

# TAX EVENTS

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

## JUNE 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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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 10

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) (Electronic filing through SURI online site).

### June 14

Electronic filing of the 2018 Corporate Annual Report. Only for those who requested a 60 days extension. Request additional 30 days extension electronically for PR Department of State Corporate Annual Report with applicable filing fee.

### June 17

Deposit of 10% or 6% of income tax withheld from payments made during May for services rendered (Payment Voucher 480.9A) (Electronic filing through SURI online site).

FICA monthly depositors, for the month of May (Form 941) (Electronic filing through EFTPS online site).

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. (Electronic filing through SURI online site).

Deposit of 4% monthly excise tax on 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). (Electronic filing through SURI online site).

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 by Corporations (voucher 480. E-1) and Pass-through entities, Partnerships, Special Partnerships and Corporations of Individuals (voucher 480.9EC):

Fiscal year	Installment
June 30, 2019	4th Installment
September 30, 2019	3rd Installment
December 31, 2019	2nd Installment
February 28, 2020	1st Installment

## June 20

Sales and Use Tax Monthly Return (Form SC 2915) for the month of May (Electronic filing through SURI online site).

Sales and Use Tax Monthly Municipal Return for the month of May (Electronic filing through SURI online site).

## June 30

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

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

Pursuant to Senate Project 1229, last day to submit application for tax grant under Act 14 of 2017 known as the "Incentives Act for the Retention and Return of Medical Professionals" for Puerto Rican residents.\*

Last day to submit Original Application for the Refundable Tax Credit for Employee Retention after 2017 hurricanes pursuant to the second additional extension and provisions included in Informative Bulletin 19-07.\*\*

Last day of the moratorium to request or renew any internal revenue license for taxable year 2019 without consideration of the existence of any tax debts for any concept as a requirement for such renewal pursuant to the provisions included in Informative Bulletin 19-05. Please refer to such Bulletin for more the specific requirements.

Supplemental Schedules required pursuant to Act 163 of 2014 for corporations with year ended on July 31, 2018 (with six-month extension, pursuant to Administrative Determination 18-07).

Supplemental Schedules required pursuant to Act 163 of 2014 for corporations with year ended on January 31, 2019, if Income Tax Return was filed in May.

Supplemental Schedules required pursuant to Act 163 of 2014 for Pass-Through Entities with fiscal year ended on August 31, 2018 (with six-month extension, pursuant to Administrative Determination 18-07).

Supplemental Schedules required pursuant to Act 163 of 2014 for Pass-Through Entities with year ended on February 28, 2019, if Income Tax Return was filed in May.

## IMPORTANT

\* The Senate Project (P.S. 1229) is still under House and Senate approval. The project also includes June 30, 2020 as the last day for qualified physicians who are not Puerto Rican residents to submit their application.

\*\* BI RI 19-07 provides an additional extension over the one granted in BI RI 19-01 discussed in our Tax Events of March 2019 and April 2019. BI RI 19-07 also provides for an additional extension until July 10, 2019, to submit any Claim to a timely-filed Original Application for the Refundable Tax Credit for Employee Retention after 2017 hurricanes pursuant to this Informative Bulletin. The Original Application as well as the Claims must be made via the PR Treasury Department's website at [www.hacienda.pr.gov](http://www.hacienda.pr.gov) by clicking in the "Hacienda Virtual" icon.

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