

TAX EVENTS

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

MARCH 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 						



March 1

Effective date for the application of PR sales tax exemption on “designated professional services” and on services rendered to another registered merchant (“B2B”) when the merchant rendering the applicable service generates less than \$200,000 of gross income annually. Refer to Circular Letter 19-05 for the requirements to qualify and/or obtain the amended merchant certificate; one of which is the filing of all outstanding sales tax returns.

March 11

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

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

March 15

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

Deposit of 4% monthly excise tax in foreign entities (Form 480.36).

Deposit tax withheld at source on dividends, partnership profit distributions, interests and 10% penalty on IRA during the month of February (Form 480.9). (Electronic filing through SURI online site.)

Deposit of 29% tax withheld at source on payments to foreign persons in excess of \$200 during the month of February (Form 480.31). (Electronic filing through SURI online site.)

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

Income Tax Withholding Deposit, monthly depositors, for the month of February (Form 499 R-1B) (Electronic filing through SURI online site).

Deposit of Estimated Income Tax by Corporations, LLC's Partnerships, Special Partnerships and Corporations of Individuals (voucher 480. E-1):

Fiscal year	Installment
March 31, 2019	4th Installment
June 30, 2019	3rd Installment
September 30, 2019	2nd Installment
November 30, 2019	1st Installment

US Return on Partnership Income for calendar year 2018; or request automatic 6-month extension using Form 7004.

Form 3520-A, US Annual Information Return of Foreign Trust with a U.S. Owner; or request automatic 6-months extension using Form 7004.

P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals) for calendar year 2018 using Form 480.20 (EC); or request 6-month automatic extension to file using Form SC 2644. Filing the extension will automatically extend the filing of the informative return to the owners (Form 480.60 (EC)).

PR Revocable Trust or Grantor Trust Informative Income Tax Return for calendar year 2018 Form 480.80(F); or request 6-month automatic extension to file using Form SC 2644. Filing the extension will automatically extend the filing of the informative return to the trust owner(s) (Form 480.60 (F)).

PR Corporation Income Tax Return (Form 480.20) and Exempt Business Income Tax Return (Form 480.30(II)) for the year ended November 30, 2018; or request 6-month automatic extension to file using Form SC 2644.

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).

Extended last day to file Annual Informative Returns 480.6A, 480.6B, 480.6D, 480.7, 480.7B, 480.7C (only when reporting distributions), and Summary of the Informative Returns (480.5), pursuant to Informative Bulletin 19-06. (NEW: Electronic filing through SURI online site.)*

Extended last day to file Annual Reconciliation Statement of income subject to withholding (480.6B.1), pursuant to Informative Bulletin 19-06. (NEW: Electronic filing through SURI online site.)*

Extended last day to file Annual Reconciliation Statement of individual retirement account and educational contribution account subject to withholding (480.7B.1), pursuant to Informative Bulletin 19.06. (NEW: Electronic filing through SURI online site.)*

Extended last day to file Annual Reconciliation Statement of retirement plans and annuities account subject to withholding (480.7C.1), pursuant to Informative Bulletin 19-06. (NEW: Electronic filing through SURI online site.)*

March 20

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

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

March 31

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

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

Supplemental Schedules required pursuant to Act 163 of 2014 for Pass-Through Entities with fiscal year ended on May 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 fiscal year ended on November 30, 2018, if Income Tax Return was filed in February.

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).

Last day to submit the Original Application for the Refundable Tax Credit for Employee Retention after 2017 hurricanes pursuant to additional extension provided in Informative Bulletin 19-01. Application must be made via the PR Treasury Department's website at www.hacienda.pr.gov by clicking in the "Hacienda Virtual" icon.

IMPORTANT INFORMATION

*Pursuant to Informative Bulletin 19-06, an extension was granted to file these Informative Returns listed ONLY from Thursday, February 28, 2019 until Friday, March 15, 2019. Please note that the IB 19-06 provisions only apply to extend the date of filing not to deposit any income tax withheld, therefore, any amount due not deposited by February 28th will be subject to fines, surcharges, interest and penalties.

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