

# TAX EVENTS

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

## AUGUST 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10 <a href="#">BDO</a>	11
12	13	14	15 <a href="#">BDO</a>	16	17	18
19	20 <a href="#">BDO</a>	21	22	23 <a href="#">BDO</a>	24	25
26	27	28	29	30	31 <a href="#">BDO</a>	



### August 10

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

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).

### August 15

Payment of first installment of estimated 2018 PR Personal Property Tax.

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

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 July (Form 480.31).

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 Installment by Corporations and Pass-through entities (voucher 480. E-1).

Fiscal year	Installment
August 31, 2018	4th Installment
November 30, 2018	3rd Installment
February 29, 2019	2nd Installment
April 30, 2019	1st Installment

### August 20

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

### August 23

2017 PR Personal Property Tax Return and Payment (Form AS 29-I) with 3-month extension, pursuant to Administrative Order Number 2018-07.

### August 31

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

Supplemental Schedules required pursuant to Act 163 of 2014 for applicable taxpayers with year ended on December 31, 2017, and were required to paper file the income tax return by July 26th pursuant to the Informative Bulletin 18-14 (BI RI 18-14) issue by the Puerto Treasury Department.

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

