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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

A PUBLICATION FROM THE TAX DIVISION

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TOGETHER**

**September
2020**



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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

Idsa Ramos
Partner
iramos@vgmmcpa.com

Sofía Benítez Arraiza
Partner
sbenitez@vgmmcpa.com

Yahaira Feliciano Ramos
Partner
yfeliciano@vgmmcpa.com

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 15

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) ¹

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 2020

September 15 (Cont.)

First installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

2020 U.S. Individual Estimated Income Tax – 3rd installment payment (Form 1040-ES)

2020 P.R. Individual Estimated Income Tax – 3rd installment payment (Form 480.E-1) ¹. This installment should be adjusted to reflect the proportion of the 1st and 2nd estimated tax installments that were postponed by Administrative Determination 20-10.

2020 P.R. Corporation Estimated Income Tax – 3rd installment payment (Form 480.E-1) ¹. This installment should be adjusted to reflect the proportion of the 1st and 2nd estimated tax installments that were postponed by Administrative Determination 20-10.

2019 U.S. Partnership Income Tax Return – Last day to file if the 6 – month automatic extension was requested (calendar year entities)

First installment of the 2020 Personal Property estimated tax payment ⁵

September 21

State ¹ and Municipal ⁶ SUT Monthly Returns and Payments (Form AS 2915.1)

September 30

Second installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

⁴ As defined in Section 1010.01(a)(35) of 2011 Puerto Rico Internal Revenue Code, as amended

⁵ Electronic filing through <https://emueble.crimpr.net>.

⁶ Electronic filing is available through COFIM or municipalities' portals (except for Canóvanas and Mayagüez)

Contact us at
(787) 725-1600 or at
fsosa@vgmmcpa.com
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