



Tax



Business



Taxpayer

Tax Alert: Tax Calendar due dates update

October 30, 2017

Following is an updated summary of our 2017 Tax Calendar due dates for the months of November and December.

Tax calendar due dates

Form name	Large Taxpayers	Other taxpayers
November 10		
FORM AS 2915.1 D (Electronic filing through SURI) Tax on Imports Monthly Return and payment	for the month of October	Postponed
FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction and payment can be extended to the 10th day following the month of introduction	Replaced with manual procedures on introduction	Replaced with manual procedures on introduction
FORM 480.9A Payment Voucher of Tax Withheld on services rendered	in September and October	in September and October
FORM SC 2225 Monthly Excise Tax Return and payment	for the month of October	Postponed

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www.grantthornton.pr

Form name	Large Taxpayers	Other taxpayers
November 15¹		
FORM 499 R-1 Employer's Monthly Deposit of Income Tax Withheld from Employees	For the months of September and October	For the months of September and October
FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees	For the month of October	For the month of October
FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA	For the months of August, September and October	For the month of October
FORM 480.9A Payment Voucher of Tax Withheld on distributable profits to stockholders of Subchapter N Corporations, estimated net income from Special Partnerships, Partnerships and judicial or extra judicial indemnification	For the months of August, September and October	For the month of October
FORM 480.31 Deposit coupon of Income Tax Withheld at Source from Non-resident persons	For the months of August, September and October	During previous month
FORM 480.32 Deposit coupon of Income Tax Withheld on Royalties, during the previous month, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998	For the months of August, September and October	For the month of October
PERSONAL PROPERTY ESTIMATED TAX PAYMENT (Electronic filing on www.crimpr.net) 2017 Second Installment	No Change	No Change
November 21		
SALES AND USE TAX Monthly Municipal Return and payment	Due date could vary per municipality	Due date could vary per municipality
FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax Monthly Return and payment. (Includes Basic SUT, preexisting contracts and auctions, and Special 4% SUT)	For the month of October	Postponed

¹ For large taxpayers, other payments or deposits due in the months of September and October which are not listed will be postponed to this date.

Form name	Large Taxpayers	Other taxpayers
November 30		
CHRISTMAS BONUS (Act No. 148 of June 30, 1969, as amended by Act No. 7 of 1986). Last day for filing with the Secretary of Labor a statement of the company's economic situation, changes in financial position and corresponding annotations to request a total or partial exemption from the obligation to pay the Christmas Bonus	No change	No change
December 11		
FORM AS 2915.1 D (Electronic filing through SURI) Tax on Imports Monthly Return and payment	For the month of November	For the months of August, September, October and November
FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction and payment can be extended to the 10th day following the month of introduction	Replaced with manual procedures on introduction.	Replaced with manual procedures on introduction.
FORM 480.9A Payment Voucher of Tax Withheld on services rendered	In November	In November
FORM SC 2225 Monthly Excise Tax Return and payment	For the month of November	For the months of September, October and November
December 15²		
Last day to pay Christmas bonus required by Act No. 148 of June 30, 1969, as amended	No change	No change
FORM 499 R-1 Employer's Monthly Deposit of Income Tax Withheld from Employees	For the month of November	For the month of November
FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees	For the month of November	For the month of November
FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA	For the month of November	For the months of August, September and November

² For other taxpayers, other payments or deposits due in the months of September and October which are not listed will be postponed until this date.

Please contact our Tax Department should additional information is required regarding this or any other tax issue. We will be glad to assist you.

Form name	Large Taxpayers	Other taxpayers
December 15²		
FORM 480.9A Payment Voucher of Tax Withheld on distributable profits to stockholders of Subchapter N Corporations, estimated net income from Special Partnerships, Partnerships and judicial or extra judicial indemnification	For the month of November	For the months of August, September and November
FORM 480.31 Deposit coupon of Income Tax Withheld at Source from Non-resident persons during previous month	For the month of November	For the months of August, September and November
FORM 480.32 Deposit coupon of Income Tax Withheld on Royalties, during the previous month, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998	For the month of November	For the months of August, September and November
FORM 480.E-1 2017 P.R. Corporation and Partnership (calendar year corporations and partnerships) Estimated Tax Payment Voucher – Fourth Installment	No change	Also, third installment
FORM 480.E-1 2017 Individual Estimated Tax Payment Voucher – Third Installment.	Not applicable	New due date
VOLUME OF BUSINESS DECLARATION – MUNICIPALITY OF SAN JUAN (due date if 6 th month extension was obtained)	New due date	New due date
December 20		
SALES AND USE TAX Monthly Municipal Return and payment Municipality of San Juan for the months of August, September, October and November	For the month of November	For the month of November
FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax Monthly Return and payment (Includes Basic SUT, preexisting contracts and auctions, and Special 4% SUT)	For the month of November	For the months of August, September, October and November



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