

TAX EVENTS

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

NOVEMBER 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 	



November 2

Municipal License Tax Declaration (18-19) (Form OCAM PA01) with 6-month extension. (OCAM Memorandum 2017-02).

November 12

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

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

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

November 15

2017 PR Informative Income Tax Return for Entities (480.20(EC)) with year ended August 31, 2018.

Request of 6-month (pursuant to Administrative Determination 18-07) extension to file 2017 PR Informative Income Tax Return for Pass-Through Entities with fiscal year ended August 31, 2018. (Form SC 2644).

2017 PR Corporation income tax return (480.20) and Exempt Business Income Tax Return (480.30(II)) for the year ended July 30, 2018.

Request of 6-month (pursuant to Administrative Determination 18-07) extension to file 2017 PR Corporation income tax return and Exempt Business Income Tax Return for Entities with fiscal year ended July 30, 2018. (Form SC 2644).

US Return of Organization Exempt from Income Tax (Form 990) for calendar year 2017 with 6-month extension.

Payment of second installment of estimated 2018 Personal Property Tax. (Electronic Filing through www.crimpr.com online site).

2017 Exempt Annual Report for Individuals (Act 22) and entities under Act 20, 73, 83 & 135 to be filed with the Office of Industrial Tax Exempt (OITE) with timely filed extensions expiring in October (Electronic Filing through OITE online site).

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

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

Deposit of 29% tax withheld at source on payments to foreign persons in excess of \$200 during the month of October (Form 480.31).

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

Fiscal year	Installment
November 30, 2018	4th Installment
February 28, 2019	3rd Installment
May 31, 2019	2nd Installment
July 31, 2019	1st Installment

November 20

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

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

November 30

Last day to claim partial or total exemption from the obligation to pay Christmas Bonus before the Puerto Rico Labor Department.

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

Supplemental Schedules required pursuant to Act 163 of 2014 for corporations with year ended on December 31, 2017 (pursuant to Administrative Determination 18-07).

Supplemental Schedules required pursuant to Act 163 of 2014 for Pass-Through Entities with fiscal year ended on January 31, 2018 (pursuant to Administrative Determination 18-07).

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.

Important Information

**** Remember to submit your application for the Refundable Tax Credit for Employee Retention after the 2017 hurricanes. Deadline is December 31, 2018, but you need to ensure all information is validated beforehand to avoid e-filing complications. See July 2018 BDO Tax Alert for information.**

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