

# 2020 Tax Calendar

Kevane Grant Thornton LLP

Excellence,  
professionalism and  
quality



# 2020

## January

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# Excellence, professionalism and quality mark our celebration

As our history unfolds, we take pride in celebrating our 45th Anniversary providing continued services of **excellence, professionalism and quality**.

Thanks to the quality and hard work of our professionals we will continue with our commitment to respond to our clients' needs and to working with them to achieve their personal and business goals and aspirations.

We are highly appreciative of your continued patronage.

Celebrating 45 years of making a difference

45  
years

1975-2020



# 2020 Tax Calendar

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- head of household			

# 2020 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, 2020

### \*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

(Electronic filing through SURI)  
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 \$2,500, no deposit is required.

### \*FORM 480.9

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

### \*DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### \*FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of December in excess of \$200.

### \*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) 2019 P.R. Individual Estimated Tax Payment Voucher - Fourth Installment.

### FORM TSCH-1

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

## January 15 (cont'd)

### VOLUME OF BUSINESS TAX

Last day for payment of second semester for fiscal year 2019-2020.

### 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, Special 4% SUT, and 6% reduced rate SUT).

### FORM CFSE 693/02-140

Workmen's Compensation Insurance Premium. Payment of second installment for fiscal year 2019-2020.

## January 31

### FORM 499R-2/W-2PR

(Electronic filing through SURI)  
Employer's Withholding Statement for Calendar Year 2019 (a 30-day extension is available).

## January 31 (cont'd)

### FORM 499 R-3

(Electronic filing through SURI)  
2019 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 12/31/19.

### FORM SC 2788 B

**(Filed by the donor)**  
(Electronic filing through SURI)  
2019 P.R. Gift Informative 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 12/31/19. (Electronic filing through DTRH portal).

### 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 480.5

(Electronic filing through SURI)  
Summary of informative returns 480.7A and 480.7D.

### FORM 480.6SP-1

(Electronic filing through SURI)  
Quarterly Return of Tax Withheld on Payments- Services Rendered - Quarter ended 12/31/19.

\*Returns postponed to January 31, 2020, as per PRTD Internal Revenue Circular Letter No. 20-02.

\*\*Returns filed through the Municipal Financing Corporation (COFIM) system are postponed to January 31, 2020.

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## February 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

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

## February 18

### 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 \$2,500, no deposit is required.

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of January in excess of \$200.

## February 18 (cont'd)

### 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 <https://emueble.crimpr.net>) 2019 - 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, Special 4% SUT, and 6% reduced rate SUT).

## February 28

### FORM 480.5

(Electronic filing through SURI) Summary of informative returns 480.6A, 480.6B and 480.6D; and 480.7, 480.7B and 480.7C, when reporting distributions only.

### FORM 480.6A

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

## February 28 (cont'd)

### FORM 480.6B

(Electronic filing through SURI) Informative Return - Income Subject to Withholding.

### FORM 480.6B.1

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

### FORM 480.6D

(Electronic filing through SURI) Informative Return - Exempt Income and Exempt Income Subject to Alternate Basic Tax.

### FORM 499R-2/W-2PR

(Electronic filing through SURI) Employer's Withholding Statement for Calendar Year 2019, if the 30-day extension was obtained.

### FORM 499 R-3

(Electronic filing through SURI) 2019 Annual Reconciliation Statement of Income Tax Withheld, if the 30-day extension was obtained.

### FORM 480.6SP

(Electronic filing through SURI) Informative Return - Services Rendered.

### FORM 480.6SP.2

(Electronic filing through SURI) Annual Reconciliation Statement of Services Rendered.

### FORM 480.7E

(Electronic filing through SURI) Informative Return - advertising, insurance premiums, telecommunication, internet access and cable or satellite television services.



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# February 2020

## March 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.

## March 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

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

## March 16

### 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 \$2,500, no deposit is required.

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of February in excess of \$200.

## March 16 (cont'd)

### 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)

(Electronic filing through SURI) 2019 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals) (calendar year pass-through entities) (a 6-month automatic extension is available).

### FORM 480.80(F)

(Electronic filing through SURI) 2019 Revocable Trust or Grantor Trust Informative Income Tax Return (calendar year) (a 6-month automatic extension is available).

### 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, Special 4% SUT, and 6% reduced rate SUT).

## March 31

### 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.

At Kevane Grant Thornton we work with our clients to ensure they efficiently plan to manage their tax obligations - now and into the future.



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## March 2020

## April 13

### 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

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

## April 15

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

**Last day of payment of first installment of the Individual Income Tax Return for 2019 taxable year.**

### 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 \$2,500, no deposit is required.

### FORM 480.5

(Electronic filing through SURI) Summary of Informative Returns 480.6C.

### FORM 480.6C

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

### FORM 480.9

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

## April 15 (cont'd)

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.9EC

Payment Voucher of Tax Withheld on Distributable Share of Partners or Shareholders of Pass-Through Entities (calendar year entities). **First installment.**

### FORM 480.30

(Electronic filing through SURI) 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 in excess of \$200.

### 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)

(Electronic filing through SURI) 2019 P.R. Corporation Income Tax Return and 2019 Exempt Businesses Income Tax Return (calendar year corporations) (a 6-month automatic extension is available).

### FORM 482.0

(Electronic filing through SURI) 2019 P.R. Individual Income Tax Return (a 6-month automatic extension is available).

### FORM 480.E-1

(Electronic filing through SURI) 2020 P.R. Individual, Corporation and Partnership Estimated Tax Payment Voucher (calendar year corporations) - **First Installment.**

## April 15 (cont'd)

### FORM 480.7(OE)

(Electronic filing through SURI) 2019 P.R. Informative Return for Income Tax Exempt Organizations (calendar year corporations). (a 6-month automatic extension is available).

### FORM 480.80

(Electronic filing through SURI) 2019 P.R. Fiduciary Income Tax Return (Estate or Trust) (a 6-month automatic extension is available).

### FORM 482.0(C)

(Electronic filing through SURI) 2019 P.R. Composite Return Partners and Individual Members of Partnerships and Limited Liability Companies (a 6-month automatic extension is available).

### CORPORATE ANNUAL REPORT

(Electronic filing) 2019 Corporate Annual Report (a 60-day extension is available).

### LIMITED LIABILITY COMPANY'S ANNUAL FEE

(Electronic filing) 2019 LLCs Annual Fee (no extension is available).

### EXEMPT ANNUAL REPORT

(Electronic filing on <https://investpr.org/sbp/>) For calendar year Exempt Pass-Through Entities that filed the Income Tax Return, Form 480.20(EC) on March 16, 2020.

### 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 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, Special 4% SUT, and 6% reduced rate SUT).

## April 22

### VOLUME OF BUSINESS DECLARATION (MUNICIPAL LICENSE TAX)

Full payment required in order to obtain the 5% statutory discount (a 6-month extension is available) date varies, subject to municipalities interpretation.

## April 30

### FORM 499 R-1B

(Electronic filing) Employer's Quarterly Return of Income Tax Withheld - Quarter ended 3/31/20.

### 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 3/31/20. (Electronic filing through DTRH Portal).

### FORM SC 2788 B

**(Filed by the donor)**

2019 P.R. Gift Informative Return, if the 3-month automatic extension was obtained.

### FORM 480.6SP-1

(Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 3/31/20.

Sunday							Monday							Tuesday							Wednesday							Thursday							Friday							Saturday						
March 2020							May 2020														1							2							3							4						
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## May 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 SC 2225

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

## 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 \$2,500, no deposit is required.

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of April in excess of \$200.

### 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.

## May 15 (cont'd)

### FORM AS-29

(Electronic filing on <https://emueble.crimpr.net>) 2019 Personal Property Tax Return (5% discount granted if estimated tax installments were paid and total liability is satisfied by the due date). (A 3-month automatic extension is available)

### PERSONAL PROPERTY

#### ESTIMATED TAX PAYMENT

(Electronic filing on <https://emueble.crimpr.net>) 2019 - 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.

### EXEMPT CORPORATION ANNUAL REPORT

(Electronic filing on <https://investpr.org/sbp/>) For calendar year corporations that filed the Exempt Businesses Income Tax Return, Form 480.30(II) on April 15, 2020.

## May 15 (cont'd)

### EXEMPT INDIVIDUAL ANNUAL REPORT

(Electronic filing on <https://investpr.org/sbp/>) Exempt Individuals that filed the Income Tax Return, Form 482.0 on April 15, 2020.

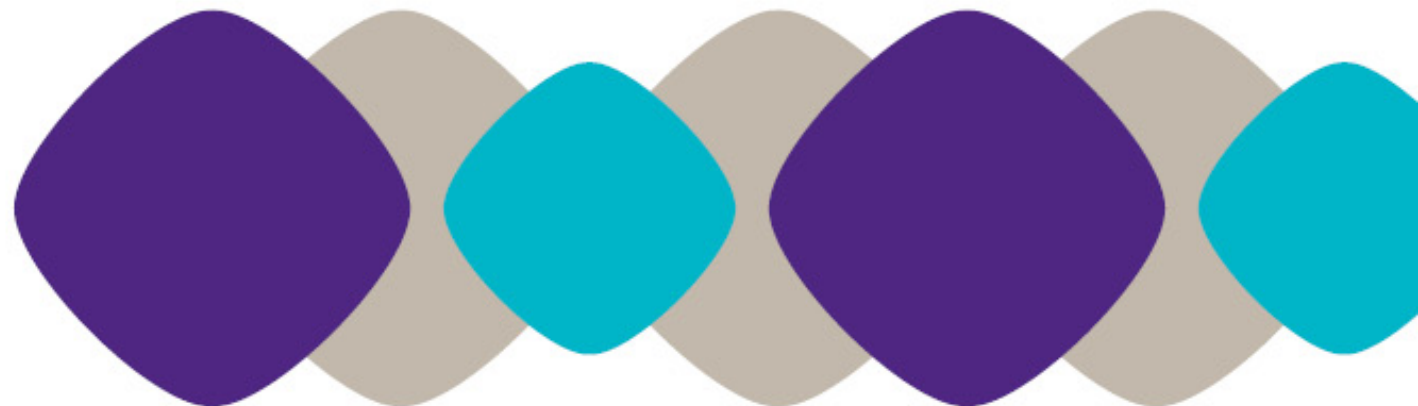
## May 20

### 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, Special 4% SUT, and 6% reduced rate SUT).



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May 2020

## Our distinctive client service sets us apart. Experience the difference!

### June 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.

### June 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

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

### June 15

#### CORPORATE ANNUAL REPORT

(Electronic filing) 2019 Corporate Annual Report, if the 60-day extension was obtained (a 30-day additional extension is available).

### June 15 (cont'd)

#### 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 \$2,500, no deposit is required.

#### FORM 480.9

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

#### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

#### FORM 480.9EC

(Electronic filing through SURI) Payment Voucher of Tax Withheld on Distributable Share of Partners or Shareholders of Pass-Through Entities (calendar year entities) - **Second installment.**

#### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of May in excess of \$200.

#### 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.

### June 15 (cont'd)

#### FORM 480.E-1

(Electronic filing through SURI) 2020 P.R. Individual, Corporation and Partnership Estimated Tax Payment Voucher (calendar year corporations) - **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.

### June 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, Special 4% SUT, and 6% reduced rate SUT).

### June 30

#### 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 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 2225

(Electronic filing through SURI) 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 \$2,500, no deposit is required.

### CORPORATE ANNUAL REPORT

(Electronic filing) 2019 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.

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of June in excess of \$200.

## July 15 (cont'd)

### 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 TSCH-1

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

### VOLUME OF BUSINESS TAX

Last day for payment of first semester for fiscal year 2020-2021 without the 5% statutory discount, if full payment was not made with extension request or return.

### 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.

### FORM AS 2915.1

(Electronic filing through SURI) Sales and Use Tax Monthly Return and payment. (Includes Basic - SUT, preexisting contracts and auctions, Special 4% SUT, and 6% reduced rate SUT).

### FORM CFSE 693 / 02-140

Annual Payroll Statement to the State Insurance Fund of Puerto Rico 2019-2020. Workmen's Compensation Insurance Premium. Payment of first installment for fiscal year 2020-2021.

## July 31

### FORM 499 R-1B

(Electronic filing) Employer's Quarterly Return of Income Tax Withheld - Quarter ended 6/30/20.

### FORM SC 2788 B

#### (Filed by the donor)

(Electronic filing through SURI) 2019 P.R. Gift Informative 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 6/30/20. (Electronic filing through DTRH portal).

### 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 480.6SP-1

(Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 6/30/20.

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We can help you reduce risks and improve integration of your tax compliance and accounting functions.

## 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 SC 2225

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

## August 17

### 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 \$2,500, no deposit is required.

### FORM 480.9

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

## August 17 (cont'd)

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of July in excess of \$200.

### 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

(Electronic filing on <https://emueble.crimpr.net>) 2019 Personal Property Tax Return, if the 3-month automatic extension was obtained.

### PERSONAL PROPERTY

### ESTIMATED TAX PAYMENT

(Electronic filing on <https://emueble.crimpr.net>) 2020 - 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, Special 4% SUT, and 6% reduced rate SUT).

## August 31

### FORM 480.5

(Electronic filing through SURI) Summary of informative returns 480.7, 480.7B and 480.7C, when reporting contributions or other transactions, but **not distributions**.

### 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 2020

## 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 SC 2225

(Electronic filing through SURI) 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 \$2,500, no deposit is required.

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.9EC

(Electronic filing through SURI) Payment Voucher of Tax Withheld on Distributable Share of Partners or Shareholders of Pass-Through Entities (calendar year entities) - Third installment.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of August in excess of \$200.

## September 15 (cont'd)

### 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 480.6 (EC)

(Electronic filing through SURI) Last day to deliver Informative Return(s) to Partners of Partnerships, Special Partnerships and Shareholders of Corporations of Individuals (calendar year entities) if the 6-month automatic extension was obtained.

### FORM 480.20(EC)

(Electronic filing through SURI) 2019 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)

(Electronic filing through SURI) 2019 Revocable Trust or Grantor Trust Income Tax Return, if the 6-month automatic extension was obtained.

### FORM 480.60 (F)

(Electronic filing through SURI) Last day to deliver the Revocable Trust or Grantor Trust Informative Return(s), if the 6-month automatic extension was obtained.

### FORM 480.E-1

(Electronic filing through SURI) 2020 P.R. Individual, Corporation and Partnership Estimated Tax Payment Voucher (calendar year corporations) - 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 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, Special 4% SUT, and 6% reduced rate SUT).

## September 30

### 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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## October 13

### 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

(Electronic filing through SURI)  
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 \$2,500, no deposit is required.

### 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.

## October 15 (cont'd)

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of September in excess of \$200.

### 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)

(Electronic filing through SURI) 2019 P.R. Corporation Income Tax Return and 2019 Exempt Businesses Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations).

### FORM 482.0

(Electronic filing through SURI) 2019 P.R. Individual Income Tax Return, if the 6-month automatic extension was obtained.

## October 15 (cont'd)

**Last day of payment of second installment of the Individual Income Tax Return for 2019 taxable year.**

### FORM 482.0 (C)

(Electronic filing through SURI) 2019 P.R. Composite Return Partners and Individual Members of Partnerships and Limited Liability Companies, if the 6-month automatic extension was obtained.

### FORM 480.7 (OE)

(Electronic filing through SURI) 2019 P.R. Informative Return for Income Tax Exempt Organizations, if the 6-month automatic extension was obtained (calendar year entities).

### FORM 480.80

(Electronic filing through SURI) 2019 P.R. Fiduciary Income Tax Return (Estate or Trust), if the 6-month automatic extension was obtained.

### EXEMPT ANNUAL REPORT

(Electronic filing on <https://investpr.org/sbp/>) For calendar year Exempt Pass Through Entities that filed the Income Tax Return, Form 480.20 (EC) on September 15, 2020.

### FORM TSCH-1

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

## October 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, Special 4% SUT, and 6% reduced rate SUT).

## October 22

### VOLUME OF BUSINESS

### DECLARATION

### (MUNICIPAL LICENSE TAX)

Due date if the 6-month extension was obtained. Due to "Autonomous Municipalities Act" date varies, subject to municipalities' interpretation.



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																																																	Halloween						

## November 2

### FORM 499 R-1B

(Electronic filing) – Employer’s Quarterly Return of Income Tax Withheld – Quarter ended 9/30/20.

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

P.R. Unemployment Insurance and Disability Benefits Quarter ended 9/30/20. (Electronic filing through DTRH portal).

### 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 480.6SP-1

(Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 9/30/20.

## November 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

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

## November 16

### 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 \$2,500, no deposit is required.

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of October in excess of \$200.

### 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 <https://emueble.crimpr.net>) 2020 - Second Installment.

#### EXEMPT CORPORATION ANNUAL REPORT

(Electronic filing on <https://investpr.org/sbp/>) For calendar year Corporations that filed the Exempt Business Income Tax Return, Form 480.30(II) on October 15, 2020.

#### EXEMPT INDIVIDUAL ANNUAL REPORT

(Electronic filing on <https://investpr.org/sbp/>) Exempt Individuals that filed the Income Tax Return, Form 482.0 on October 15, 2020.

## November 16 (cont’d)

### 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, Special 4% SUT, and 6% reduced rate 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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## 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 SC 2225

(Electronic filing through SURI) 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 \$2,500, no deposit is required.

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.9EC

(Electronic filing through SURI) Payment Voucher of Tax Withheld on Distributable Share of Partners or Shareholders of Pass-Through Entities (calendar year entities) - **Fourth installment.**

## December 15 (cont'd)

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of November in excess of \$200.

### 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 through SURI) 2020 P.R. Corporation and Partnership Estimated Tax Payment Voucher (calendar year corporations) - **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 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, Special 4% SUT, and 6% reduced rate SUT).

## December 31

### 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.



Sunday							Monday					Tuesday					Wednesday					Thursday					Friday					Saturday						
November 2020							January 2021					1					2					3					4					5						
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## January 11, 2021

### 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

(Electronic filing through SURI) 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 \$2,500, no deposit is required.

### FORM 480.9

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

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of December in excess of \$200.

## January 15 (cont'd)

### 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 through SURI) 2020 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

Last day for the payment of second semester for fiscal year 2020-2021.

### 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 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, Special 4% SUT, and 6% reduced rate SUT).

### FORM CFSE 693 / 02-140

Workmen's Compensation Insurance Premium. Payment of second installment for fiscal year 2020-2021.

## February 1, 2021

### FORM 499R-2/W-2PR

(Electronic filing through SURI) Employer's Withholding Statement for Calendar Year 2020 (a 30-day extension is available).

### FORM 499 R-3

(Electronic filing through SURI) 2020 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 12/31/20.

### FORM SC 2788 B

**(Filed by the donor)**

(Electronic filing through SURI) 2020 P.R. Gift Informative 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 12/31/20. (Electronic filing through DTRH portal).

### 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 480.5

(Electronic filing through SURI) Summary of informative returns 480.7A and 480.7B.

### FORM 480.6SP-1

(Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 12/31/20.

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December 2020							February 2021																												1							2													
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# 2020 Federal tax returns due dates

## January 15, 2020

### 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

2019 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 12/31/19. 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 2/10/20.

### FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment - Quarter ended 12/31/19. However, if all tax due is deposited on time, you have until 2/10/20 to file.

### FORM W-3PR

Transmittal of Withholding Statements Annual Reconciliation of FICA Tax Withheld.

## February 10

### 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 16

### 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

2019 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) 2019 Foreign Bank Account Report (a 6-month automatic extension is available).

## April 15 (cont'd)

### \*FORM 1040

2019 U.S. Individual Income Tax Return (a 6-month automatic extension is available).

### \*FORM 1040-SS

2019 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

2020 U.S. Individual Estimated Tax Payment Voucher - First Installment.

### \*FORM 1041

2019 U.S. Income Tax Return for Estates and Trusts (a 5 ½ -month automatic extension is available).

### \*FORM 1120

2019 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 3/31/20. If liability for the quarter is less than \$500, no deposit is required.

## April 30 (cont'd)

### \*FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment - Quarter ended 3/31/20. However, if all tax due is deposited on time, you have until 5/11/20 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

2020 U.S. Individual Estimated Tax Payment Voucher - Second Installment.

### FORM 1040

2019 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).

\*Due date extended to April 30, 2020 for taxpayers who reside or have business on the municipalities of Guánica, Guayanilla, Peñuelas, Ponce, Utuado and Yauco, as per the Internal Revenue Service (IRS) Press Release PR-2020-01.



# 2020 Federal tax return due dates (cont'd)

## 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 6/30/20. 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 6/30/20. However, if all tax due is deposited on time, you have until 8/10/20 to file.

## August 17

### 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 15 (cont'd)

### FORM 1040-ES

2020 U.S. Individual Estimated Tax Payment Voucher -Third Installment.

### FORM 1065

2019 U.S. Partnership Income Tax Return, if the 6-month automatic extension was obtained (calendar year partnerships).

## October 1

### FORM 1041

2019 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) 2019 Foreign Bank Account Report, if the 6-month automatic extension was obtained.

### FORM 1040

2019 U.S. Individual Income Tax Return, if the 6-month automatic extension was obtained.

### FORM 1040-SS

2019 U.S. Self-employment Tax Return, if the 6-month automatic extension was obtained.

## October 15 (cont'd)

### FORM 1120

2019 U.S. Corporation Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations).

## November 2

### FORM 940

**File through Electronic Federal Tax Payment System (EFTPS)**  
Federal Unemployment Quarterly Deposit - Quarter ended 9/30/20. 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 9/30/20. However, if all tax due is deposited on time, you have until 11/10/20 to file.

## November 16

### 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, 2021

### 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

2020 U.S. Individual Estimated Tax Payment Voucher - Fourth Installment.

## February 1

### FORM 940-PR

Employer's Annual Federal Unemployment (FUTA) Tax Return. However, if all tax due is deposited on time, you can file on 2/10/21.

### FORM 940

**File through Electronic Federal Tax Payment System (EFTPS)**  
Federal Unemployment Quarterly Deposit - Quarter ended 12/31/20. 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 12/31/20. However, if all tax due is deposited on time, you have until 2/10/21 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. The deposit category of an employer 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 2020, the lookback period is the period from July 1, 2018 to June 30, 2019. 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 is due 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 period, all taxes accumulated in that quarter are subject 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 (Federal deposits only)

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 immediately becomes a semiweekly depositor for the rest of the calendar year and the following calendar year. Employers 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.

### Remember that if you do not meet the deposit de minimis 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.

### 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'd)

To participate in the EFTPS program, the taxpayer must enroll online through [www.eftps.gov](http://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 [www.eftps.gov](http://www.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](http://www.eftps.gov).

### **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 income tax rates on individuals, estates and trusts

## Filing requirements

Individual taxpayers (residents and non-residents) are required to file a return when they have gross income unless the tax was fully paid by withholding at source. In addition, individuals whose net taxable income subject to alternate basic tax is \$25,000 or more are also required to file a return.

Personal exemptions	2019 and 2020
Married	\$7,000
Individual taxpayer	
- married with complete separation of property prenuptial agreement	\$3,500
- married not living with spouse	
Married filing separately	\$3,500
Exemption for each dependent*	\$2,500
Additional personal exemption for veterans	\$1,500

\*Joint custody or married separately \$1,250

## Regular tax

For taxable years beginning after December 31, 2018, the tax determined will be 95% of the total regular tax and gradual adjustment. Married taxpayers living with spouse and filing a joint return, married taxpayers filing separate, individual taxpayers, estates or trusts.

	2019 and 2020	
	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%

## 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'd)

## 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:

Gross income	2019 and 2020 Tax Rate
in excess of \$25,000 but not over \$50,000	1%
in excess of \$50,000 but not over \$75,000	3%
in excess of \$75,000 but not over \$150,000	5%
in excess of \$150,000 but not over \$250,000	10%
in excess of \$250,000	24%

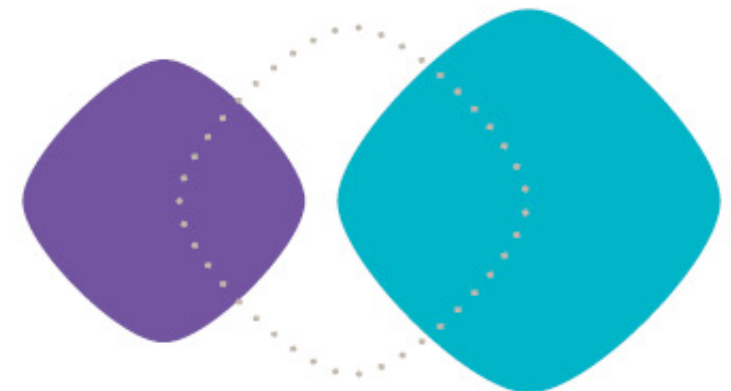
New limitations are imposed on deductions for ABT on Individuals Net Income, unless the individual submits Agreed Upon Procedures Report with the return.

For taxable year 2019 and forward, new reporting requirements for expenses reported on informative returns affect their deductibility for ABT purposes. Expenses required to be reported on informative returns include: advertising, utilities, professional associations fee, homeowner's associations, continuing education, insurance premium, telecommunication services, and professional services even if less than \$500.

## Optional tax available for self-employed individuals

With income substantially received from services subject to withholding at source.

Gross income	2019 and 2020 Tax Rate
\$100,000 or less	6%
in excess of \$100,000 but not over \$200,000	10%
in excess of \$200,000 but not over \$300,000	13%
in excess of \$300,000 but not over \$400,000	15%
in excess of \$400,000 but not over \$500,000	17%
in excess of \$500,000	20%



# Puerto Rico income tax on individuals, estates and trusts (cont'd)

## 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 adjusted gross income (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, or that provide service to Puerto Rico residents and are authorized by the Secretary, up to 50% of AGI)
- casualty losses of personal property
- contributions to IRA (including taxpayer and spouse)
- educational IRA
- interest paid on student loans of the taxpayer, spouse or dependents at university level

## Are Social Security benefits taxable income?

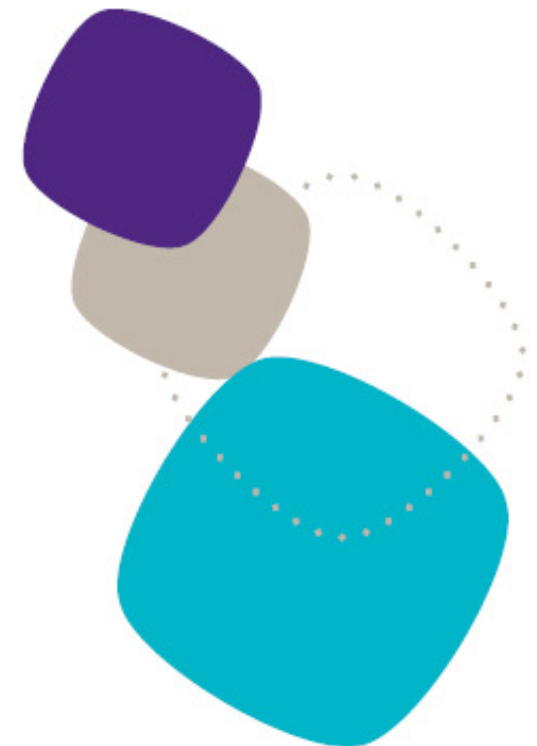
Social Security benefits received by a bonafide resident of Puerto Rico are not considered taxable income in Puerto Rico. Nevertheless, depending on each case's facts and circumstances, a portion of those benefits may be subject to US federal income taxation.

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

## Normal tax of 18.5%, 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

## Alternative minimum tax (AMT)

The AMT is the greater of \$500 or 18.5% of alternative minimum net income.

For taxpayers with volume of business of \$3M or more, the rate is 23%.

New limitations are imposed on deductions for AMT net income unless entities submit audited financial statements or Agreed Upon Procedures Report.

For taxable year 2019 and forward, new reporting requirements for expenses to be reported on informative returns affect their deductibility for AMT purposes. Expenses required to be reported on informative returns include: advertising, utilities, professional associations fee, homeowner's associations, continuing education, insurance premium, telecommunication services, and professional services even if less than \$500.

## 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.

## Optional tax available for corporations rendering services

Corporations with income substantially received from services and subject to withholding at source or estimated tax.

Gross income	2019 and 2020 Tax Rate
\$100,000 or less	6%
in excess of \$100,000 but not over \$200,000	10%
in excess of \$200,000 but not over \$300,000	13%
in excess of \$300,000 but not over \$400,000	15%
in excess of \$400,000 but not over \$500,000	17%
in excess of \$500,000	20%

# Puerto Rico income tax for corporations and partnerships

## Audited financial statements and supplementary information requirements in Puerto Rico

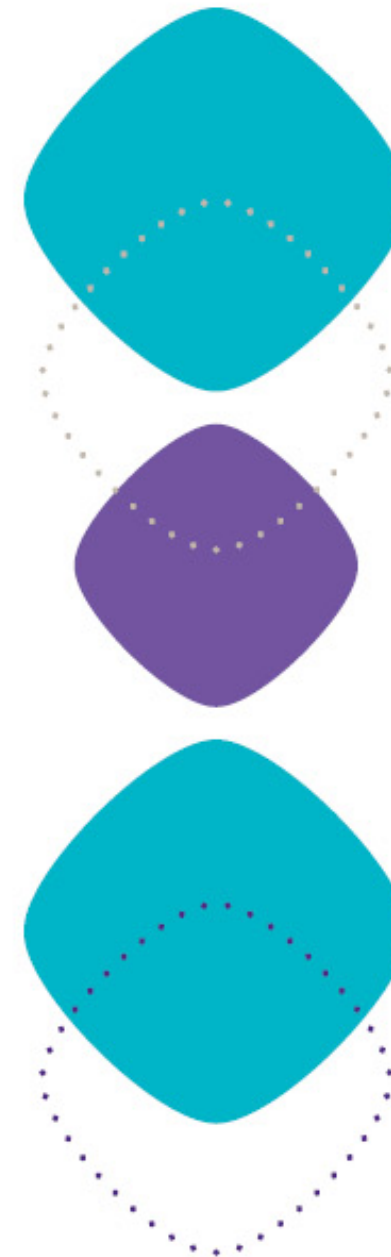
Domestic and foreign partnerships or corporations, including those with elections to be treated as special partnership and N Corporations, are required to attach audited financial statements to statutory returns (income, property, annual report and volume of business or "patente") if the volume of business is \$3,000,000 or more. In the case of LLCs, the annual fee filed with the State Department does not require an audited balance sheet as required from regular corporations.

If an entity has a volume over \$1M, it may opt to submit audited financial statements to request a Withholding Waiver Certificate. These entities have the option to submit an Agreed Upon Procedures (AUP) Report, not only for the waiver, but also to be able to claim all deductions for AMT and for ABT.

If its volume of business did not exceed \$3,000,000 (or \$1,000,000, if member of a controlled group or group of related entities) then the entity is not required to file audited financial statements with the year's income tax return. These entities may opt to submit an AUP Report in order to be able to claim all deductions for purposes of AMT or ABT.

If an entity meets the requirement to file consolidated financial statements (members of a group or group of related entities), and its volume of business exceeds \$1,000,000, it may file audited financial statements for this entity alone, provided that the notes to said financial statements include a list of all related entities engaged in trade or business in Puerto Rico.

For years beginning after December 31, 2018, the Puerto Rico Internal Revenue Code, as amended, introduced a new definition of the term "Entity" to include corporations, partnerships or LLCs domestic or foreign, regardless of the tax treatment used when preparing the tax return. Pass-through entities must be included in the analysis of aggregated volume of business to determine the need for audited financial statements.





## Puerto Rico withholding taxes on payments to non-residents

### Non-resident corporations

Dividends from corporations	10%
Royalties	29% <sup>(1)</sup>
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% <sup>(2)</sup>

### 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% <sup>(2)</sup>
- partnerships and LLCs with partnership election	30% <sup>(2)</sup>
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%
Dividends from corporations	15%
Share of income from:	
- special partnerships	29%
- subchapter N corporations	33%
- partnerships and LLCs with partnership election	30% <sup>(2)</sup>
Interest:	
- non-related persons	0%
- related persons	29%
On payments for sale of real property located in Puerto Rico	25%

## Puerto Rico special lower tax rates (for individuals)

### Tax rates for individuals

Interest from deposits in banking institutions in Puerto Rico	10% <sup>(3)</sup>
Interest on IRA accounts	17%
Dividends:	
- derived from rental of buildings in historic zones	15% <sup>(4)</sup>
- derived from bona fide farming	15% <sup>(4)</sup>
- all other dividends from domestic corporations	15% <sup>(4)</sup>
Capital assets income transactions	15% <sup>(5)</sup>

### Notes:

- (1) Lower rates may apply depending on tax status of person making the payment.
- (2) The entity shall be exempt from determining and remitting the required withholding if the partner or stockholder has losses or tax credits that satisfy any income tax on his/her distributable share. In this case, the partner or stockholder shall submit a sworn statement to the entity.
- (3) 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, on the amount paid or credited in excess of \$25 per quarter.
- (4) 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 by electronic means.
- (5) 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.

# U.S. individuals income tax rates for taxable year 2019

Single	If taxable income is:	The tax is:
	0 - \$9,700	10% of the taxable income
	\$9,701 - \$39,475	\$970 plus 12% of the excess over \$9,700
	\$39,476 - \$84,200	\$4,543 plus 22% of the excess over \$39,475
	\$84,201 - \$160,725	\$14,382.50 plus 24% of the excess over \$84,200
	\$160,726 - \$204,100	\$32,748.50 plus 32% of the excess over \$160,725
	\$204,101 - \$510,300	\$46,628.50 plus 35% of the excess over \$204,100
	more than \$510,300	\$153,798.50 plus 37% of the excess over \$510,300

Married filing separately	If taxable income is:	The tax is:
	0 - \$9,700	10% of the taxable income
	\$9,701 - \$39,475	\$970 plus 12% of the excess over \$9,700
	\$39,476 - \$84,200	\$4,543 plus 22% of the excess over \$39,475
	\$84,201 - \$160,725	\$14,382.50 plus 24% of the excess over \$84,200
	\$160,726 - \$204,100	\$32,748.50 plus 32% of the excess over \$160,725
	\$204,101 - \$306,175	\$46,628.50 plus 35% of the excess over \$204,100
	more than \$306,175	\$82,354.75 plus 37% of the excess over \$306,175

Married filing jointly and qualifying widow(er)	If taxable income is:	The tax is:
	0 - \$19,400	10% of the taxable income
	\$19,401 - \$78,950	\$1,940 plus 12% of the excess over \$19,400
	\$78,951 - \$168,400	\$9,086 plus 22% of the excess over \$78,950
	\$168,401 - \$321,450	\$28,765 plus 24% of the excess over \$168,400
	\$321,451 - \$408,200	\$65,497 plus 32% of the excess over \$321,450
	\$408,201 - \$612,350	\$93,257 plus 35% of the excess over \$408,200
	more than \$612,350	\$164,709.50 plus 37% of the excess over \$612,350

Head of household	If taxable income is:	The tax is:
	0 - \$13,850	10% of the taxable income
	\$13,851 - \$52,850	\$1,385 plus 12% of the excess over \$13,850
	\$52,851 - \$84,200	\$6,065 plus 22% of the excess over \$52,850
	\$84,201 - \$160,700	\$12,962 plus 24% of the excess over \$84,200
	\$160,701 - \$204,100	\$31,322 plus 32% of the excess over \$160,700
	\$204,101 - \$510,300	\$45,210 plus 35% of the excess over \$204,100
	more than \$510,300	\$152,380 plus 37% of the excess over \$510,300

# Taxable year 2019

## U.S. individuals standard deduction

Filing status:	Standard deduction amount <sup>(1)</sup>
Single (unmarried taxpayers)	\$12,200
Married filing joint and surviving spouses	\$24,400
Married filing separate	\$12,200
Head of household	\$18,350

## U.S. estates and trusts income tax rates

If taxable income is:	The tax is:
Not over \$2,600	10% of the taxable income
\$2,601 - \$9,300	\$260 plus 24% of the excess over \$2,600
\$9,301 - \$12,750	\$1,868 plus 35% of the excess over \$9,300
\$12,751 - over	3,075.50 plus 37% of the excess over \$12,750

## U.S. corporations income tax rate

Applicable to U.S. corporations and income effectively connected with a US trade or business of a foreign corporation. Flat rate is 21%.

### Note:

Please be advised that on December 22, 2017, President Trump signed into law the Tax Cuts and Jobs Act. The legislation overhauled individual, business and international taxes, effective for the taxable years beginning after December 31, 2017.

Contact our tax department should additional information is required regarding this or any other tax issue.

<sup>(1)</sup> The additional standard deduction amount for the aged or the blind is \$1,300. The additional standard deduction amount increases to \$1,650 for unmarried taxpayers.



# 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 to 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 payable bonus 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. Accordingly, the maximum payable bonus will be \$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.

If the Christmas bonus does not exceed \$600, the employer will not withhold taxes from the bonus paid. When the Christmas bonus exceeds \$600, but does not exceed \$1,500, the employer must

withhold a 7% tax from the total bonus. If the bonus exceeds \$1,500, the employer may use the applicable withholding rules established on the "Employer's Guide."

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 or compensation in the calendar year are \$2,100 or more.

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 (2020)	\$137,700	6.20%	6.20%	941-PR	Quarterly	Last day of the following month after the quarter ends.	See page 29
(2019)	\$132,900	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	1.0% to 4.4% 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/ CFSE 02-140	Annually	July 20	Make payments on the dates notified by administrator. <a href="http://www.cfse.gov.pr">www.cfse.gov.pr</a>

## 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 by the Puerto Rico Treasury Department under "SURI" 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 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/small-businesses-self-employed/employer-id-numbers](http://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers)

# Tax returns and forms for the Sales and Use Tax<sup>(1)</sup>

Type of return	Form	File by	Due date	File through	Signature	Notarized	Expires
Sales and Use Tax Monthly Return <sup>(2)</sup> : - Basic SUT  - 4% special SUT - Preexisting contracts and auctions - Reduced on prepared foods	AS 2915.1	Merchant - Seller or  Rendering services to other merchants and designated professional services <sup>(4)</sup>	20th day of the month following the month in which the transaction occurred <sup>(2)</sup> .	SURI	Corporate Officer or Authorized Agent	N/A	N/A
Tax on Imports Monthly Return	AS 2915.1 D	Merchant-Importer	10th day of the month following the month in which the property was imported.	SURI	Corporate Officer or Authorized Agent	N/A	N/A
Declaration of Imports - non-bonded importer	AS 2970.1	Merchant - Non-bonded importer	<b>Maritime</b> - Declaration must be filed and paid in order to take possession of the imported property. <b>Air Carrier</b> - 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 - bonded importer	AS 2970.1	Merchant-Bonded Importer	<b>Maritime</b> - Declaration must be filed. However, the payment of the tax is deferred to the 10th day of the month following the month of introduction. <b>Air Carrier</b> - 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
Application for Merchant's Registration Certificate	N/A	All Merchants - Sellers with nexus and source of income.	30 days before commencement of operations.	SURI <sup>(3)</sup>	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 <sup>(3)</sup>	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	N/A - seller or service provider should keep records for six years	N/A	To be provided by purchaser to seller at the moment of each purchase.	Purchaser	N/A	N/A

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

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

<sup>(3)</sup> Merchants are still required to register in the Sales and Use tax Monetary Program (previously known as IVU Loto)

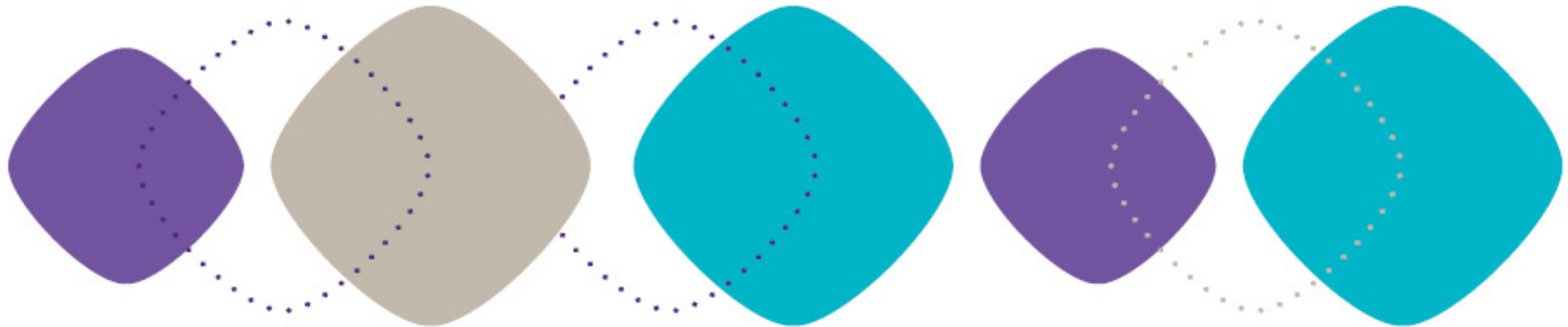
<sup>(4)</sup> Also, merchants that receive services from a merchant that is non-resident of Puerto Rico.

# Tax returns and forms for the Sales and Use Tax<sup>(1)</sup> (cont'd)

Type of return	Form	File by	Due date	File through	Signature	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 <sup>(6)</sup>	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
Certificate of Authorized Business - Prepared Foods Reduced Rate <sup>(6)</sup>	SC 2995	Automatic if in compliance by due date or Merchant	September 30.	SURI	Merchant or Authorized Agent	N/A	1 year

(5) This certificate is required for resellers to claim a credit for the SUT paid on the purchase of taxable items for resale. Also, provides an exemption from the 1% municipal SUT on items acquired for resale.

(6) This certificate must be placed on a visible area, on the business front door. This certificate does not replace the Merchant's Registration Certificate.



# Tax returns and forms for the Sales and Use Tax<sup>(1)</sup> (cont'd)

## Electronic

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 semi-monthly 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.

## Reduced rate on prepared foods

Act 257-2018 established a reduced SUT rate of 7% commencing on October 1, 2019, applicable to restaurants selling taxable items that are considered "prepared foods", "carbonated beverages", "confectionary products" and "candies". This reduced SUT rate does not apply to alcoholic beverages.

According to AD 19-03, merchants who meet all the following requirements will be eligible to obtain authorization to collect and remit the reduced SUT rate of 7%:

1. the Merchant Registration Certificate must show at least one of the following NAICS Code: 72231, 72232, 72233, 72241 or 72251;
2. must be in compliance with the filing of all SUT returns;
3. must not have any tax debts; and
4. must maintain a fiscal terminal in each point of sales even if the annual volume of business does not exceed \$125,000.





# Individuals tax returns instructions for filing<sup>(1)</sup>

Type of return	Due date	File with	Signature	Payment method	Special instructions
Puerto Rico Individual Income Tax Return <b>Form 482.0</b>	April 15	Electronically using any program or application certified by the Department or through SURI.	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) or electronically through SURI.	A 6-month extension may be requested electronically through SURI, if no exception applies. <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>
Puerto Rico Individual Estimated Tax Payment Voucher <b>Form 480.E-1</b>	April 15 June 15 Sept 15 Jan 15	Electronically through SURI <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>	N/A	Check to Secretary of the Treasury (write SSN, form and year on the face of the check). Electronically using electronic check/ACH, credit card or electronically through SURI.	Handwritten form may be used.
U.S. Individual Income Tax Return <b>Form 1040</b> and Self-employment Tax Return <b>Form 1040-PR/Form 1040-SS</b>	April 15 <sup>(2)</sup>	<b>No payment/overpayment:</b> Department of the Treasury Internal Revenue Service Austin, TX 73301-0215  <b>Payment:</b> 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) or electronically through EFTPS.	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 <b>Form 1040-ES</b>	April 15 June 15 Sept. 15 Jan. 15	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 22 5% disc.	Municipality where business is conducted	Taxpayer and request notarization	Check to Director of Finance or Municipality of (municipality) (write SSN, form and fiscal year on the face of the check).	Payments are due on July 15, current year and January 15, of next year; 5% discount, if paid in full by April 22. A 6-month extension may be requested by taxpayer and requires notarization.
Puerto Rico Personal Property Tax Return <b>Form AS-29</b>	May 15 5% disc.	Electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>	Taxpayer	Electronically through "E-mueble portal", using electronic check, credit/debit card (Banco Popular) or by wire transfer/ACH credit.	A 3-month automatic extension may be requested by filing Form AS-30, electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>
Personal Property Estimated Tax	Aug 17 Nov 16 Feb 15 May 17	Electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>	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	30th day after Income Tax Return Due Date, including extensions.	Electronically through <a href="http://www.investpr.org/sbp/">www.investpr.org/sbp/</a>	Taxpayer	\$300 payable by electronic means using an electronic check, credit or debit card.	N/A

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

(2) If you are a US citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, the due date will be June 15.

# Corporations tax returns instructions for filing<sup>(1)</sup>

Type of return	Due date	File with	Signature	Payment method (1)	Special instructions
Puerto Rico Corporation Income Tax Return <b>Form 480.20</b>	15th day of the 4th month following closing of tax year	Electronically using any program or application certified by the Department or through SURI.	President, Vice President, Treasurer, Assistant Treasurer, Principal Officer or Finance Officer	Check to Secretary of Treasury (write EIN, form and year on the face of the check) or electronically through SURI <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>	A 6-month automatic extension may be requested electronically through SURI <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>
Puerto Rico Corporate and Partnership Estimated Tax Payment Voucher <b>Form 480.E-1</b> (For calendar year)	April 15 June 15 Sept. 15 Dec. 15	Electronically through SURI <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>	N/A	Check to Secretary of Treasury (write EIN, form and year on the face of the check) or electronically through SURI.	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 <b>Form 1120</b>	15th day of the 4th month following closing of tax year <sup>(2)</sup>	Internal Revenue Service Center PO Box 409101 Ogden, UT 84409	President, Vice President, Treasurer, Assistant Treasurer, Chief Acctg. Officer or an Authorized Agent	Electronically through EFTPS.	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 automatic extension.
Puerto Rico Corporate Annual Report /LLC Annual Fee	April 15	Electronically through <a href="http://www.estado.pr.gov">www.estado.pr.gov</a>	President or Vice President and Treasurer or Assistant Treasurer or an Authorized Agent	Credit or debit card	For annual report only: if volume exceeds \$3 millions, audited balance sheet is required. 60-day and 30-day additional extensions are available on the Department of State website.
Volume of Business Declaration (Patente Municipal) - OCAM PA01	April 22 5% disc.	Municipality where business is conducted	An Authorized Agent	Check to Director of Finance or Municipality of (municipality)(write EIN, form and fiscal year on the face of the check).	Payments are due on July 15 current year and January 15 of next year; 5% discount if paid in full by April 22. A 6-month extension may be requested by taxpayer and requires notarization.
Puerto Rico Personal Property Tax Return <b>Form AS-29</b>	May 15 5% discount	Electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>	An Authorized Agent	Electronically through "E-mueble portal", using electronic check, credit/debit card (Banco Popular) or by wire transfer/ACH credit.	A 3-month automatic extension may be requested by filing Form AS-30, electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>
Personal Property Estimated Tax	Aug. 15 Nov. 15 Feb. 15 May 17	Electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>	N/A	Electronic payment through CRIM website using an electronic check, credit/debit card (Banco Popular).	N/A
Exempt Annual Report	30th day after Income Tax Return Due Date, including extensions	Electronically through <a href="http://www.investpr.org/sbp/">www.investpr.org/sbp/</a>	An Authorized Agent	\$300 payable by electronic means using electronic check, credit or debit card.	N/A

(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<sup>(1)</sup>

Type of return	Due date	File with	Signature	Payment method <sup>(1)</sup>	Special instructions
Puerto Rico Informative Income Tax Return - Pass Through Entity <b>Form 480.20 (EC)</b>	15th day of the 3rd month following closing of tax year	Electronically through SURI.	Managing Partner, Managing Member or Principal Officer	N/A	A 6-month automatic extension may be requested electronically through SURI <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>
Puerto Rico Informative Return Pass-Through Entity <b>Form 480.60 EC</b>	Last day of the 3rd month following closing of tax year	Electronically through SURI <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>	N/A	N/A	A 6-month automatic extension will apply upon filing the Form 480.20 (EC) extension request.
Payment Vouchers of Tax Withheld on Distributable Share of Partners or Shareholders of Pass Through Entities <b>Form 480.9EC</b> (For calendar year)	April 15 June 15 Sept. 15 Dec. 15	Collector's Office or through SURI <a href="https://suri.hacienda.pr.gov">https://suri.hacienda.pr.gov</a>	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 <b>Form 1065</b>	15th day of the 3rd month following closing of tax year	Internal Revenue Service Center PO Box 409101 Ogden, UT 84409	Partner or LLC Member	N/A	An 6-month automatic extension may be requested by filing Form 7004.
Puerto Rico Corporate Annual Report/LLC Annual Fee	April 15	Electronically through <a href="http://www.estado.gobierno.pr">www.estado.gobierno.pr</a>	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 22 5% disc.	Municipality where business is conducted.	An Authorized Agent	Check to Director of Finance or Municipality of (municipality) (write EIN, form and fiscal year on the face of the check).	Payments are due on July 15 current year and January 15 of next year; 5% discount if paid in full by April 22. A 6-month extension may be requested by taxpayer and requires notarization.
Puerto Rico Personal Property Tax Return <b>Form AS-29</b>	May 15 5% discount	Electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>	An Authorized Agent	Electronically through "E-mueble portal", using electronic check, credit/ debit card (Banco Popular) or by wire transfer/ACH credit.	A 3-month automatic extension may be requested by filing Form AS-30, electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>
Personal Property Estimated Tax	Aug. 17 Nov. 16 Feb 15 May 17	Electronically through <a href="https://emueble.crimpr.net">https://emueble.crimpr.net</a>	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	30th day after Income Tax Return Due Date, including extensions	Electronically through <a href="http://www.investpr.org/sbp/">www.investpr.org/sbp/</a>	An Authorized Agent	\$300 payable by electronic means using electronic check, credit card or debit card.	N/A

(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 10%. The service provider may elect the Optional Tax and require a withholding of 6% to 20% instead.

## Exclusions:

- the first \$500 paid during a calendar year to the person who rendered the service.
- payments made to hospitals, clinics, clinical laboratories, homes for terminally ill patients, homes for elderly, and institutions for disabled persons.
- payments made to organizations exempt under Section 1101.01.
- payments made to direct salespersons for the sale of consumer products.
- payments made to contractors or subcontractors for the construction work (excluding services for architecture, engineering, design, consulting and other professional services of similar nature. Also, does not include plumbers, electricians, maintenance, labor and security).
- 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.
- payments of salaries subject to withholding, under Section 1062.01.
- payments to individuals, corporations and partnerships during the first year of the commencement of a service activity.
- payments made to the government of Puerto Rico, its agencies, instrumentalities, public corporations and political subdivisions.
- 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.

- payments made directly, or through agents, representatives, or intermediaries, to an eligible carrier.
- payments made by an eligible carrier to non-profit 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.
- payments for ecclesiastic services rendered by priests or other ministers who are duly authorized or ordained, including rabbis.
- payments for services rendered outside of Puerto Rico.
- payments made by a partnership, special partnership or corporation of individuals that provides services subject to this withholding to an individual, who is a partner or shareholder for services rendered to such entity.
- payments made by a person engaged in trade or business activity or for the production of income in Puerto Rico to another person engaged in a trade or business activity or for the production of income in Puerto Rico and that forms part of a controlled group of corporations or a group of related entities, as defined by sections 1010.04 and 1010.05 of the Code.

## Services excluded by definition

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 withholding as established by the Department through administrative determination, circular letter or general newsletter.

## Return and payment of tax withheld:

Every payor that is required to withhold the tax must pay the tax on or before the 15th day of the following month during which the tax was deducted and withheld through SURI. Refer to the months' due dates for more information.

**Form 480.6SP-1** - File Quarterly - The last day of the following month after the quarter ends.

**Forms 480.5, 480.6SP, 480.6SP.2** - File annually on February 28 of the following year.

## Waivers:

Corporations and pass through entities may obtain a reduced withholding tax of 6% 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 year 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 or Agreed Upon Procedures Report or Compliance Attestation Report.

Individuals are not eligible for the partial relief-withholding certificate. Therefore, all payments for services made to individuals are subject to a 10% withholding unless the Optional Tax Method is elected.

# Available tools that will help you stay abreast of issues that affect the way you do business today in Puerto Rico

## Mailbag



The Kevane Mailbag is our monthly publication that offers you up-to-date information concerning audit, tax, advisory, outsourcing and other matters that might have an impact on the way you conduct your business in Puerto Rico. You can subscribe by writing us at [kgt@pr.gt.com](mailto:kgt@pr.gt.com)

## Website



Visit our website **grantthornton.pr** to learn about our publications, newspaper articles, press releases and international reports from Grant Thornton.

## Tax Calendar



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.

## Mobile and tax application



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 January 15, 2020.

## 2020 Holidays and observances

New Year's Day	Wednesday, January 1
Three Kings' Day	Monday, January 6
Martin Luther King, Jr.	Monday, January 20
St. Valentine's Day	Friday, February 14
Presidents' Day	Monday, February 17
Ash Wednesday	Wednesday, February 26
Daylight savings time begins	Sunday, March 8
St. Patrick's Day	Tuesday, March 17
Emancipation Day (PR)	Monday, March 23
Palm Sunday	Sunday, April 5
Good Friday	Friday, April 10
Easter Sunday	Sunday, April 12
Administrative Professional Day	Wednesday, April 22
Mother's Day	Sunday, May 10
Memorial Day	Monday, May 25
Father's Day	Sunday, June 21
Independence Day	Saturday, July 4
Constitution of the Commonwealth of PR	Saturday, July 25
Labor Day	Monday, September 7
Columbus' Day (PR/Federal)	Monday, October 12
Daylight time saving ends	Sunday, November 1
Election Day	Tuesday, November 3
Veterans' Day	Wednesday, November 11
Discovery of Puerto Rico	Thursday, November 19
Thanksgiving Day	Thursday, November 26
Christmas Day	Friday, December 25

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