment of income tax withheld at source from non-residents ¹

Monthly payment of income tax withheld at source on royalties paid to non-residents ¹

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalty on Individual Retirement Accounts (IRAs) ¹

Monthly payment of tax withheld on services rendered and judicial or extrajudicial indemnifications ¹

Payment voucher of tax withheld on distributable share of partners or shareholders of Pass-Through Entities for calendar year entities (Form 480.9EC)

Monthly deposit of SS and Medicare withheld from employees (Form 941) ³

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 through EFTPS

September 2019

September 16 (Cont.)

2018 P.R. Informative Income Tax Return Pass-Through Entity for calendar year entities (Form 480.20(EC)) ⁴

Last day to file the 2018 P.R. Informative Income Tax Return Pass-Through Entity, for calendar year (Form 480.6(EC)) ⁴

2018 Revocable or Grantor Trust Informative Income Tax Return (Form 480.80(F)) ⁴

Last day to file the 2018 Revocable or Grantor Trust Informative Return (Form 480.60(F)) ⁴

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

2019 P.R. and U.S. Individual Estimated Income Tax - 3rd installment payment (Form 480.E-1 ⁶ and 1040-ES, respectively)

2018 U.S. Income Tax Return of Partnership (Form 1065) ⁴

Payment of estimated income tax for corporations (Form 480.E-1) ⁶

- FY ending 09/30/19 4th installment
- FY ending 12/31/19 3rd installment
- FY ending 03/31/20 2nd installment
- FY ending 05/31/20 1st installment

September 20

State ¹ and Municipal ⁷ SUT Monthly Returns and Payments (Form AS 2915.1)

September 30

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

⁴ If the 6-month automatic extension was obtained timely requested

⁵ As defined in Section 1010.01(a)(35) of 2011 Puerto Rico Internal Revenue Code, as amended

⁶ Electronic filing is available through Colecturía Virtual

⁷ Electronic filing is available through COFIM or municipalities' portals (except for Canóvanas and Mayagüez)

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