

# TAX EVENTS

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

## MAY 2019

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 	



### May 10

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

Monthly Excise Tax Return and payment (Form SC 2225) (Electronic filing through SURI online site).

### May 15

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

FICA monthly depositors, for the month of April (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 April (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 April (Form 480.9).

2018 PR Personal Property Tax Return and Last estimated installment payment (Form AS 29-I).

Exempt Annual Report to be filed with OEI (electronic filing through website) for calendar year corporations with tax exemption grants under Acts 73/83/135 or request extension to file the exempt annual report if income tax return was extended from applicable April deadline.

Exempt Annual Report to be filed with OEI (electronic filing through Single Business Portal "SBP" website) – for calendar year corporations and individual investors with tax incentives grants under Acts 20 or 22 or request extension to file the exempt annual report if income tax return was extended from applicable April deadline.

Deposit of Estimated Income Tax by Corporations and Pass-through entities, Partnerships, Special Partnerships and Corporations of Individuals (voucher 480. E-1):

Fiscal year	Installment
May 31, 2019	4th Installment
August 31, 2019	3rd Installment
November 30, 2019	2nd Installment
January 31, 2019	1st Installment

### May 20

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

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

### May 31

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

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).

Supplemental Schedules required pursuant to Act 163 of 2014 for corporations with year ended on June 30, 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 December 31, 2018, if Income Tax Return was filed in April.

Supplemental Schedules required pursuant to Act 163 of 2014 for Pass-Through Entities with fiscal year ended on July 30, 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 January 31, 2019, if Income Tax Return was filed in April.

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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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