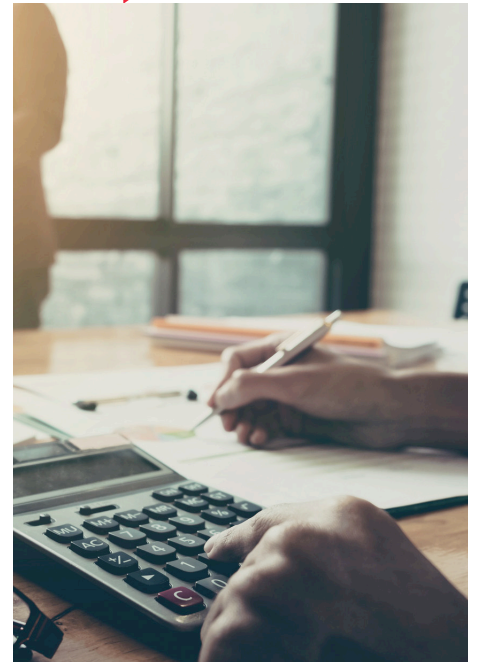


TAX EVENTS

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

AUGUST 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



August 12

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

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

August 15

2018 PR Personal Property Tax Return (Form AS 29-1) with 3-month extension. (Electronic filing through www.crimpr.net online site).

First installment of estimated 2019 Personal Property Tax. (Electronic filing through www.crimpr.net online site).

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

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

Income Tax Withholding Deposit, monthly depositors, for the month of July (Form 499 R-1B) (Electronic filing through SURI 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 July (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 July (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
August 31, 2019	4th Installment
November 30, 2019	3rd Installment
February 29, 2020	2nd Installment
April 30, 2020	1st Installment

August 20

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

Sales and Use Tax Monthly Municipal Return for the month of July.

August 30

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

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 September 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 March 31, 2019, if Income Tax Return was filed in July.

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

The material discussed in this publication is meant to provide general information only and should not be acted upon without first obtaining professional advice tailored to your particular needs. This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained herein without obtaining specific professional advice.

Contact any of our Tax Shareholders: Gabriel Hernández gaby@bdo.com.pr, Patricia Wangen patricia@bdo.com.pr or Dially M Otero dotero@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.

BDO in Puerto Rico offers its services through one or more of the following affiliated entities: BDO-Audit, PSC; BDO-Advisory, LLC; BDO-Outsourcing Services, PSC; BDO-Tax, LLC; BDO Puerto Rico, PSC, and BDO-Government Services, LLC, all Puerto Rico entities; and BDO USVI, LLC, a United States Virgin Island's limited liability company. All such entities are members of BDO International Limited, a United Kingdom company limited by guarantee, and form part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Tel. (787)754-3999 • Fax (787)754-4493 • 1302 Ponce León Avenue Suite 101, San Juan, PR 00907 • www.bdopr.com

