

# Calendario Contributivo



# 2018

*Protegemos el bienestar económico de nuestro pueblo*

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## Junta de Gobierno 2017-2018

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### MISION

**Servir al colegiado y promover su excelencia profesional**

1

- Personal and real property assessment day

10

- Form SC 2915D-- Filing of Monthly Return of Tax on Imports and payment of the corresponding tax-prior month. The return and payment must be made **electronically through Treasury's website**.
- Form SC 2225-- When applicable, bonded importers and manufacturers excise tax monthly return-prior month
- Form 480.9A-- Deposit of income tax withheld from services rendered-prior month

15\*

- Form TSCH-1-- Quarterly payment chauffeurs' social security
- Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (for partnerships that elected to be taxed as corporations), interest on bank deposits or certificates of deposits, interest on individual retirement accounts (IRA) and penalties on IRA—prior month
- Form 480.13—Deposit income tax withheld from nonresidents-prior month- if in excess of \$200
- Form 480-E-1—Fourth installment individual estimated income tax-Puerto Rico) calendar year 2017)
- Deposit special 10 percent tax withheld on capital investment fund distributions-prior month
- Municipal volume of business tax-second semester payment 2017-2018 (taxpayers paying in two installments—not claiming discount)
- Form 1040 ES—Fourth installment U.S. Individual estimated income tax – calendar year 2017
- Form 499R-1—Deposit of income tax withheld on wages – prior month, if the employer is a monthly depositor

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- Form AS-2915—Filing of Sales and Use tax Monthly Return and Payment of corresponding tax – prior month. This return and company payment must be made **electronically through Treasury's website**

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- Concessionaries Quarterly Report for personal property leasing companies (Quarter October-December 2017)
- Form 499R-1B—Employer's quarterly return of income tax withheld (Quarter October- December 2017)

- Form 499-R-2/W-2PR—Submit 2017 tax forms to employees and bureau of processing of tax returns. Employers must file the form with the PR Treasury Department via electronic transfer.) See Publications 17-04, 17-05 and 17-06 (Electronic Filing Requirements for Tax Year 2017))
- Form 499-R-3— 2017 Annual Reconciliations Statement of Income Tax Withheld
- Form 940PR—Federal unemployment annual return for 2017
- Form 941PR—FICA quarterly return (Quarter October-December 2017). Payment with return if less than \$2,500
- Deposit FUTA utilizing EFTPS (Electronics Federal Tax Payment System) for prior quarter (October-December 2017), if FUTA tax liability exceeds \$500
- Form PR-UI-10 and PR-UI-10A—Puerto Rico Unemployment Insurance and Puerto Rico Disability Benefits— (Quarter October-December 2017)
- Form 480.7A—Informative return on mortgage interest received
- Domestic insurers request for premium tax exemption from the Commissioner of Insurance
- Form W-3PR—Annual reconciliation statement of FICA tax withheld (transmittal of withholding statements Forms 499-R-2/W-2PR)—calendar year 2017

**\*: If the 15<sup>th</sup> is not a business day in Puerto Rico or the U.S., then the actions will be required to be carried out on the 16<sup>th</sup>.**

# January

2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	 1	2	3	4	5	6 Día de Reyes
7	8	9	 10	11	12	13
14	 15 Martin Luther King	16	17	18	19	 20
21	22	23	24	25	26	27
28	29	30	 31			

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- Form SC 2915D—Filing of Monthly Return of Tax on Imports and payment of the corresponding tax-prior month. The return and payment must be made electronically through Treasury’s website

12

- Form SC 2225—When applicable, bonded importers, and manufacturers of petroleum products jewelry excise tax monthly return-prior month
- Form 480.9A—Deposit of income tax withheld from services rendered—prior month

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- Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (that elected to be taxed as corporations), interest on bank deposits or certificates of deposits, interest on individual retirement accounts (IRA) and penalties on IRA—prior month
- Form 480.31—Deposit income tax withheld from nonresidents—prior month—if in excess of \$200
- Deposit special 10 percent tax withheld on capital investment fund distributions—prior month
- Form 499R-1—Deposit of income tax withheld on wages – prior month, if the employer is a month depositor

20

- Form AS-2915—Filing on Sales and Use tax Monthly Return and Payment of corresponding tax-prior month. This return and company payment must be made electronically through **Treasury’s website**

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NOTE: See Publications 17-04, 17-05 and 17-06 for electronic filing requirements for taxable year 2017

- Form 480.5—Summary of Informative Returns- Form 480.5 must be filed for each class of informative return
- Form 480.6A—Informative return of income not subject to withholding—calendar year 2017
- Form 480.6B—Informative return—Income subject to withholding (services rendered, dividends from corporations, partnership profits distributions, dividends from industrial development, commissions, rents, premiums, annuities, and interests except IRA)—calendar year 2017
- Form 480.6B.1—Annual reconciliation statement of the withholding at source on payments for services rendered, indemnification, dividends, partnership distributions and interest income except IRA—calendar year 2017

- Form 480.7—Informative return of contributions, withdrawals, refunds, and penalties on individual retirement accounts—calendar year 2017
- Form 480.7B—Informative Return—Educational Contribution Account- calendar year 2017
- Annual informative return on tax withheld by the capital investment fund on distributions of industrial development income, among others—calendar year 2017

# February

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 Día de los Presidentes	20 	21	22	23	24
25	26	27	28 			



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- Form SC 2915D—Filing of Monthly Return of Tax on Imports and payment of the corresponding tax-prior month. The return and payment must be made **electronically through Treasury’s website**

12

- Form SC 2225—When applicable, bonded importers, and manufacturers of petroleum products excise tax monthly return—prior month
- Form 480.9A—Deposit of income tax withheld from services rendered—prior month

15

- Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (for partnerships that elected to be taxed as corporations), interest on bank deposits or certificates of deposits, interest on individual retirement accounts (IRA) and penalties on IRA—prior month
- Form 480.9A—Remittance of distributive share of special partnerships income to its partners who are nonresident aliens, foreign estates, trusts, corporations, and partnership. Calendar year 2017. May request a 30-days extension to file
- Form 480.31—Deposit income tax withheld from nonresidents—prior month if in excess of \$200
- Form 1120—U.S. corporation income tax return—2017 Calendar year—may request a six-month extension to file using Form 7004
- Deposit 10 percent tax withheld on capital investment fund distributions—prior month
- Form 499R-1—Deposit of income tax withheld on salaries-prior month, if the employer is a monthly depositor
- Form 480.2(EC)—Special Partnerships, Partnerships and Corporation of Individuals Informative Tax Return-calendar year 2017
- Form SC 2644—Partnerships, special partnerships and corporation of individuals—calendar year taxpayers- may request an automatic 3 months extensions to file their PR income tax return for taxable year 2017, using this form

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- Form AS-2915—Filing of Sales and Use tax Monthly Return and payment of corresponding tax-prior month. This return and corresponding payment must be made electronically through Treasury’s website

- Capital investment fund must transfer to the Secretary of the Treasury 75 percent of net income derived from non risk activities in excess of the 30% allowed- Calendar year 2017
- Form OCS PRT-8-74—Premium Tax return- Calendar year 2017
- Form 480.6EC—Informative return to partners of special partnerships, to shareholders of corporations of individuals, and to partners of partnerships that are taxed as partnerships. Calendar year 2017. This Informative Return must be filled electronically.

# March

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 Día de Abolición de la Esclavitud	23	24
25	26	27	28	29	30 <b>Viernes Santo</b>	31 

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- Form SC 2915D—Filing of monthly return of tax on imports and payment of the corresponding tax-prior month
- Form SC 2225—When applicable, bonded importers and manufacturers of petroleum products excise tax monthly return-prior month
- Form 480.9A—Deposit of income tax withheld from services rendered-prior month

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- Form 480.5—Summary of informative returns (Forms 480.6C) - Calendar year 2017- Certain payers or withholding agents must use electronic filing reporting. Refer to Publications 17-07.
- Form 480.30—Nonresident annual return for income tax withheld at source- Calendar year 2017. Must be filed electronically.
- Form 480.6C—Informative return of income subject to withholding-nonresidents. Must be filed electronically.
- Form 480.30—Annual return of tollgate tax. Must be filed electronically.

16

- Annual Corporation Report (domestic and foreign corporations) year 2017 (required to be files electronically)- may request an extension of time to file for a maximum of 90 days, 60 days initially plus an additional extensions of 30 days. Request for extensions must be files via internet.

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- **NOTE: The IRS has extended deadlines that apply to filing returns, paying taxes, and performing certain other time-sensitive acts for certain taxpayers (including any individual whose main home is located in a covered disaster area, and any business entity or sole proprietor whose principal place of business is located in a covered disaster area) affected by Hurricane Irma, until January 31, 2018 or until June 29, 2018, for taxpayers affected by Hurricane Maria in Puerto Rico. The extension applies to: (1) filing any return of income, estate, gift, generation-skipping transfer, excise, or employment tax, and (2) paying any income, estate, gift, generation-skipping transfer, excise, or employment tax, including making estimated tax payments, which deadlines (either an original or extended due date) occur after September 4, 2017, and before January 31, 2018, for Puerto Rico taxpayers affected by Hurricane Irma, and after September 16, 2017, and before June 29, 2018, for Puerto Rico taxpayers affected by Hurricane Maria.**
- Form 1040—United States Individual Income Tax return- Calendar year 2017- may request a six-month extension to file using Form 4868.

- Form 1120- U.S. Corporation income tax return- 2017 calendar year- may request a six month extension to file using Form 7004.
  - Form 1040 ES—First installment U.S. individual estimated income tax- Calendar year 2018
  - EFTPS—Deposit the first installment of U.S. corporate estimated income tax- Calendar year taxpayers-year 2018
  - Form AS 2640—Last day to make an election by a corporation to be considered as corporation owned by individuals for the 2018 calendar year
  - Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (that elected to be taxed as corporations), interest on bank deposits or certificates of deposits, interest on individual retirement accounts (IRA) and penalties on IRA-prior month
  - Form 480.9A—Deposit of the first installment of income tax withheld on estimated net share of the income of a special partnership to resident individuals, estates and trusts or nonresident U.S. citizens and domestics or foreign corporations or partnerships, and distributable profit to stockholders of a corporation of individuals (Calendar year 2018)
  - Form 480.9A—Extended due date for deposit of income tax withheld on distributive share of special partnership's income to its partners who are nonresident aliens, foreign estates, trusts, corporations or partnerships (Calendar year 2017)
  - Form 480.2; 480.30(II); 480.40(D); 480.40(F); 480.70(OE); 480.8; and 482—Corporations (including partnerships that elected to be taxed as corporation). Industrial Incentives Business (Tax Exempt), Domestic Life Insurance Companies, Annual Return of Organization Exempt from Income Tax, Fiduciary and Individual Income Tax Returns-Calendar year 2017
  - Form SC 2644—Individuals, Corporations, Estates and Trusts- may request a 3 months automatic extension to file their PR income tax returns for calendar year 2017 using this form. Section 936 corporations may request extension until the 15<sup>th</sup> day of the ninth month after year-end
  - Form 480.31—Deposit Income Tax withheld from nonresidents- prior month if in excess of \$200
  - Form 480-E-1—Payment of first installment estimated income tax-corporations and individuals- Calendar year taxpayers- year 2018
  - Form 480-E-3 and 480-E-3-A—Declaration and first installment estimated tollgate tax- Calendar year taxpayers- year 2018
  - Form 499R-1—Deposit of income tax withheld on wages-prior month, if the employer is a monthly depositor
  - Form TSCH-1—Quarterly payment Chauffeur's Social Security
  - Annual return on special tax withheld on Capital Investment Fund distributions- Calendar year 2017
  - Deposit special 10 percent tax withheld on Capital Investment Fund distributions- prior month
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- Form AS-2915—Filing of Sales and Use Tax Monthly Return and payment of corresponding tax-prior month. This return and corresponding payment must be made electronically through Treasury's website

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- Form OCAM PA-01—Volume of business declaration 2018-2019 (payment with 5 percent discount)-may request a 6 months extension of time to file

30

- Concessionaries Quarterly Report for personal property leasing companies (Quarter January-March 2018)
- Form 499-R-1B—Employer's quarterly return of income tax withheld (Quarter January-March 2017)
- Form 941PR—FICA quarterly return. Payment with return if less than \$2,500 (Quarter January-March 2018)
- Form PR-UI-10A—Puerto Rico Unemployment Insurance and Puerto Rico Disability Benefits (Quarter January-March 2018)
- EFTPS—Deposit FUTA for prior quarter (January-March 2018), if applicable

# April

2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Domingo de Pascuas	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 					

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- Form SC 2915D- Filing of Monthly Return of Tax on Imports and payment of the corresponding tax, prior month
- Form SC 2225—When applicable, bonded importers and manufacturers of petroleum products excise tax monthly return-prior month
- Form 480.9A—Deposit of income tax withheld from services rendered- prior month
- Form 941PR—Extended due date FICA return, if all deposits were made on time

15

- Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (that elected to be taxed as corporations), interest on bank deposits or Certificates of Deposits, interest on Individual Retirement Accounts (IRA) and penalties on IRA—prior month
- Form 480.31—Deposit income tax withheld from nonresidents—prior month if in excess of \$200
- Form AS 29-1—2018 Personal Property tax return—Taxpayers may request a 90 days extension of time to file
- Form 499 R-1-Deposit special 10 percent tax withheld on wages- prior month, if the employer is a monthly depositor
- Deposit special 10% tax withheld on Capital Investment Fund distribution-prior month

20

- Form AS-2915- Filing of Sales and Use Tax Monthly Return and payment of corresponding tax-prior month. This return and corresponding payment must be made electronically through Treasury website



# May

2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10 	11	12
13 Día de las Madres	14	15 	16	17	18	19
20 	21	22	23	24	25	26
27	28 Día de la Recordación	29	30	31		

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- Form SC 2915D – Filing of Monthly Return of Tax on Imports and payment of the corresponding tax, prior month

11

- Form SC 2225—When applicable, bonded importers and manufacturers of petroleum products excise tax monthly return—prior month
- 480.9A—Deposit of income tax withheld from services rendered—prior month

14

- Form AS 29.1—2016 Personal Property Tax Return extended due date for taxpayers other than Corporations—30 days. Additional 60-day extension may be requested using Form (Modelo) AS-31

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- Annual Corporation Report – extended due date (60 days). Additional 30 days extension may be requested. Request must be filed via internet and the filing fee made also via internet.
- Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (that elected to be taxed as corporations), interest on bank deposits or Certificates of Deposits, interest on Individual Retirement Accounts (IRA) and penalties on IRA—prior month
- Form 480.9A—Deposit of the second installment of income tax withheld on estimated net income of a Special Partnership to resident individuals, estates and trust or nonresident U.S. citizens and domestic or foreign resident corporations or partnerships; and distributable profit to stockholders of a corporation of individuals (Calendar year 2018)
- Form 480.31—Deposit income tax withheld from nonresidents—prior month if in excess of \$200
- Form 480-E-1—Second installment estimated income tax—corporations, partnerships, and individuals—Calendar year taxpayers—year 2018
- Form 480-E-3A—Second installment estimated tollgate tax—Calendar year taxpayers—year 2018
- EFTPS—Deposit the second installment of U.S. corporate estimated income tax—Calendar year taxpayers—year 2018
- Form 1040 ES—Second installment U.S. individual estimated income tax (Calendar year 2018)
- Deposit special 10 percent tax withheld on Capital Investment Fund distributions—prior month
- If applicable, deposit of second installment of income tax withheld on estimated net share of the income of a partnership that did not elect to be taxed as a corporation, and has a calendar taxable year.
- Form 499R-1- Deposit of income tax withheld on wages - prior month if the employer is a monthly depositor.

- Form AS-2915- Filing of Sales and Use tax Monthly Return and payment of corresponding tax, prior month. This return and corresponding payment must be made electronically Treasury's website.

# June

2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
 10	 11	12	13	 14	 15	16
Día de los Padres 17	18	19	 20	21	22	23
24	25	26	27	28	29	30

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- Form SC 2915D – Filing of Monthly Return of Tax on Imports and payment of the corresponding tax, prior month
- Form SC 2225—When applicable, bonded importers and manufacturers of petroleum products excise tax monthly return—prior month
- Form 480.9A—Deposit income tax withheld from services rendered—prior month

15

- Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (that elected to be taxed as corporations), interest on bank deposits or Certificates of Deposits, interest on Individual Retirement Accounts (IRA) and penalties on IRA—prior month if required to file electronically.

16

- Form 480.9—Deposit of income tax withheld at source on dividends, partnership distributions (that elected to be taxed as corporations), interest on bank deposits or Certificates of Deposits, interest on Individual Retirement Accounts (IRA) and penalties on IRA—prior month if not required to file electronically.
- Form 480.31—Deposit income tax withheld from nonresidents—prior month if in excess of \$200
- Form TSCH-1—Quarterly payment Chauffeurs' Social Security
- Deposit special 10 percent tax withheld on Capital Investment Fund distributions—prior month
- Municipal volume of business tax—first semester payment 2018–2019 (taxpayers paying in two installments—not claiming discount)
- Form 499R-1- Deposit of income tax withheld on wages - prior month, if the employer is a monthly depositor.
- Corporations (not covered by IRC Section 936), domestic life insurance companies, and foreign life insurance companies Puerto Rico income tax return-Calendar year 2017- (extended due date 3 months).

17

- Form 481.0 or 482.0 – 2017 Puerto Rico Individual income tax return- (extended due date- 3 months)
- Form 480.80 – 2017 Fiduciary Income Tax Return (Estate or Trust)- Calendar year – (extended due date – 3 months)

20

- Form AS-2915F-Filing of Sales and Use Tax Monthly Return and payment of corresponding tax prior month. This return and corresponding payment must be made electronically through Treasury's website
- Form FSE 693- Workmen's Compensation Insurance- annual payroll declaration.

- Concessionaires Quarterly Report for personal property leasing companies (Quarter April June 2018)
- Form 499R-1B- Employer's quarterly return of income tax withheld (Quarter April-June 2018). Must be filed electronically; refer to Publication 17-05, 17-06 and 17-07.
- Form 941PR-FICA quarterly return. Payment with return if less than \$2,500 (Quarter April-June 2018)
- EFTPS-Deposit FUTA if at prior month undeposit amount exceeds \$100
- Form PR-UI-10 and PR-UI-10A- Puerto Rico Unemployment Insurance and Puerto Rico Disability Benefits (Quarter April-June 2018)

# July

2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4 Independencia de Estados Unidos	5	6	7
8	9	10 	11	12	13	14
15 	16 	17 	18	19	20 	21
22	23	24	25 Constitución De Puerto Rico	26	27	28
29	30	31 				

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- Form AS 2915.1D – Filing of Monthly Return of Tax on Imports and payments of the corresponding tax, prior month
- Form SC 2225—When applicable, bonded importers, manufacturers of petroleum products excise tax monthly return—prior month
- Form 480.9A—Deposit income tax withheld with services rendered- prior month
- Abandoned or Unclaimed Money and other Liquid Assets Annual Report
- Form 941PR—Extended due date FICA if all deposits were made on time

13

- Form AS 29-I—2017 Personal Property Tax Return due date for taxpayers that requested automatic extension to file (90 days)

15

- Form 499R-1- Deposit of income tax withheld on wages - prior month, if the employer is a monthly depositor.
- Form 480.9A—Deposit of income tax withheld at source on dividends, partnership distributions, interest on bank deposits or Certificates of Deposits, interest on Individual Retirement Accounts (IRA) and penalties on IRA—prior month
- Form 480.31—Deposit income tax withheld from nonresidents—prior month if in excess of \$200
- Deposit special 10 percent tax withheld on capital investment fund distributions—prior month

20

- Form AS-2915.1- Filing of Sales and Use tax Monthly Return and Payment of corresponding tax – prior month.
- This return and corresponding payment must be made electronically through Treasury’s website.



# August

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	