

TAX EVENTS

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

JULY 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	31 				



July 1

First Installment of the 2018-2019 Municipal License Tax Declaration (Patente) payment without discount. (15 days grace period applies)

First installment 2018-2019 Real Property Tax (CRIM). Discounts apply for prompt payment.

July 10

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

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

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

July 16

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

Chauffeurs Social Security 2nd quarter payment (Form TSCH-1).

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 June (Form 480.31).

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

2017 Exempt Annual Report to be filed with the Office of Industrial Tax Exemption (OITE) (electronic filing through website) – Entities under Incentive Program (Act 20, Act 73, Act 83 & Act 135) and Individuals that filed the PR Income tax return in June.

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

Fiscal year	Installment
July 31, 2018	4th Installment
October 31, 2018	3rd Installment
January 31, 2018	2nd Installment
March 31, 2019	1st Installment

July 18

PR State Department Corporate Annual Report with 30 days additional extension.

July 20

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

First Installment of the Annual Payroll to State Insurance Fund of Puerto Rico 2018-2019.

Payroll declaration for Workmen's Compensation Insurance (CFSE 693).

July 31

US Form 941-PR – FICA Quarterly Tax Return for the quarter ended June 30.

PR Form 499R-1B – Employee's Quarterly Return of the income tax withheld for the quarter ended June 30.

PR Unemployment and Disability Contribution Report (PR Department of Labor).

US Form 5500 Annual Return of Employee Benefit Plan for calendar year 2017; request extension of time (2 ½ months) using Form 5558.

Quarterly Excise Tax Return pursuant to Act 154 from 2010 (Form 480.36Q).

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

Supplemental Schedules required pursuant to Act 163 of 2014 for applicable taxpayers with fiscal year ended on November 30, 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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