

2018 Tax Calendar

Kevane Grant Thornton LLP

**One objective.
Multiple opportunities.**



2018

January

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Our services at a glance. A one stop firm.



10
partners
in Puerto Rico



21
managers



70
staff



60%
over CPAs

Audit

- financial statements audits
- financial statements compilation and reviews
- regulatory compliance and reporting
- IFRS reporting
- independence control testing
- internal audit (operational and performance audit)
- agreed upon procedures
- due diligence
- employee benefit plan audits.

Tax

- PR and US tax returns for individuals, estates and trusts reporting
- PR and US tax returns for corporations and partnerships
- tax consulting and planning in the corporate and individual business areas, including Act 20 and 22
- transfer pricing
- expatriate services for executives transferred to or from Puerto Rico
- research on tax elections such as flow through entities
- projections
- tax planning and other services in the tax area
- assistance in dealings with government agencies
- special compliance audits in the area of indirect taxes
- personal, estate and succession planning
- registration with corresponding agencies.

Advisory

- service organization reports
- internal audit
- business consultation
- valuations
- mergers and acquisitions advisory and due diligence
- restructuring and turnaround
- forensic and investigative services
- dispute resolution and advisory
- governance, risk and compliance
- technology solutions
- performance improvement solutions.

Outsourcing

- support in the start-up of a business
- processing or reviewing of accounting records and periodic financial analysis
- payroll processing, payroll deposits and payroll tax returns preparation
- informative returns preparation
- supervision of accounting departments and review of compliance with laws and regulations
- preparation of financial statements (monthly, quarterly or annually)
- full outsourcing services, including payment to employees and suppliers, billing, bank reconciliations
- personnel training on accounting matters
- recruiting of financial professionals.



2018 Tax Calendar

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2018 Puerto Rico tax returns due dates

APPLICATION FOR EXEMPTION FROM PROPERTY TAXES

Machinery, materials and equipment available for installation (or in the process of being installed) are considered personal property. An application for exemption can be filed within 30 days after receiving the property. The exemption shall expire as soon as the property is installed or placed in service, but will not be in effect for more than three (3) years after the property is available for installation.

January 10, 2018

FORM AS 2915.1 D

(Electronic filing through SURI)
Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

January 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of December. If liability for the quarter is less than \$500, no deposit is required.

January 16*

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of December.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of December, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

FORM 480.E-1

(Electronic filing) 2017 P.R. Individual Estimated Tax Payment Voucher - Fourth Installment.

January 16 (cont.)

FORM TSCH-1

Chauffeur's (and other employees) Social Security - Quarterly payment.

VOLUME OF BUSINESS TAX

Payment of second semester for fiscal year 2017-2018.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

January 22

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

FORM CFSE 693

Workmen's Compensation Insurance Premium. Payment of second installment for fiscal year 2017-2018.

Note

*Extended due date for the Payment of Second Installment of Puerto Rico Individual Income Tax Return for 2016 taxable year and Form 480.20, Form 480.30(II), Form 482.0, Form 480.7(OE) and Form 480.80 that were due on October 16, 2017, as a result of the passing of Hurricane María.

**Extended due date for Form 499R-1B for the quarter ended September 30, 2017, as a result of the passing of Hurricane María.

January 31**

FORM 499R-2/W-2PR

(Electronic filing) Employer's Withholding Statement for Calendar Year 2017 (a 30-day extension is available).

FORM 499 R-3

(Electronic filing) 2017 Annual Reconciliation Statement of Income Tax Withheld (a 30-day extension is available).

FORM 499 R-1B

(Electronic filing) Employer's Quarterly Return of Income Tax Withheld - Quarter ended 12/31/17.

FORM SC 2788 A






(If filed by the donor)
2017 P.R. Gift Tax Return (a 3-month automatic extension is available). (A 6-month automatic extension is available if the applicant is outside of P.R.)

FORM PR-UI-10 and PR-UI-10A

P.R. Unemployment Insurance and Disability Benefits - Quarter ended 12/31/17. (Electronic filing also available).

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

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January 2018

February 12

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

February 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of January. If liability for the quarter is less than \$500, no deposit is required.

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

February 15 (cont.)

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of January.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of January, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

PERSONAL PROPERTY

ESTIMATED TAX PAYMENT

(Electronic filing on www.crimpr.net) 2017 Third Installment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

February 20

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

February 28

FORM 480.5

(Electronic filing) Summary of Informative Returns.

FORM 480.6A

(Electronic filing) Informative Return - Income Not Subject to Withholding.

February 28 (cont.)

FORM 480.6B

(Electronic filing) Informative Return – Income Subject to Withholding.

FORM 480.6B.1

(Electronic filing) Annual Reconciliation Statement of Income Subject to Withholding.

FORM 480.6D

(Electronic filing) Informative Return – Exempt Income and Exempt Income Subject to Alternate Basic Tax.

FORM SC 2788 A

(If filed by the donee)





2017 P.R. Gift Tax Return (a 3-month automatic extension is available). (A 6-month automatic extension is available if the applicant is outside of P.R.).

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

“In the middle of difficulty lies opportunity.”

Albert Einstein

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February 2018

March 2

FORM 499R-2/W-2PR

(Electronic filing) Employer's Withholding Statement for Calendar Year 2017, if the 30-day extension was obtained.

FORM 499 R-3

(Electronic filing) 2017 Annual Reconciliation Statement of Income Tax Withheld, if the 30-day extension was obtained.

March 12

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

March 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of February. If liability for the quarter is less than \$500, no deposit is required.

March 15 (cont.)

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of February.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of February, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.

FORM 480.20(EC)

2017 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals) (calendar year pass-through entities) (a 3-month automatic extension is available). (A 6-month automatic extension is available if receiving a Federal K-1).

FORM 480.80(F)

2017 Revocable Trust or Grantor Trust Informative Income Tax Return (calendar year) (a 3-month automatic extension is available). (A 6-month automatic is available if receiving a Federal K-1).

March 15 (cont.)

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

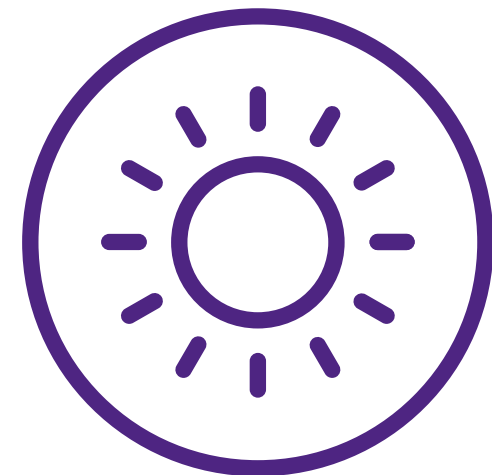
March 20





SALES AND USE TAX

Monthly Municipal Return and payment.

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).



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Daylight Saving Time Begins																																										St. Patrick's Day													
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25							26							27							28							Emancipation Day							29							30							31						
Palm Sunday																																																	Good Friday						

March 2018

April 2

FORM 480.60 EC

Informative Returns to Partners of Special Partnerships, Shareholders of Corporation of Individuals and Partnerships (calendar year entities), (a 30-day automatic extension is available).

FORM 480.60(F)

Revocable Trust or Grantor Trust Informative Return (a 30-day automatic extension is available).

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

April 10

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

April 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of March. If liability for the quarter is less than \$500, no deposit is required.

April 16

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) Payment voucher of Income Tax Withheld on distributable profits to stockholders of Subchapter N Corporations, estimated net income from Special Partnerships, Partnerships and judicial or extra judicial indemnification.

FORM 480.30

(Electronic filing) Non-resident Annual Return of Income Tax Withheld at Source.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of March.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of March, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.

FORM 480.20 and 480.30(II)

2017 P.R. Corporation Income Tax Return and 2017 Exempt Businesses Income Tax Return (calendar year corporations) (a 3-month automatic extension is available). (A 6-month automatic extension is available if receiving a Federal K-1).

FORM 482.0

2017 P.R. Individual Income Tax Return (a 3-month automatic extension is available). (A 6-month automatic extension is available if individual receiving a Federal K-1). Payment of **first installment** of the Individual Income Tax Return for 2017 taxable year.

Last day to elect the 10% tax withholding on interest.

April 16 (cont.)

FORM 480.E-1

(Electronic filing) 2018 P.R. Individual, Corporation and Partnership (calendar year corporations and partnerships) Estimated Tax Payment Voucher - First Installment.

FORM 480.7(OE)

2017 P.R. Informative Return for Income Tax Exempt Organizations (calendar year corporations) (a 3-month automatic extension is available). (A 6-month automatic extension is available if receiving a Federal K-1).

FORM 480.80

2017 P.R. Fiduciary Income Tax Return (Estate or Trust) (a 3-month automatic extension is available). (A 6-month automatic extension is available if receiving a Federal K-1).

FORM 482.0(C)

2017 P.R. Composite Return Partners and Individual Members of Partnerships and Limited Liability Companies (a 3-month automatic extension is available).

CORPORATE ANNUAL REPORT

(Electronic filing) 2017 Limited Liability Corporations Annual Report (a 60-day extension is available).

LIMITED LIABILITY COMPANY'S

ANNUAL FEE

(Electronic filing) 2017 LLCs Annual Fee (no extension is available).

FORM TSCH-1

Chauffeur's (and other employees') Social Security-Quarterly payment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

April 16 (cont.)

FORM 480.6C

(Electronic filing) Informative Return - Income Subject to Withholding - Non-resident

April 20

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

April 23

VOLUME OF BUSINESS

DECLARATION (MUNICIPAL LICENSE TAX)

Payment is due on or before 4/23/18 in order to obtain the 5% statutory discount (a 6-month extension is available).

April 30

FORM 499 R-1B

(Electronic filing) Employer's Quarterly Return of Income Tax Withheld - Quarter ended 3/31/18.

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.





FORM PR-UI-10 and PR UI-10A

P.R. Unemployment Insurance and Disability Benefits - Quarter ended 3/31/18. (Electronic filing also available).

FORM SC 2788 A

(If filed by the donor)

2017 P.R. Gift Tax Return, if the 3-month automatic extension was obtained.

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April 2018

May 2

FORM 480.60(F)

Revocable Trust or Grantor Trust Informative Return, if the 30-day automatic extension was obtained.

May 10

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM SC 2225

Monthly Excise Tax Return and payment.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

May 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of April. If liability for the quarter is less than \$500, no deposit is required.

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

May 15 (cont.)

FORM 480.9A

(Electronic filing) 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.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of April.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of April, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.

FORM AS-29

(Electronic filing on www.crimpr.net) 2017 Personal Property Tax Return (5% discount granted if estimated tax installments were paid or total liability was satisfied before the due date). (A 3-month automatic extension is available).

PERSONAL PROPERTY

ESTIMATED TAX PAYMENT

(Electronic filing on www.crimpr.net) 2017 Fourth Installment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

May 16

EXEMPT CORPORATE ANNUAL REPORT

For calendar year corporations that filed the Exempt Businesses Income Tax Return, Form 480.30(II) on April 16, 2018.

EXEMPT ANNUAL REPORT

(ACT 22-2012)

Exempt Individuals that filed the Income Tax Return, Form 482.0 on April 16, 2018.

May 21

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

May 31

FORM SC 2788 A

(If filed by the donee)






2017 P.R. Gift Tax Return, if the 3-month automatic extension was obtained.

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

“Small opportunities are often the beginning of great experiences.”

Demosthenes

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May 2018

June 11

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

June 15

CORPORATE ANNUAL REPORT

(Electronic filing) 2017 Corporate Annual Report, if the 60-day extension was obtained (a 30-day additional extension is available).

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of May. If liability for the quarter is less than \$500, no deposit is required.

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

June 15 (cont.)

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of May.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of May, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.

FORM 480.E-1

(Electronic filing) 2018 P.R. Individual, Corporation and Partnership (calendar year corporations and partnerships) Estimated Tax Payment Voucher - Second Installment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

FORM 480.20(EC)

2017 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals), if the 3-month automatic extension was obtained (calendar year pass-through entities).

FORM 480.80(F)

2017 Revocable Trust or Grantor Trust Informative Income Tax Return, if the 3-month automatic extension was obtained.

June 20

SALES AND USE TAX

Monthly Municipal Return and payment.

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).



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Tuesday

Wednesday

Thursday

Friday

Saturday

May 2018							July 2018						
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June 2018

July 2

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

July 10

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM 2225

Monthly Excise Tax Return and payment.

July 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of June. If liability for the quarter is less than \$500, no deposit is required.

July 16

CORPORATE ANNUAL REPORT

(Electronic filing) 2017 Corporate Annual Report, if the 30-day additional extension was obtained.

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of June.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of June, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.

FORM 480.20 and 480.30(II)

2017 P.R. Corporation Income Tax Return and 2017 Exempt Businesses Income Tax Return, if the 3-month automatic extension was obtained (calendar year corporations).

FORM 482.0

2017 P.R. Individual Income Tax Return, if the 3-month automatic extension was obtained.

July 16 (cont.)

FORM 480.7(OE)

2017 P.R. Informative Return for Income Tax Exempt Organizations, if the 3-month automatic extension was obtained (calendar year entities).

FORM 480.80

2017 P.R. Fiduciary Income Tax Return (Estate or Trust), if the 3-month automatic extension was obtained.

FORM 482.0(C)

2017 P.R. Composite Return Partners and Individual Members of Partnerships and Limited Liability Companies, if the 3-month automatic extension was obtained.

FORM TSCH-1

Chauffeur's (and other employees') Social Security - Quarterly payment.

VOLUME OF BUSINESS TAX

Payment of first semester for fiscal year 2018-2019 without the 5% statutory discount, if full payment was not made with extension request.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

July 20

SALES AND USE TAX

Monthly Municipal Return and payment.

July 20 (cont.)

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).

FORM CFSE 693

Annual Payroll Statement to the State Insurance Fund of Puerto Rico. Workmen's Compensation Insurance Premium. Payment of first installment for fiscal year 2018-2019.

July 31

FORM 499 R-1B

(Electronic filing) Employer's Quarterly Return of Income Tax Withheld - Quarter ended 6/30/18.

FORM SC 2788 A

(If filed by the donor)







2017 P.R. Gift Tax Return, if the 6-month automatic extension was obtained.

FORM PR-UI-10 and PR-UI-10A

P.R. Unemployment Insurance and Disability Benefits - Quarter ended 6/30/18. (Electronic filing also available).

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

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July 2018

August 10

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

August 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of July. If liability for the quarter is less than \$500, no deposit is required.

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of July.

August 15 (cont.)

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of July, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

FORM AS-29

2017 Personal Property Tax Return, if the 3-month automatic extension was obtained.

PERSONAL PROPERTY

ESTIMATED TAX PAYMENT

(Electronic filing on www.crimpr.net)
2018 First Installment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

August 20

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

August 31

FORM SC 2788 A





(If filed by the donee)

2017 P.R. Gift Tax Return, if the 6-month automatic extension was obtained.

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.



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August 2018

September 10

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

September 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of August. If liability for the quarter is less than \$500, no deposit is required.

September 17

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

September 17 (cont.)

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of August.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of August, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

FORM 480.20(EC)

2017 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals) (calendar year entities), if the 6-month automatic extension was obtained.

FORM 480.80(F)

2017 Revocable Trust or Grantor Trust Income Tax Return, if the 6-month automatic extension was obtained.

FORM 480.E-1

(Electronic filing) 2018 P.R. Individual, Corporation and Partnership (calendar year corporations and partnerships) Estimated Tax Payment Voucher - Third Installment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

September 20

SALES AND USE TAX

Monthly Municipal Return and payment.

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).



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September 2018

October 1

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

October 10

FORM AS 2915.1 D

(Electronic filing through SURI)
Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

October 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of September. If liability for the quarter is less than \$500, no deposit is required.

October 15 (cont.)

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of September.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of September, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

FORM 480.20 and 480.30(II)

2017 P.R. Corporation Income Tax Return and 2017 Exempt Businesses Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations).

October 15 (cont.)

FORM 482.0

2017 P.R. Individual Income Tax Return, if the 6-month automatic extension was obtained.

FORM 480.7 (OE)

2017 P.R. Informative Return for Income Tax Exempt Organizations, if the 6-month automatic extension was obtained (calendar year entities).

FORM 480.80

2017 P.R. Fiduciary Income Tax Return (Estate or Trust), if the 6-month automatic extension was obtained.

FORM TSCH-1

Chauffeur's (and other employees') Social Security - Quarterly payment.

October 22

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

October 23

VOLUME OF BUSINESS DECLARATION

(MUNICIPAL LICENSE TAX)

Due to "Autonomous Municipalities Act" this date could differ by municipality.

October 31

FORM 499 R-1B

(Electronic filing) - Employer's Quarterly Return of Income Tax Withheld - Quarter ended 9/30/18.

FORM PR-UI-10 and PR-UI-10A







P.R. Unemployment Insurance and Disability Benefits Quarter ended 09/30/18. (Electronic filing also available).

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

"Luck is a matter of preparation and meeting opportunity."

Oprah Winfrey

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November 12

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

November 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of October. If liability for the quarter is less than \$500, no deposit is required.

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of October.

November 15 (cont.)

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of October, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

PERSONAL PROPERTY

ESTIMATED TAX PAYMENT

(Electronic filing on www.crimpr.net) 2018 Second Installment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

November 20

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

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. For more information refer to Page 39.

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.



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November 2018

December 10

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

December 15

Last day to pay Christmas bonus required by Act No. 148 of June 30, 1969, as amended. For more information refer to Page 39.

FORM 499 R-1

(Electronic Filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of November. If liability for the quarter is less than \$500, no deposit is required.

December 17

FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

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(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of November.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of November, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

FORM 480.E-1

(Electronic filing) 2018 P.R. Corporation and Partnership (calendar year corporations and partnerships) Estimated Tax Payment Voucher - Fourth Installment.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

December 20

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

*Best wishes for
prosperity for 2019!*

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January 2, 2019

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

January 10

FORM AS 2915.1 D

(Electronic filing through SURI) Tax on Imports Monthly Return and payment.

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. Payment is extended to the 10th day of the month following the month of introduction.

FORM 480.9A

Payment Voucher of Tax Withheld on services rendered.

FORM SC 2225

Monthly Excise Tax Return and payment.

January 15

FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of December. If liability for the quarter is less than \$500, no deposit is required.

FORM 480.9

Payment of Income tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

FORM 480.9A

(Electronic filing) 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.

January 15 (cont.)

FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of December.

FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties for the month of December, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

FORM 480.E-1

(Electronic filing) 2018 P.R. Individual Estimated Tax Payment Voucher - Fourth Installment.

FORM TSCH-1

Chauffeur's (and other employees') Social Security - Quarterly payment.

VOLUME OF BUSINESS TAX

Payment of second semester for fiscal year 2018-2019.

DEPOSIT OF THE SALES AND USE TAX

First installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

January 21

SALES AND USE TAX

Monthly Municipal Return and payment.

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).

FORM CFSE 693

Workmen's Compensation Insurance Premium. Payment of second installment for fiscal year 2018-2019.

January 31

FORM 499 R-2/W-2 PR

(Electronic filing) Employer's Withholding Statement for Calendar Year 2018.

FORM 499 R-3

(Electronic filing) 2018 Annual Reconciliation Statement of Income Tax Withheld (a 30-day extension is available).

FORM 499 R-1B

(Electronic filing) Employer's Quarterly Return of Income Tax Withheld- Quarter ended 12/31/18.

FORM SC 2788 A

(If filed by the donor)

2018 P.R. Gift Tax Return (a 3-month of automatic extension is available). (A 6-month of automatic extension is available if the applicant is outside of P.R.).

FORM PR-UI-10 and PR-UI-10A

P.R. Unemployment Insurance and Disability Benefits - Quarter ended 12/31/18. (Electronic filing also available).

DEPOSIT OF THE SALES AND USE TAX

Second installment. Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.



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January 2019

2018 Federal tax returns due dates

January 15

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 December.

January 16

FORM 1040-ES

2017 U.S. Individual Estimated Tax Payment Voucher - Fourth Installment.

January 31*

FORM 940

File through Electronic Federal Tax Payment System (EFTPS)

Federal Unemployment Quarterly Deposit - Quarter ended 12/31/17. If liability for the quarter is less than \$500, no deposit is required.

FORM 940-PR

Employer's Annual Federal Unemployment (FUTA) Tax Return. However, if all tax due is deposited on time, you can file on 2/12/2018.

FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment - Quarter ended 12/31/17. However, if all tax due is deposited on time, you have until 2/12/18 to file.

FORM W-3PR

Transmittal of Withholding Statements Annual Reconciliation of FICA Tax Withheld.

February 15

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 January.

March 15

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 February.

FORM 1065

2017 U.S. Partnership Income Tax Return (calendar year partnerships) (a 6-month extension is available).

April 15

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 March.

FINCEN FORM 114

(Electronic filing) 2017 Foreign Bank Account Report (a 6-month automatic extension is available).

April 17

FORM 1040

2017 U.S. Individual Income Tax Return (a 6-month automatic extension is available).

FORM 1040-SS

2017 U. S. Self-employment Tax Return. Required if net earnings from self-employment are \$400 or more (a 6-month automatic extension is available).

FORM 1040-ES

2018 U.S. Individual Estimated Tax Payment Voucher - First Installment.

FORM 1041

2017 U.S. Income Tax Return for Estates and Trusts (a 5 ½ -month automatic extension is available).

FORM 1120

2017 U.S. Corporation Income Tax Return (calendar year corporations) (a 6-month automatic extension is available).

April 30

FORM 940

File through Electronic Federal Tax Payment System (EFTPS)

Federal Unemployment Quarterly Deposit - Quarter ended 3/31/18. If liability for the quarter is less than \$500, no deposit is required.

April 30 (cont.)

FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment - Quarter ended 3/31/18. However, if all tax due is deposited on time, you have until 5/10/18 to file.

May 15

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 April.

June 15

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 May.

FORM 1040-ES

2018 U.S. Individual Estimated Tax Payment Voucher - Second Installment.

FORM 1040

2017 U.S. Individual Income Tax Return if you are a U. S. citizen or resident alien living and working outside the United States and Puerto Rico (a 4-month automatic extension is available).

Note

*Extended due date for Form 1041, Form 941, Form 1040, Form 1040-SS, Form 940 and Form 941-PR that were due on or after September 17, 2017 and before January 31, 2018, as a result of the passing of Hurricane María.

2018 Federal tax return due dates (cont.)

July 15

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 June.

July 31

FORM 940

File through Electronic Federal Tax Payment System (EFTPS)
Federal Unemployment Quarterly Deposit - Quarter ended 6/30/18. If liability for the quarter is less than \$500, no deposit is required.

FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment - Quarter ended 6/30/18. However, if all tax due is deposited on time, you have until 8/10/18 to file.

August 15

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 July.

September 15

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 August.

September 17

FORM 1040-ES

2018 U.S. Individual Estimated Tax Payment Voucher -Third Installment.

FORM 1065

2017 U.S. Partnership Income Tax Return, if the 6-month automatic extension was obtained (calendar year partnerships).

October 1

FORM 1041

2017 U.S. Income Tax Return for Estates and Trusts, if the 5 ½ -month automatic extension was obtained (calendar year).

October 15

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 September.

FINCEN FORM 114

(Electronic filing) 2017 Foreign Bank Account Report, if the 6-month automatic extension was obtained.

FORM 1040

2017 U.S. Individual Income Tax Return, if the 6-month automatic extension was obtained.

FORM 1040-SS

2017 U.S. Self-employment Tax Return, if the 6-month automatic extension was obtained.

October 15 (cont.)

FORM 1120

2017 U.S. Corporation Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations).

October 31

FORM 940

File through Electronic Federal Tax Payment System (EFTPS)
Federal Unemployment Quarterly Deposit - Quarter ended 9/30/18. If liability for the quarter is less than \$500, no deposit is required.

FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment - Quarter ended 9/30/18. However, if all tax due is deposited on time, you have until 11/12/18 to file.

November 15

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.

December 15

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.

January 15, 2019

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 December.

FORM 1040-ES

2018 U.S. Individual Estimated Tax Payment Voucher - Fourth Installment.

January 31

FORM 940-PR

Employer's Annual Federal Unemployment (FUTA) Tax Return. However, if all tax due is deposited on time, you can file on 2/11/19.

FORM 940

File through Electronic Federal Tax Payment System (EFTPS)
Federal Unemployment Quarterly Deposit - Quarter ended 12/31/18. If liability for the quarter is less than \$500, no deposit is required.

FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment - Quarter ended 12/31/18. However, if all tax due is deposited on time, you have until 2/11/19 to file.

FORM W-3PR

Transmittal of Withholding Statements Annual Reconciliation of FICA Tax Withheld.

General Information

Deposit requirements (applicable to FICA, federal and Puerto Rico income taxes)

Employers should determine before the beginning of a calendar year whether they will have to deposit employment taxes on a monthly or semiweekly basis for the entire year. Which category an employer is in for the calendar year, will be determined by the amount of employment taxes reported for a one-year “lookback period” ending the preceding June 30th. For calendar year 2018, the lookback period is the period from July 1, 2016 to June 30, 2017. The key terms under this rule are as follows:

Monthly Depositor:

An employer that reported employment taxes of \$50,000, or less during the lookback period, generally must make only monthly deposits for the entire calendar year. The monthly deposit must be made on or before the 15th day of the following month.

Semiweekly Wednesday/Friday Depositor:

An employer that reported employment taxes of more than \$50,000, during the lookback period is a semiweekly depositor for the entire year. Such employers must make deposits on or before Wednesday or Friday, depending on the timing of their payrolls. Specifically, employment taxes from payments to employees made on Wednesdays, Thursdays and/or Fridays must be deposited on or before the following Wednesday. Taxes from Saturday, Sunday, Monday and/or Tuesday payments to employees must be deposited by the following Friday. If a quarter ends during a semiweekly to one deposit obligation, and those accumulated in the new quarter are subject to a separate deposit obligation. In other words, separate deposit coupons will be required even though both deposits may be due on the same day.

Nonbanking Days:

Semiweekly depositors will always have at least three banking days to make a deposit. If any of the three weekdays following the close of a semiweekly period is a bank holiday, the employer will have an additional banking day to make the deposit. For example, if Monday is a bank holiday, deposits from the prior Wednesday through Friday period can be made by the following Thursday, rather than by the regular Wednesday deposit day.

Next Day Deposit Rule:

If a monthly or semiweekly depositor accumulates employment taxes of \$100,000, or more during a deposit period (monthly or semiweekly), the taxes must be deposited by the next business day. This rule overrides the normal rules for determining deposit dates discussed above. A monthly depositor who must make a one-day deposit under this rule. Employees under the one-day depositor rule must also take into consideration the Electronic Federal Tax Payment System (“EFTPS”) program explained on [Page 30](#).

De Minimis Rule:

If an employer’s accumulated taxes for a return period are less than \$2,500, no deposits are required; and the tax can be paid with the return.

Required participation in EFTPS

EFTPS is an electronic remittance processing system that the IRS uses to accept as an electronically transmitted federal tax deposit. Among others, EFTPS will accept payments in connection with the following tax forms:

- Form 940, Employer’s Annual Federal Unemployment Tax (FUTA) Return;
- Form 941, Employer’s Quarterly Federal Tax Return;
- Form 945, Annual Return of Withheld Federal Income Tax;
- Form 1120, U.S. Corporation Income Tax Return;
- Form 1042, Annual Withholding Tax Return for U.S. Sources of Income of Foreign Persons.

Deposit requirements (applicable to FICA, federal and Puerto Rico income taxes) (cont.)

To participate in the EFTPS program, the taxpayer must enroll online through www.eftps.gov. This enrollment process is used to verify names, taxpayer identification number and to determine the electronic payment method chosen; enrollment must be received and accepted by the IRS prior to making electronic deposits. You should receive a PIN number in the mail within seven (7) business days after completing your enrollment process. With this PIN you can log in on EFTPS.gov and create your account. A taxpayer who participates in EFTPS has two electronic payment options:

- (1) **EFTPS Direct:** the IRS debits directly the taxpayer account once notified of the payment amounts.
- (2) **EFTPS through a financial institution:** the taxpayer requests the financial institution to initiate the transfer of funds to the Treasury's General Account and submit the related tax data, which is supplied by the taxpayer to a financial agent for transmission to the IRS (the taxpayer must verify that the bank provides this service and what fees may be charged).

Deposit of Taxes by Electronic Funds Transfer

Large employers must use the EFTPS to make deposits of taxes required. EFTPS allows for the transfer of tax deposit amounts electronically from taxpayer accounts to the Treasury's General Account. The following taxes are required to be deposited under the EFTPS deposit requirement: withheld U.S. income tax, FICA taxes, U.S. corporate income and estimated taxes, FUTA payments, U.S. taxes withheld on nonresident aliens and foreign corporations, and U.S.

estimated taxes on certain trusts. For deposits made by EFTPS to be on time, you must submit the deposit by 8 pm, Eastern time the day before the due date of the deposit.

Once you meet the requirement to use EFTPS, you are required to continue using the system even if your deposits in future years drop below the threshold amount.

An employer that is required to deposit taxes electronically, but fails to do so is subject to penalties ranging from 2% to 15% based on the amount of the deposit.

Taxpayers requiring further assistance on this system can contact the IRS at (800) 555-4477 or (800) 244-4829 (Spanish language). You can also visit www.eftps.gov.

Remember that if you do not meet the deposit minimum rule and fail to make the electronic payment, a penalty of 10% will be assessed

Employers who fail to deposit the full amount of taxes will not be penalized if the shortfall does not exceed the greater of \$100 or 2% of the amount of employment taxes required to be deposited, provided that the shortfall is deposited on or before the prescribed makeup date.

Important Note

Please remember that the due date for the deposits of the Puerto Rico income tax withholding are similar to those applicable to the deposits for Social Security.



Puerto Rico and United States tax returns

- individuals, estates and trusts
- corporations and partnerships

Puerto Rico income tax on individuals, estates and trusts

Filing requirements

Individual taxpayers (residents and non-residents US citizens) are required to file a return when their gross income for the year is \$5,000. Non-resident aliens are required to file a return when their gross income is \$1.

	Individual taxpayers
Residents or non-residents that are US citizens	\$5,000
Non-resident aliens	\$1

Notes:

In the case of non-residents, whether U.S. citizen or alien, if the tax was fully paid by withholding of the tax at source, there is no need to file a return for that year.

Individuals whose Net Taxable Income subject to ABT is \$150,000 or more for the taxable year, are also required to file a return.

Regular tax

Married taxpayers living with spouse and filing a joint return, married taxpayers filing separate, individual taxpayers, estates or trusts.

	2017 and 2018	
	Tax on Base	% in Excess Over Base
\$0 - \$9,000	—	0%
\$9,001 - \$25,000	—	7%
\$25,001 - \$41,500	\$1,120	14%
\$41,501 - \$61,500	\$3,430	25%
over - \$61,500	\$8,430	33%

Personal exemptions

	2017	2018
Married	\$7,000	\$7,000
Individual taxpayer - married with complete separation of property prenuptial agreement - married not living with spouse	\$3,500	\$3,500
Married filing separately	\$2,500	\$2,500
Exemption for each dependent*	\$2,500	\$2,500
Additional personal exemption for each veteran	\$1,500	\$1,500

*Joint custody or married separately \$1,250

Alternate Basic Tax (ABT) for individuals

An alternate basic tax in lieu of any other tax will be paid for each taxable year upon the ABT net income of every individual as follows:

If the ABT net income is		Tax Rate
2017	2018	
from \$150,000 to \$200,000	from \$150,000 to \$200,000	10%
over \$200,000 but not over \$300,000	over \$200,000 but not over \$300,000	15%
over \$300,000	over \$300,000	24%

Gradual adjustment for individuals

There is a gradual adjustment of the lower tax rates, the personal exemption and exemption for dependents for taxpayers whose net taxable income is over \$500,000.

The tax is increased by five percent (5%) of the excess of \$500,000 limited to \$8,895, plus 33% of the amount of the personal exemption, the additional personal exemption for veterans and the exemption for dependents.

Puerto Rico income tax on individuals, estates and trusts (cont.)

Quick checklist of deductions for Puerto Rico individual taxpayers

- Mortgage interest (principal residence or second home located in Puerto Rico, limited to 30% of the AGI, up to a maximum of \$35,000), including mortgage interest paid to housing cooperative associations
- Casualty loss on principal residence
- Medical expenses not compensated by insurance or in any other form, which exceed 6% of AGI
- Charitable contributions (generally limited to organizations that operate in Puerto Rico and are authorized by the Secretary, up to 50% of adjusted gross income)
- Casualty losses of personal property
- Contributions to a governmental pension or retirement systems
- Contributions to IRA (including taxpayer and spouse)
- Contributions to health savings accounts
- Educational IRA
- Interest paid on student loans of the taxpayer, spouse or dependents at university level

Are Social Security benefits taxable income?

Social Security benefits received by a bonafide resident of Puerto Rico are not considered taxable income in Puerto Rico. Nevertheless, depending on each case's facts and circumstances, a portion of those benefits may be subject to US federal income taxation.

To determine whether any part of your benefits are taxable for US income tax purposes, compare the base amount applicable to your filing status (\$32,000 for married couples filing jointly and \$25,000 for single taxpayers) with the total of your Social Security benefits plus all your income from other sources including tax exempt interest income and income excluded from Puerto Rico sources not subject to US taxation.

If you are married and file a joint return, you must combine your income and Social Security benefits when figuring the taxable portion, if any, of your benefits.

Capital gain rates applicable in Puerto Rico

Net long term capital gain	Special tax rate
Individuals, estates and trusts	15%
Corporations	20%



Puerto Rico income tax for corporations and partnerships

Taxable year 2017

Normal tax of 20%, plus:			
Surtax net income bracket (\$)	Tax on lower amount (\$)	Rate on excess over lower	in excess of
1 - 75,000	- 0-	5%	-
75,001 - 125,000	3,750	15%	75,000
125,001 - 175,000	11,250	16%	125,000
175,001 - 225,000	19,250	17%	175,000
225,001 - 275,000	27,750	18%	225,000
Over - 275,000	36,750	19%	275,000

Notes:

- normal tax is assessed on the “normal tax” net income, which is the total net income of the taxpayer minus the special dividends or partnership profit distributions received deduction
- surtax net income is the normal tax net income, less the amount of the surtax deduction allocable to it
- a corporation or partnership is allowed a surtax deduction of \$25,000, but if member of a controlled or affiliated group, the surtax deduction is allocable among the group.

Alternative minimum tax (AMT)

The AMT of a corporation is the excess, if any, of the tentative minimum tax over the regular tax.

The calculation of the AMT will depend on the company’s nature and the amount of the Volume of Business. The tentative minimum tax shall be thirty (30) percent of the amount by which the alternative minimum net income for the taxable year exceeds the exemption amount, reduced by the alternative minimum foreign tax credit for the taxable year.



Puerto Rico income tax for corporations and partnerships

Audited financial statements and supplementary information requirements in Puerto Rico

Volume of Business

Types of returns	Income	Property	Annual report (only corporations)	Volume of business (Patente)
Domestic & Foreign partnerships or corporations				
Corporations and Partnerships	\$3 million	\$3 million	\$3 million	\$3 million
Corporations with SP election (SE)	\$3 million	\$3 million	\$3 million	\$3 million
Corporations of Individuals (N corps)	\$3 million	\$3 million	\$3 million	\$3 million

Supplementary Information

As a result of the passing of Hurricane María through Puerto Rico on September 27, 2017, the required supplementary information under Section 1061.15(b) of the Puerto Rico Internal Revenue Code due within the months September, October, November and December, 2017, was postponed until February 28, 2018 through the issuance of the Internal Revenue Informative Bulletin 17-25.

Note:

The Puerto Rico Treasury Department issued Administrative Determination 14-07 informing that for taxable years commencing during 2012, Administrative Determination 11-13 will remain valid under the dispositions of §1061.15 of the Code, and clarifies that the submission of financial statements on a consolidated or combined basis requirement of every group of related entities engaged in trade or business in Puerto Rico is satisfied by filing Form AS 2652.1: Apportionment of the Deduction for the Surtax Computation - Group of Related Corporations. If an entity meets the requirement to file consolidated financial statements, and its volume of business exceeds \$1,000,000, it may file audited financial statements for its individual activity alone (for the purpose of obtaining a withholding waiver), provided that the notes to said financial statements include a list of all related entities engaged in trade or business in Puerto Rico.

If its volume of business did not exceed \$1,000,000, then the entity is not required to file audited financial statements with the year's income tax return. Every entity forming part of a group of related entities and that is required to file audited financial statements, shall be required to submit the supplementary information. As of print time, no additional guidance has been issued.

Puerto Rico special lower tax rates (for individuals)

Interest from deposits in banking institutions in Puerto Rico	10% (1)
Interest on IRA accounts	17%
Dividends:	
• Derived from rental of buildings in historic zones	15% (2)
• Derived from bona fide farming	15% (2)
• All other dividends from domestic corporations	15% (2)
Capital assets income transactions	15% (3)

Puerto Rico withholding taxes on payments to non-residents

Non-resident U.S. citizens	
• General	20%
• Dividends from corporations and regular partnerships	15%
• Share of income from:	
Special partnerships	30%
Subchapter N corporations	30%
Partnerships and LLCs with partnership election	30%
• Interest from related and non-related persons	0%
• On payments for sale of real property located in Puerto Rico	15%
Non-resident aliens	
• General	29%
• On payments for sale of real property located in Puerto Rico	25%
• Dividends from corporations	15%
• Share of income from:	
Special partnerships	29%
Subchapter N corporations	33%
Partnerships and LLCs with partnership election	30%
• Interest	
Non-related persons	0%
Related persons	29%
Non-resident corporations	
• Dividends from corporations	10%
• Royalties	29% (4)
• On payments for sale of real property located in Puerto Rico	29%
• Interest	
Non-related persons	0%
Related persons	29%
• General	
All other fixed or determinable annual or periodical gains, profits and income	29%
• Share of income from special partnerships	29%
• Partnerships and LLCs with partnership election	30%

Notes:

(1) The special 10% tax must be elected on or before April 15 of any year or at the time the qualifying account is opened. The authorized banking institution will deduct and withhold the tax.

(2) The applicable special tax must be withheld by the payer from the amount of the distribution and deposited or remitted to the Secretary of the Treasury.

(3) The taxpayer may opt to include the income as part of his gross income on the income tax return for the year in which the income is recognized and pay at normal tax rates.

(4) Lower rates may apply depending on tax status of person making the payment.

US individuals income tax rates for taxable year 2017

Single

If taxable income is:	The tax is:
0 - \$9,325	10% of the taxable income
\$9,326 - \$37,950	\$932.50 plus 15% of the excess over \$9,325
\$37,951 - \$91,900	\$5,226.25 plus 25% of the excess over \$37,950
\$91,901 - \$191,650	\$18,713.75 plus 28% of the excess over \$91,900
\$191,651 - \$416,700	\$46,643.75 plus 33% of the excess over \$191,650
\$416,701 - \$418,400	\$120,910.25 plus 35% of the excess over \$416,700
More than \$418,400	\$121,505.25 plus 39.6% of the excess over \$418,400

Married filing separately

If taxable income is:	The tax is:
0 - \$9,325	10% of the taxable income
\$9,326 - \$37,950	\$932.50 plus 15% of the excess over \$9,325
\$37,951 - \$76,550	\$5,226.25 plus 25% of the excess over \$37,950
\$76,551 - \$116,675	\$14,876.25 plus 28% of the excess over \$76,550
\$116,676 - \$208,350	\$26,111.25 plus 33% of the excess over \$116,675
\$208,351 - \$235,350	\$56,364 plus 35% of the excess over \$208,350
More than \$235,350	\$65,814 plus 39.6% of the excess over \$235,350

Married filing jointly and qualifying widow(er)

If taxable income is:	The tax is:
0 - \$18,650	10% of the taxable income
\$18,651 - \$75,900	\$1,865 plus 15% of the excess over \$18,650
\$75,901 - \$153,100	\$10,452.50 plus 25% of the excess over \$75,900
\$153,101 - \$233,350	\$29,752.50 plus 28% of the excess over \$153,100
\$233,351 - \$416,700	\$52,222.50 plus 33% of the excess over \$233,350
\$416,701 - \$470,700	\$112,728 plus 35% of the excess over \$416,700
More than \$470,700	\$131,628 plus 39.6% of the excess over \$470,700

Head of household

If taxable income is	The tax is
0 - \$13,350	10% of the taxable income
\$13,351 - \$50,800	\$1,335 plus 15% of the excess over \$13,250
\$50,801 - \$131,200	\$6,952.50 plus 25% of the excess over \$50,800
\$131,201 - \$212,500	\$27,052.50 plus 28% of the excess over \$131,200
\$212,501 - \$416,700	\$49,816.50 plus 33% of the excess over \$212,500
\$416,701 - \$444,550	\$117,202.50 plus 35% of the excess over \$416,700
More than \$444,550	\$126,950 plus 39.6% of the excess over \$444,550

US individuals standard deduction for taxable year 2017

Filing status:	Standard deduction amount:
Single	\$6,350
Married filing jointly & qualifying widower	\$12,700
Married filing separately	\$6,350
Head of household	\$9,350

US estates and trusts income tax rates for taxable year 2017

If taxable income is:	The tax is:
Not over \$2,550	15% of the taxable income
\$2,550 - \$5,999	\$382.50 plus 25% of the excess over \$2,550
\$6,000 - \$9,149	\$1,245.00 plus 28% of the excess over \$6,000
\$9,150 - \$12,499	\$2,127.00 plus 33% of the excess over \$9,150
\$12,500 - over	\$3,232.50 plus 39.6% of the excess over \$12,500

US corporations income tax rates for taxable year 2017

Applicable to US corporations and income effectively connected with a US trade or business of a foreign corporation

Taxable Income				
Over	But Not Over	Pay +	% on Excess	of the Amount Over
\$0	\$50,000	\$0	15%	\$0
\$50,000	\$75,000	\$7,500	25%	\$50,000
\$75,000	\$100,000	\$13,750	34%	\$75,000
\$100,000	\$335,000	\$22,250	39%	\$100,000
\$335,000	\$10,000,000	\$113,900	34%	\$335,000
\$10,000,000	\$15,000,000	\$3,400,000	35%	\$10,000,000
\$15,000,000	\$18,333,333	\$5,150,000	38%	\$15,000,000
\$18,333,333	—	—	35%	\$0

Christmas bonus law

Employees contracted before January 26, 2017

Every employee having worked at least 700 hours in the twelve-month period from October 1 of any natural year, until September 30 of the subsequent natural year, or 100 hours worked by a dock or pier employee is entitled to receive a mandatory Christmas Bonus. The bonus is 6% of the employee's wages up to a maximum individual employee wage of \$10,000. Accordingly, the maximum bonus payable will be \$600. This bonus must be paid from November 15 through December 15.

In the case of those employers with 15 or less employees the applicable rate is 3% of the employee's wages up to a maximum individual employee wage of \$10,000 (\$300).

Employees contracted on or after January 26, 2017

Every employee that worked at least 1,350 hours in twelve-month period from October 1 until September 30 are entitled to receive the mandatory Christmas Bonus. In case, that the employer employs 21 or more employees for 26 weeks within the coverage period, will be required to pay to each employee a bonus equal to 2% of the total salary earned up to a maximum bonus of \$600.

In case of those employers with 20 or less employees the applicable rate is 2% up to a maximum bonus of \$300.

During the first year of employment, the applicable bonus for any employee will be the 50% of the above provisions.

Nevertheless, the total amount to be paid will not exceed 15% of the annual profits of the employer generated during the same twelve-month period used to determine the eligible employees.

The following employment is excluded from the Christmas Bonus Act provisions: farm activities, household duties, domestic service in private residences, charitable nonprofit institutions and the government. If an employer will not pay the bonus because of operating losses, then he must notify the Secretary of Labor and Human Resources not later than November 30, accompanying financial statements for the period from October 1 thru September 30, attested by a CPA.

If the employer fails to submit the data to support nonpayment of the bonus, he becomes liable for the payment of the full bonus.

If the employer does not pay the bonus when due, the employee will be entitled to receive an additional bonus. It can be 50% or 100% of the amount of the bonus, depending on the date paid. Employers are required to advise terminated employees who are entitled to the bonus before payment due date and may request his/her mailing address to mail the bonus.

Uncollected bonuses must be deposited with the Bureau of Labor Standards of the Department of Labor and Human Resources. The deposit must be made no later than fifteen (15) days after the bonus payment date.

Household employees (Nanny Tax)

An employer must withhold and pay FICA taxes on wages of their household employees, if cash wages paid or an equivalent form of compensation in the calendar year are \$2,000 or more (2017) and \$2,100 or more (2018).

Employers must report and pay the required employment taxes on Schedule H of Form 1040 or 1040A (U.S. Individual Income Tax Return). Employers need an employer identification number. This may be obtained by completing Form SS-4 "Application for Employer Identification Number". Employers must increase their quarterly estimated tax payments to satisfy employment tax obligations with respect to household employees.

Payroll tax information

Taxes	Limit	Employee's responsibility	Employer's responsibility	Form	Filing	Due date	Date of payment (Form)
SOCIAL SECURITY (2018)	\$128,400	6.20%	6.20%	941-PR	Quarterly	Last day of the following month after the quarter ends.	See page 29
(2017)	\$127,200	6.20%	6.20%	941-PR	Quarterly	Last day of the following month after the quarter ends.	See page 29
MEDICARE	N/A	1.45%	1.45%	941-PR	Quarterly	Last day of the following month after the quarter ends.	See page 29
ADDITIONAL MEDICARE	depends on filing status	0.9%		941-PR	Quarterly	Last day of the following month after the quarter ends.	See page 29
DISABILITY BENEFITS ACT	\$9,000	0.30%	0.30%	PR-SD-10	Quarterly (with payment)	Last day of the following month after the quarter ends.	Last day of the following month after the quarter ends.
PUERTO RICO UNEMPLOYMENT INSURANCE TAX	\$7,000	N/A	3.2% to 5.4% Regular Tax 1.00% Special Tax (total tax up to 5.4%)	PR-UI-10	Quarterly (with payment)	Last day of the following month after the quarter ends.	Last day of the following month after the quarter ends. Form PR-UI-10
FEDERAL UNEMPLOYMENT TAX	\$7,000	N/A	.60%	EFTPS 940-PR	Quarterly (deposit) Annual	Last day of the following month after the quarter ends. January 31 after the calendar year ends.	Last day of the following month after the quarter ends.
CHAUFFEUR'S SOCIAL SECURITY	N/A	\$0.50 Weekly	\$0.30 Weekly	TSCH-1	Quarterly (with payment)	The 15th day of the following month after the quarter ends.	The 15th day of the following month after the quarter ends.
WORKMEN'S COMPENSATION INSURANCE FUND	N/A	N/A	Applicable rate premium type	CFSE 693	Annually	July 20	Make payments on the dates notified by administrator. www.cfse.gov.pr

Electronic Filing Requirements for Puerto Rico Employers

The Puerto Rico Department of the Treasury requires employers to file the Employers' Quarterly Return of Income Tax Withheld (Form 499 R-1B), using a free application provided the PR Treasury Department under "Colecturía Virtual" link. The Puerto Rico Treasury Department does not accept forms submitted on compact discs (CDs), paper or any other media other than the electronic transfer.

The Puerto Rico Department of Labor requires every employer hiring 25 employees or more to file electronically the quarterly payroll tax forms. The Labor Department also requires the electronic filing of the quarterly return for Chauffeur's Social

Security to those employers having 25 or more employees.

In addition, the Puerto Rico Department of the Treasury requires that all Puerto Rico Withholding Statements and Informative Returns, be filed electronically. Refer to **Page 29** for more information.

Employer Identification Number by phone or online

The IRS allows taxpayers to apply for an employer identification number (EIN) by phone or online. The person making the call should be someone who is authorized to sign Form SS-4, Application for Employer Identification Number. This includes the

president, vice-president, or other principal officer of the corporation. In case of an unincorporated business, it includes the sole proprietor or general partner.

Form SS-4 should be completed prior to calling the IRS. The completed and signed form must be faxed or mailed to the IRS within 24 hours after the call to the IRS address provided by the IRS representative.

The online application may be obtained through the IRS website at www.irs.gov/businesses/EmployerIDNumbers.

Tax returns and forms for the Sales and Use Tax⁽¹⁾

Type of return	Form	Filed	Due date	File through	Signed by	Notarized	Expires
SALES AND USE TAX MONTHLY RETURN ⁽²⁾ : -BASIC SUT -4% SPECIAL SUT -PREEXISTING CONTRACTS AND AUCTIONS	AS 2915.1	Merchant - Seller or Rendering services to other merchants and designated professional services.	20th day of the month following the month in which the transaction occurred ⁽²⁾ .	SURI	Corporate Officer or Authorized Agent	N/A	N/A
TAX ON IMPORTS MONTHLY RETURN	AS 2915.1 D	Merchant-Importer	Maritime - 10th day of the month following the month in which the property was imported. Air Carrier - Declaration must be filed and paid even though the merchant already has possession of the tangible property.	SURI	Corporate Officer or Authorized Agent	N/A	N/A
DECLARATION OF IMPORTS - IMPORTER	AS 2970.1	Merchant-Importer	Declaration must be filed and paid in order to take possession of the imported property.	SURI	Corporate Officer or Authorized Agent	N/A	N/A
DECLARATION OF IMPORTS - BONDED IMPORTER	AS 2970.1	Merchant-Bonded Importer	Declaration must be filed. However, the payment of the tax is deferred to the 10th day of the month following the month of introduction.	SURI	Corporate Officer or Authorized Agent	N/A	N/A
APPLICATION FOR MERCHANT'S REGISTRATION CERTIFICATE	N/A	All Merchants - Sellers with nexus and source of income.	30 days before commencement of operations.	SURI ⁽³⁾	Merchant or Authorized Agent	N/A	2 years
PROVISIONAL MERCHANT'S REGISTRATION CERTIFICATE	N/A	Future merchants that will not start formal commercial operations for a period of not less than 30 days.	N/A	SURI ⁽³⁾	Merchant or Authorized Agent	N/A	Up to 6 months
CERTIFICATE FOR EXEMPT PURCHASES AND SERVICES SUBJECT TO THE 4% SPECIAL SUT	AS 2916.1	Various	N/A	To be provided by purchaser to seller at the moment of each purchase.	Purchaser	N/A	N/A

(1) Keep records and documents for all these returns and forms for a period of ten (10) years.

(2) Refer to Page 43 for the new deposit requirements of the Sales Tax.

(3) Merchants are still required to register in the IVU Loto Program.

Tax returns and forms for the Sales and Use Tax⁽¹⁾ (cont.)

Type of return	Form	Filed	Due date	File through	Signed by	Notarized	Expires
APPLICATION FOR EXEMPTION CERTIFICATE FOR MANUFACTURING PLANTS	N/A	Merchant	N/A	SURI	Corporate Officer or Authorized Agent	N/A	3 years
APPLICATION FOR RESELLER CERTIFICATE AND MUNICIPAL SUT EXEMPTION CERTIFICATE ⁽⁴⁾	N/A	Merchant	Effective for sales after August 15, 2013	SURI	Merchant or Authorized Agent	N/A	1 year
APPLICATION FOR ELIGIBLE RESELLER CERTIFICATE	N/A	Merchant	Effective for sales after August 15, 2013.	SURI	Merchant or Authorized Agent	Yes	1 year

(4) This certificate is required for resellers to claim a credit for the SUT paid on the purchase of taxable items for resale.

Tax returns and forms for the Sales and Use Tax⁽¹⁾ (cont.)

Act 46-2017 established the semimonthly deposit of the sales tax (not for the use tax) that prior to its enactment was due on or before the 20th of the month following the month of the transaction subject to the tax. The new requirement calls for the deposit of the sales tax twice a month during the month of the transaction:

- first installment due by the 15th day of each month, and
- second installment due by the last day of the month.

The use tax will continue to be due on or before the 20th of the month following the month of the transaction. According to Administrative Determination 17-07 (DA 17-07), these new deposit rules only apply for now to the state portion of the tax. Therefore, the 1% municipal tax continues to be due on or before the 20th of the following month.

Merchant's with the obligation to remit semimonthly Sales and Use Tax Deposits:

1. large taxpayers or
2. those merchants with monthly sales tax deposits for the prior year in excess of \$2,000. DA 17-07 provides a simple method:
 - a. for those that sell items subject to the 10.5%, this means annual sales of more than \$228,600
 - b. merchants who sell items subject to the 4% will be subject to the new rules if their sales for the prior year exceeded \$600,000.

This determination must be done on an annual basis. Deposited sales and use tax is the sum of the tax paid upon importations and purchases for resale and the sales tax collected on sales by the merchant.

Large taxpayers are defined as a taxpayer that is one of the following:

1. a commercial bank or Trust Company
2. a private bank
3. a brokerage firm
4. an insurance company
5. a telecommunications business or
6. an entity with a volume of business of at least \$50,000,000 during the previous year.

Special rules for merchants under payment agreements and voluntary collection agreements apply.

The semimonthly deposits must be made through SURI. You will find the "Realizar un depósito para el período" or Make a deposit for the period under the "Alerta de Cuentas" or Accounts alert menu on your Sales and Use account. Notify the Buyer of his/her obligation to pay the SUT on said transaction. This notification must be made on the invoice, bill or receipt that accompanies the transaction.



Individuals tax returns instructions for filing⁽¹⁾

Type of return	Due date	File with	Signed by	Payment method ⁽¹⁾	Special instructions
PUERTO RICO INDIVIDUAL INCOME TAX RETURN FORM 482.0	April 16	Electronically using any program or application certified by the Department Department of the Treasury PO Box 9022501 San Juan, PR 00902-2501 Only if any exceptions established to be exempt from the electronic filing requirement applies.	Taxpayer	Electronic debit if you use a program or application certified by the Department. Check to Secretary of the Treasury (write SSN, form and year on the face of the check).	A 3-month extension may be requested electronically through Colecturía Virtual, if no exception applies. An additional 3-month extension is available by filing Form SC 2644, if taxpayer is outside of P.R. If taxpayer receives a Federal K-1, a 6-month automatic extension may be requested electronically through Colecturía Virtual, www.colecturia.virtual.hacienda.pr.gov/portal .
PUERTO RICO INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER FORM 480.E-1	April 16 June 15 Sept. 17 Jan. 15	Department of the Treasury PO Box 9022501 San Juan, PR 00902-2501 Also by visiting Collector's Office or through Colecturía Virtual www.colecturia.virtual.hacienda .	N/A	Check to Secretary of the Treasury (write SSN, form and year on the face of the check). Electronically using electronic check/ACH or credit card.	Handwritten form may be used.
U.S. INDIVIDUAL INCOME TAX RETURN FORM 1040 and SELF-EMPLOYMENT TAX RETURN FORM 1040-PR/FORM 1040-SS	April 17	No payment/overpayment: Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 Payment: Internal Revenue Service PO Box 1303 Charlotte, NC 28201-1303	Taxpayer	Check to U.S. Treasury (write SSN, form and year on the face of the check).	A 6-month automatic extension may be requested by filing Form 4868. To be filed if net earnings from self-employment are \$400 or more.
U.S. INDIVIDUAL ESTIMATED TAX VOUCHERS FORM 1040-ES	April 17 June 15 Sept. 17 Jan. 15 ⁽²⁾	Internal Revenue Service PO Box 1300 Charlotte, NC 28201-1300	N/A	Check to U.S. Treasury (write SSN, form and year on the face of the check).	Remember to check specific rules on estimated tax payments to avoid underpayment penalties.
VOLUME OF BUSINESS DECLARATION (PATENTE MUNICIPAL) - OCAM PA01	April 23 5% disc.	Municipality where business is conducted	Taxpayer and request notarization	Check to Director of Finance of (municipality) (write SSN, form and fiscal year on the face of the check).	Payments are due on July 16, current year and January 15, of next year; 5% discount, if paid in full by April 20. A 6-month extension may be requested by taxpayer and requires notarization.
PUERTO RICO PERSONAL PROPERTY TAX RETURN FORM AS-29	May 15 5% disc.	First year paper filing at: Municipal Revenue Collection Center (CRIM) PO Box 195387 San Juan, PR 00919-5387 Subsequent years file electronically through www.crimpr.net	Taxpayer	Check to CRIM (write SSN, form and year on the face of the check). Electronically using electronic check, credit/debit card (Banco Popular).	A 3-month automatic extension may be requested by filing Form AS-30, payment voucher required, or Electronically through www.crimpr.net and no Form AS-30 has to be included.
PERSONAL PROPERTY ESTIMATED TAX	Aug. 15 Nov. 15 Feb. 15 May 15	Electronically through www.crimpr.net	N/A	Electronic payment through CRIM website using an electronic check, credit or debit card. The only debit card accepted by the agency is from Banco Popular.	N/A
EXEMPT ANNUAL REPORT FOR INDIVIDUALS UNDER ACT 22	30th day after Income Tax Return Due Date, including extensions.	Electronically through www.oeci.pr.gov	Taxpayer and requires notarization	\$300 money order certified or payable to Secretary of the Treasury.	A copy should be filed with the Puerto Rico Treasury Department and the Office of Industrial Tax Exemption.

(1) Keep records and documents for all these returns and forms for a period of ten (10) years.

(2) You do not have to make the payment due on January 15, 2019, if you file and pay your 2017 tax return on January 31, 2019.

Corporations tax returns instructions for filing⁽¹⁾

Type of return	Due date	File with	Signed by	Payment method ⁽¹⁾	Special instructions
PUERTO RICO CORPORATION INCOME TAX RETURN FORM 480.20	15th day of the 4th month following closing of tax year	Payment and others: Department of the Treasury PO Box 9022501 San Juan, PR 00902-2501 Returns with refund: Department of the Treasury PO Box 50072 San Juan, PR 00902-6272	President or Vice President and Treasurer or Assistant Treasurer or an Authorized Agent	Check to Secretary of Treasury (write EIN, form and year on the face of the check).	A 3-month automatic extension may be requested electronically through Colecturía Virtual. If corporation receives a Federal K-1, a 6-month automatic extension may be requested electronically through Colecturía Virtual www.colecturia-virtual.hacienda.pr.gov/portal
PUERTO RICO CORPORATE ESTIMATED TAX PAYMENT VOUCHER FORM 480.E-1 (FOR CALENDAR YEAR)	April 16 June 15 Sept. 17 Dec. 17	Department of the Treasury PO Box 9022501 San Juan, PR 00902-2501 Also by visiting Collector's Office or Colecturía Virtual www.colecturiavirtual.hacienda.pr.gov/portal	N/A	Check to Secretary of Treasury (write EIN, form and year on the face of the check).	Due date depends on Company's tax year (15th day of the 4th, 6th, 9th and 12th month). Handwritten form may be used.
U.S. CORPORATION INCOME TAX RETURN FORM 1120	15th day of the 4th month following closing of tax year ⁽²⁾	Internal Revenue Service Center PO Box 409101 Ogden, UT 84409	President, Vice President Treasurer, Assistant Treasurer, Chief Acctg. Officer or an Authorized Agent	Check to U.S. Treasury (write EIN, form and year on the face of the check).	A 6-month automatic extension may be requested by filing Form 7004 for calendar years and 7 months for fiscal year ending June 30. All others 6-month.
PUERTO RICO CORPORATE ANNUAL REPORT/LLC ANNUAL FEE	April 16	Electronically through www.estado.gobierno.pr	President or Vice President and Treasurer or Assistant Treasurer or an Authorized Agent	Credit or debit card	If volume exceeds \$3 millions, audited balance sheet is required. A 60-day extension is available on the Department of State website for Annual Report only.
VOLUME OF BUSINESS DECLARATION PATENTE MUNICIPAL] - OCAM PA01	April 23 5% disc.	Municipality where business is conducted	An Authorized Agent	Check to Director of Finance of (municipality) (write EIN, form and fiscal year on the face of the check).	Payments are due on July 16 current year and January 15 of next year; 5% discount if paid in full by April 23. A 6-month extension may be requested by taxpayer and requires notarization.
PUERTO RICO PERSONAL PROPERTY TAX RETURN FORM AS-29	May 15 5% discount	First year paper filing: Municipal Revenue Collection Center (CRIM) PO Box 195387 San Juan, PR 00919-5387 Subsequent years: Electronically through www.crimpr.net	President or Vice President and Treasurer or Assistant Treasurer or an Authorized Agent	Check to CRIM (write EIN, form and year on the face of the check). Electronically using electronic check or debit card (Banco Popular).	A 3-month automatic extension may be requested by filing Form AS-30, payment voucher required. or Electronically through www.crimpr.net and no Form AS-30 has to be included.
PERSONAL PROPERTY ESTIMATED TAX	Aug. 15 Nov. 15 Feb. 15 May 15	Electronically through www.crimpr.net	N/A	Electronic payment through CRIM website using an electronic check, credit or debit card using electronic check or debit card (Banco Popular).	
EXEMPT CORPORATIONS ANNUAL REPORT	30th day after Income Tax Return Due Date, including extensions	Electronically through www.oeci.pr.gov	An Authorized Agent and requires notarization	\$300 money order certified or manager's check payable to Secretary of Treasury.	A copy should be filed with the Puerto Rico Treasury Department and the Office of Industrial Tax Exemption.

(1) Keep records and documents for all these returns and forms for a period of ten (10) years.

(2) Corporations with fiscal year ending on June 30, must file by the 15th of the third month.

Pass-through entities tax returns instructions for filing⁽¹⁾

Type of return	Due date	File with	Signed by	Payment method ⁽¹⁾	Special instructions
PUERTO RICO INFORMATIVE INCOME TAX RETURN PASS-THROUGH ENTITY FORM 480.20 (EC)	15th day of the 3rd month following closing of tax year	Department of Treasury PO Box 9022501 San Juan, PR 00902-2501	Managing Partner, managing or Principal officer	N/A	A 3-month automatic extension may be requested electronically through Colecturía Virtual. If entity receives a Federal K-1, a 6-month automatic extension may be requested electronically through Colecturía Virtual www.colecturiavirtual.hacienda.pr.gov/portal
PUERTO RICO INFORMATIVE RETURN PASS-THROUGH ENTITY FORM 480.60 EC	Last day of the 3rd month following closing of tax year	Electronically through Hacienda Virtual www.hacienda.pr.gov	N/A	N/A	A 1-month automatic extension may be requested by filing Form AS-2644.1.
PAYMENT VOUCHERS OF TAX WITHHELD ON ESTIMATED NET INCOME OF PARTNERSHIPS, SPECIAL PARTNERSHIPS & N CORP. FORM 480.9A (FOR CALENDAR YEAR)	April 16 June 15 Sept. 17 Dec. 17	Department of the Treasury PO Box 9022501 San Juan, PR 00902-2501 or Also by visiting a Collector's Office or through Colecturía Virtual www.colecturiavirtual.hacienda.pr.gov/portal	N/A	Check to Secretary of Treasury (write EIN, form and year on the face of the check).	Due date depends on pass-through entity's year end (15th day of 4th, 6th, 9th and 12th month). Handwritten form may be used.
US PARTNERSHIP INCOME TAX RETURN FORM 1065	15th day of the 3rd month following closing of tax year	Internal Revenue Service Center PO Box 409101 Ogden, UT 84409	General Partner or LLC Managing Member	N/A	An 6-month automatic extension may be requested by filing Form 7004.
PUERTO RICO CORPORATE ANNUAL REPORT/ LLC ANNUAL FEE	April 16	Electronically through www.estado.gobierno.pr	President or Vice President and Treasurer or Asst. Treasurer or an Authorized Agent	Credit or debit card	If volume exceeds \$3 millions, audited balance sheet is required. A 60-day extension is available on the Department of State website for Annual Report only.
VOLUME OF BUSINESS DECLARATION (PATENTE MUNICIPAL) - OCAM PA01	April 23 5% disc.	Municipality where business is conducted	An Authorized Agent	Check to Director of Finance of (municipality) (write EIN, form and fiscal year on the face of the check).	Payments are due on July 16 current year and January 15 of next year; 5% discount if paid in full by April 23. A 6-month extension may be requested by taxpayer and requires notarization.
PUERTO RICO PERSONAL PROPERTY TAX RETURN FORM AS-29	May 15 5% discount	First year paper filing: Municipal Revenue Collection Center (CRIM) PO Box 195387 San Juan, PR 00919-5387 Subsequent years: electronically through www.crimpr.net	An Authorized Agent	Check to CRIM (write EIN, form and year on the face of the check). Electronically using electronic check or debit card (Banco Popular).	A 3-month automatic extension may be requested by filing Form AS-30, payment voucher required or Electronically through www.crimpr.net and not Form AS-30 has to be included.
PERSONAL PROPERTY ESTIMATED TAX	Aug. 15 Nov. 15 Feb. 15 May 15	Electronically through www.crimpr.net	N/A	Electronic payment through CRIM website using an electronic check, credit or debit card. The only debit card accepted by the agency is from Banco Popular.	
EXEMPT CORPORATIONS ANNUAL REPORT	30th day after Income Tax Return Due Date, including extensions	Electronically through www.occi.pr.gov	An Authorized Agent and requires notatization	\$300 money order certified or manager's check payable to Secretary of Treasury	A copy should be filed with the Puerto Rico Treasury Department and the Office of Industrial Tax Exemption.

(1) Keep records and documents for all these returns and forms for a period of ten (10) years.

Withholding tax at source on payments for services rendered

General rule:

The Government of Puerto Rico and every person that in the conduct of a trade or business or for the production of income in Puerto Rico, makes payments to another person for services rendered in Puerto Rico, must deduct and withhold 7%. The service provider may elect to have 10% or 15% withheld, instead.

Exclusions:

- (1) the first \$1,500 paid during a calendar year to the person who rendered the service.
- (2) payments made to hospitals, clinics, homes for terminally ill patients, homes for elderly, and institutions for disabled persons.
- (3) payments made to organizations exempt under Section 1101.01.
- (4) payments made to direct salespersons for the sale of consumer products.
- (5) payments made to contractors or subcontractors for the construction of work (excluding services for architecture, engineering, design, consulting and other professional services of similar nature).
- (6) payments for services rendered by nonresident individuals or foreign corporations or partnerships not engaged in trade or business in Puerto Rico subject to other withholding provisions under Section 1062.08 and 1062.11.
- (7) payments of salaries subject to withholding, under Section 1062.01.
- (8) payments made to the government of Puerto Rico, its agencies, instrumentalities, public corporations and political subdivisions.
- (9) payments excluded from withholding by waiver granted by the Secretary.
- (10) payments to individuals, corporations and partnerships during the first three (3) years of the commencement of a service activity.
- (11) payments for services to a bona fide farmer who complies with the requirements for the deduction provided in Section 1033.12 of the Code or in any other provision of an equivalent special law.
- (12) payments made directly, or through agents, representatives, or intermediaries, to an eligible carrier.
- (13) payments made by an eligible carrier to nonprofit entities, for the purpose of carrying out accounting, registration, reporting and collection of air or maritime transportation tickets sales, and other related services on behalf of or for the benefit of such eligible carrier.
- (14) payments for ecclesiastic services rendered by priests or other ministers who are duly authorized or ordained, including rabbis.
- (15) payments for services rendered outside of Puerto Rico.

Even though these service providers are excluded from the withholding, the Department reiterates that the person providing the services must submit to the withholding agent an Affidavit to such effect.

The Affidavit will also apply to the following payments:

- payments excluded from the term “services” under the provisions of Section 1062.03 (a) of the Code: insurance premiums; leasing or sale of tangible or real property; printing; the sale of newspapers, magazines and other publications (including advertisements); and the hiring of radio and television time
- payments for services rendered to a Driver of Transport Company
- payments for services rendered not subject to retention as established by the Department through administrative determination, circular letter or general newsletter.

Return and payment of tax withheld:

Every payor required to withhold the tax must file a return and pay the tax on or before the 10th day of the following month in which the tax was deducted and withheld (Form 480.9A). In addition, an informative return must be filed on or before February 28 of the following year, covering such payments and withholding during the calendar year (Form 480.6B). Form 480.5B should also be filed summarizing the number of informative returns filed.

Waivers:

Corporations and partnerships (taxed as corporations) may obtain a reduced withholding tax of 3% if is in good standing with the Puerto Rico Treasury Department (waiver). A “Partial Relief of Withholding Certificate” must be obtained and remitted to each payer to benefit from the reduced tax withholding. Also, the Secretary of the Treasury may issue a total waiver to corporations and regular partnerships that are in the first three (3) years of operations (in Puerto Rico or elsewhere), reflect net operating losses on their income tax return or are required to provide audited financial statements with their returns; or if the volume of business is \$1 million or more but less than \$3 millions and the entity chooses to submit audited financial statements. In addition, pass-through entities that are required to provide audited financial statements may also obtain a total waiver.

Individuals are not eligible for the partial relief-withholding certificate. Therefore, all payments for services made to individuals are subject to a 7% withholding.

Our publications and mobile application will help you stay abreast of changes affecting the way you do business in Puerto Rico

We offer you various tools to help you stay informed...

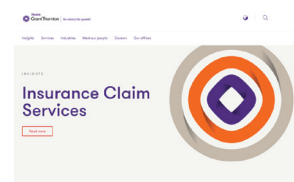
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Tax Calendar



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Our website includes all our publications, newspaper articles, plus international reports from Grant Thornton.

The information contained in this Tax Calendar will help you comply with tax filings requirements, plus provide you with general information in relation to the operation of your business. We have developed this publication for over twenty four years with excellent feedback.

Our mobile and tax application offers you a customized tax calendar for individuals, businesses and other entities. This is an excellent tool to help you stay abreast of filing and payment due dates with government agencies in Puerto Rico.



Disclaimer

This Tax Calendar and its content do not constitute advice. Clients should not act solely on the basis of the material contained in this publication. It is intended for information purposes only and should not be regarded as specific advice. In addition, advice from proper consultant should be obtained prior to taking action on any issue discussed in this calendar.

All the information contained in this Tax Calendar is as of press released December 15, 2017.

2018 Holidays

New Year's Day	Monday, January 1
Three Kings' Day	Saturday, January 6
Martin Luther King, Jr.	Monday, January 15
Ash Wednesday	Wednesday, February 14
St. Valentine's Day	Wednesday, February 14
Presidents' Day	Monday, February 19
Emancipation Day (PR)	Thursday, March 22
Palm Sunday	Sunday, March 25
Good Friday	Friday, March 30
Easter Sunday	Sunday, April 1
Mother's Day	Sunday, May 13
Memorial Day	Monday, May 28
Father's Day	Sunday, June 17
Independence Day	Wednesday, July 4
Constitution of the Commonwealth of Puerto Rico	Wednesday, July 25
Labor Day	Monday, September 3
Columbus' Day (PR/Federal)	Monday, October 8
Veterans' Day	Sunday, November 11
Discovery of Puerto Rico	Monday, November 19
Thanksgiving Day	Thursday, November 22
Christmas Day	Tuesday, December 25

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