

TAX EVENTS

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

SEPTEMBER 2018

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 						



September 10

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

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

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

September 14

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

September 17

US Return of Partnership Income (Form 1065) for calendar year 2017, if the 6-month automatic extension was obtained.

PR Informative Income Tax Return Pass-Through Entity (Partnerships, Special Partnerships, and Corporation of Individual) for calendar year 2017, if the 6-month automatic extension (pursuant to Administrative Determination 18-07) was obtained (Form 480.20(EC))

PR Informative Income Tax Return Pass-Through Entity (Partnerships, Special Partnerships, and Corporation of Individual) return for fiscal year ended June 30, 2018.

Request of 6-month (pursuant to Administrative Determination 18-07) extension to file PR Informative Income Tax Return Pass-Through Entity return for fiscal year ended June 30, 2018.

PR and US Estimated Tax 2018 for Individuals – Third Installment.

Annual Information Return of Foreign Trust with an US owner (Form 3520-A) for year ended December 31, 2017, if the 6-month automatic extension was obtained.

PR Revocable Trust or Grantor Trust Income Tax Return for year ended December 31, 2017, if the 6-month automatic extension (pursuant to Administrative Determination 18-07) was obtained (Form 480.80 (F)).

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 August (Form 480.31).

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

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

Fiscal year	Installment
September 30, 2018	4th Installment
December 31, 2018	3rd Installment
March 31, 2019	2nd Installment
May 31, 2019	1st Installment

September 20

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

September 30

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

Supplemental Schedules required pursuant to Act 163 of 2014 for applicable taxpayers with fiscal year ended on January 31, 2018.

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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