

# TAX EVENTS

NEWSLETTER WITH MONTHLY DUE DATES FOR FILING TAX RETURNS AND REPORTING TAX INFORMATION FOR INDIVIDUALS AND BUSINESSES.

## JUNE 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
10	11 	12	13	14	15 	16
17	18 	19	20 	21	22	23
24	25	26	27	28	29 	30 



### June 11

Deposit of 7% or 3% tax withheld from payments made during May for services rendered (Payment Voucher 480.9A).

Use Tax on Imports Monthly Returns (Form SC 2915.1 D) for the month of May. (Electronic Filing through SURI online site).

Monthly Excise Tax Return and payment (Form SC 2225).

### June 15

FICA and Income Tax Withholding Deposit, monthly depositors, for the month of May.

Bi-monthly Sales and Use Tax Estimated Payments for those who are regarded as a "Large Taxpayer" pursuant to PR IRC Section 1010.01(a)(35); and whose average monthly SUT deposited during the previous calendar year exceeded \$2,000.

Deposit of 4% monthly excise tax in foreign entities (Form 480.36).

Deposit of 29% tax withheld at source on payments to foreign persons in excess of \$200 during the month of May (Form 480.31).

Deposit tax withheld at source on dividends, partnership profit distributions, interests and 10% penalty on IRA during the month of May (Form 480.9).

## Deposit of Estimated Income Tax Installment by Corporations and Pass-through entities (voucher 480. E-1)

Fiscal year	Installment
June 30, 2018	4th Installment
September 30, 2018	3rd Installment
December 31, 2018	2nd Installment
February 28, 2019	1st Installment

**June 18**

Electronic filing of the 2017 Corporation Annual Report. Only for those who requested a 60-day extension.

Request additional 30-day extension for PR Department of State Corporate Annual Report with applicable filing fee.

**June 20**

Sales and Use Tax Monthly Return (Form SC 2915) for the month of May.

**June 29**

US Income Tax Return affected by the Hurricane Maria. IRS Publication 976.

**June 30**

Affirmative Declaration of Transactional Accounts for applicable requests or extensions of credits approved by the "financial business" during the month of May.

Supplemental Schedules required pursuant to Act 163 of 2014 for applicable taxpayers with fiscal year ended on October 31, 2017

Bi-monthly Sales and Use Tax Estimated Payments for those who are regarded as a "Large Taxpayer" pursuant to PR IRC Section 1010.01(a)(35); and whose average monthly SUT deposited during the previous calendar year exceeded \$2,000.

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Contact any of our Tax Shareholders: Gabriel Hernández [gaby@bdo.com.pr](mailto:gaby@bdo.com.pr) or Patricia Wangen [patricia@bdo.com.pr](mailto:patricia@bdo.com.pr), to discuss these matters in the context of your particular circumstances. Neither the BDO network, nor the BDO Member Firms or their partners, employees nor agents accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

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