

TAX EVENTS

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

MAY 2018

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

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

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).

May 15

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

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 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).

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

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

Fiscal year	Installment
May 31, 2018	4th Installment
August 31, 2018	3rd Installment
November 30, 2018	2nd Installment
January 31, 2019	1st Installment

May 21

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

2017 PR Personal Property Tax Return and Last estimated installment payment (Form AS 29-1) – extended deadline pursuant to CRIM Administrative Order 2018-04.

May 25

Exempt Annual Report to be filed with OEI (electronic filing through website) – Incentive Corporations and Individual Investors – calendar year 2017 or request of extension to file the exempt annual report if income tax return was extended from applicable April deadline.

May 31

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

Supplemental Schedules required pursuant to Act 163 of 2014 for applicable taxpayers with fiscal year ended on September 30, 2017.

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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