

# Calendario Contributivo



# 2017

*Protegemos el bienestar económico de nuestro pueblo*

Edif. Capital Center, Torre I  
239 Ave. Arterial Hostos, Suite 1401  
San Juan, PR 00918-1400

Línea Directa Servicio al Colegiado  
(CISEC) 787-622-0900  
Tel. 787-754-1950 Fax 787-753-0212  
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# Junta de Gobierno 2016-2017

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CPA Edgardo (Tuto) Sanabria



## 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, hoteliers, and manufacturers of petroleum products excise tax monthly return - prior month
- Form 480.9A—Deposit of income tax withheld from services rendered—prior month.

16

- 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 480.31—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 2016)
- Deposit special 10 percent tax withheld on capital investment fund distributions—prior month
- Municipal volume of business tax—second semester payment 2016–2017 (taxpayers paying in two installments—not claiming discount)
- Form 1040 ES- Fourth Installment U.S. Individual estimated income tax - calendar year 2016
- 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.

# January

SUN	MON	TUE	WED	THU	FRI	SAT
 1	2	3	4	5	6 Día de Reyes	7
8	9	 10	11	12	13	14
15	 16 Natalicio del Dr. Martin Luther King	17	18	19	 20	21
22	23	24	25	26	27	28
29	30	31				
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1

- Concessionaries Quarterly Report for personal property leasing companies (Quarter October- December 2016)
- Form 499R-1B—Employer’s quarterly return of income tax withheld (Quarter October – December 2016)
- Form 499-R-2/W-2PR—Submit 2016 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 16-04 ,16-05 and 16-06 (Electronic Filing Requirements for Tax Year 2016))
- Form 499-R-3—2016 Annual Reconciliation Statement of Income Tax Withheld
- Form 940PR—Federal unemployment annual return for 2016
- Form 941PR—FICA quarterly return (Quarter October – December 2016). Payment with return if less than \$2,500
- Deposit FUTA utilizing EFTPS (Electronics Federal Tax Payment System) for prior quarter (October-December 2016), 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 2016)
- Form 480.7A—Informative return on mortgage interest received
- Domestic insurers request for premium tax exemption from the Commissioner of Insurance

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 940PR—Extended due date FUTA if all deposits were made on time
- Form 941PR – Extended due date FICA if all deposits were made on time
- 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

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
- 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 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.

**NOTE: See Publications 16-04, 16-05 and 16-06 for electronic filing requirements for taxable year 2016.**

- 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 2016
- 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 2016
- 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 2016
- Form 480.7—Informative return of contributions, withdrawals, refunds, and penalties on individual retirement accounts—calendar year 2016
- Form 480.7B – Informative Return – Educational Contribution Account- calendar year 2016
- Form W-3PR—Annual reconciliation statement of FICA tax withheld (transmittal of withholding statements Forms 499-R-2/W-2PR)—calendar year 2016
- Annual informative return on tax withheld by the capital investment fund on distributions of industrial development income, among others—calendar year 2016

# February

SUN	MON	TUE	WED	THU	FRI	SAT
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19	 20 <b>Día de los Presidentes</b>	21	22	23	24	25
26	27	 28				

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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 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 partnerships. Calendar year 2016. 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—2016 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 2016. See Informative Bulletin Num. 16-04.
- Form SC 2644—Partnerships, special partnerships and corporation of individuals —calendar year taxpayers- may request an automatic 3 months extension to file their PR income tax return for taxable year 2016, 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.

31

- 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 2016.
- Form OCS PRT-8-74 – Premium Tax Return-Calendar year 2016
- 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 2016. This Informative Return must be filled electronically.



# March

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	 10	11
12	13	14	 15	16	17	18
19	 20	21	22 <b>Día de la Abolición de la Esclavitud</b>	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
- 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

17

- Annual Corporation Report (domestic and foreign corporations) year 2016 (required to be filed 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 filed via Internet

18

- Form 1040- United States Individual Income Tax Return- Calendar year 2016 – may request a six-month extension to file using Form 4868
- Form 10 ES- First installment U.S. individual estimated income tax- Calendar year 2017
- Form 1065- United States Partnership Return of Income- Calendar year 2016 – may request a five-month extension to file using form 7004
- EFTPS- Deposit the first installment of U.S. corporate estimated income tax- Calendar year taxpayers- year 2017
- Form 480.2(EC)- Special Partnership, Partnership and Corporation of Individuals Informative Tax Return-calendar year 2016. See informative Bulletin Num. 16-04. Extended date per administrative determination Num. 16-02.
- Form 480.80- 2016 Fiduciary Income Tax Return (Estate or Trust)- Calendar year
- Form AS 2640- Last day to make an election by a corporation to be considered as corporation owned by individuals for the 2017 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 2017)
- 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 2016)
- Form 480.30(II); 480.40(D); 480.40(F); 480.70(OE); 480.80; 481 and 482-Corporations (including partnerships that elected to be taxed as corporation), Industrial Incentives Business (Tax Exempt), Domestic Life Insurance Companies, Foreign Life Insurance Companies, Annual Return of Organization Exempt from Income Tax, Fiduciary and Individual Income Tax Returns (Short and Long forms)- Calendar year 2016
- Form SC 2644- Individuals, Corporations, Estates and Trusts- may request a 3 months extension to file their PR income tax returns for calendar year 2016 using this form Section 936 corporations may request extension until the 15<sup>th</sup> day of the ninth month after year-end.
- Form 480.5- Summary of informative returns- Calendar year 2016- Payers or withholding agents with three (3) or more informative returns to submit, must use electronic filing reporting. Refer to Publications 14-05, 14-06 and 14-07. Forms 480.30, 480.6A, 480.6B, 480.6B1, 480.6C, 480.7, 480.7A, and 480.7B must also be filed by magnetic media.
- Form 480.30- Nonresident annual return for income tax withheld at source- Calendar year 2016
- Form 480.31- Deposit Income Tax withheld from non residents- prior month if in excess of \$200
- Form 480.6C- Informative return of income subject to withholding- nonresidents
- Form 480.30- Annual return of tollgate tax
- Form 480-E-1- Payment of first installment estimated income tax-corporations and individuals- Calendar year taxpayers-year 2017
- Form 480-E-3 and 480-E-3-A-Declaration and first installment estimated tollgate tax- Calendar year taxpayers- year 2017

18

- Form 499R-1- Deposit of income tax withheld on wages- prior month, if the employer is a monthly depositor.
- Form AS 2879- Branch Profits tax form- Calendar year 2016. Should be included in the Branch's PR Income Tax Return
- Form TSCH-1- Quarterly payment Chauffeur's Social Security
- Annual return on special tax withheld on Capital Investment Fund distributions- Calendar year 2016
- Deposit special 10 percent tax withheld on Capital Investment Fund distributions- prior month
- Payment of any insufficiency on the prepayment of tollgate tax for calendar year 2016 with the income tax return (Form 480.30II) or with the request for extension (Form AS 2644)
- If applicable, deposit of first 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.

20

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







21

- EFTPS-Deposit Futa if at prior month undeposit amount exceeds \$100

25

- Form OCAM PA-01-Volume of business declaration 2017-18 payment with 5 percent discount)-may request a 6 months extension of time to file

# April

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10 	11	12	13	14 Viernes Santo	15
16	17 	18 	19	20 	21 	22
23	24	25 	26	27	28	29
30			<p><b>Línea Directa Servicio al Colegiado: 787.622.0900</b> <b>Tel: 787.754.1950 * Fax: 787.753.0212 * <a href="http://www.colegiocpa.com">www.colegiocpa.com</a></b></p>			

1

- Concessionaires Quarterly Report for personal property leasing companies (Quarter January-March 2017)
- 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 2017)
- Form PR-UI-10 and PR-UI-10A—Puerto Rico Unemployment Insurance and Puerto Rico Disability Benefits—(Quarter January – March 2017)

10

- 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 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—2017 Personal Property tax return—Taxpayers may request a 90 days extension of time to file.
- 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 monthly depositor.

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

SUN	MON	TUE	WED	THU	FRI	SAT
	 1	2	3	4	5	6
7	8	9	 10	11	12	13
14 Día de las Madres	 15	16	17	18	19	 20
21	22	23	24	25	26	27
28	29 Día de la Recordación	30	31			
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10

- 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
- 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

15

- 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 2017)
- 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 2017
- Form 480-E-3A—Second installment estimated tollgate tax—Calendar year taxpayers—year 2017
- EFTPS—Deposit the second installment of U.S. corporate estimated income tax—Calendar year taxpayers—year 2017
- Form 1040 ES—Second installment U.S. individual estimated income tax (Calendar year 2017)
- 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.

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 Treasury's website.

# June

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10 
11	12	13	14 	15 	16	17
18 Día de los Padres	19	20 	21	22	23	24
25	26	27	28	29	30	
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10

- 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

17

- 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 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 2017–2018 (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.

18

- Corporations (not covered by IRC Section 936), domestic life insurance companies, and foreign life insurance companies Puerto Rico income tax return-Calendar year 2016- (extended due date 3 months)
- Form 481.0 or 482.0 – 2016 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

24

- Form FSE 693- Workmen’s Compensation Insurance- annual payroll declaration.

# July

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
		Independencia de Estados Unidos				
9	 10	11	12	13	14	15
16	 17	 18	19	 20	21	22
23	 24	25	26	27	28	29
		Constitución E.L.A.				
30	31	<p style="text-align: right;"> <b>Línea Directa Servicio al Colegiado: 787.622.0900</b>  <b>Tel: 787.754.1950 * Fax: 787.753.0212 * <a href="http://www.colegiocpa.com">www.colegiocpa.com</a></b> </p>				

1

- Concessionaires Quarterly Report for personal property leasing companies (Quarter April-June 2017)
- Form 499R-1B- Employer's quarterly return of income tax withheld (Quarter April-June 2017. Must be filed electronically. Refer to Publication (14-05, 14-06 and 14-07).
- Form 941PR-FICA quarterly return. Payment with return if less than \$2,500 (Quarter April-June 2017)
- 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 2017)

10

- Form SC 2915D – 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 from 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

14

- 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 480.9—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-2915A- Filing of Sales and Use tax Monthly Return and Payment of corresponding tax – prior month.
- Form AS2915F-Filing of Sales and Use Tax Monthly Return to Services Rendered to other Merchants and Designated Professional Services and payment of corresponding tax. This return and corresponding payment must be made electronically through Treasury's website.

# August

SUN	MON	TUE	WED	THU	FRI	SAT
		 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		

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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
- 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, 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 third installment of income tax withheld on estimated distributable share of income of Special Partnership to resident individuals, estates and trust or nonresident U.S. citizens and domestic or foreign resident corporations or partnerships (that elected to be taxed as corporations); and distributable profit to stockholders of a corporation of individuals (Calendar year 2017)
- Form 480.31 Deposit Income Tax withheld from nonresidents—prior month if in excess of \$200
- Form 480-E-1—Third installment estimated income tax—corporations, partnerships and individuals—Calendar year taxpayers—year 2017
- Form 480-E-3A—Third installment of estimated tollgate tax—Calendar year taxpayers—year 2017
- EFTPS—Deposit the third installment of U.S. corporate estimated income tax—Calendar year taxpayers—year 2017
- Form 1040 ES, Third installment of U.S. individual estimated income tax (Calendar year 2017)
- 936 Corporation—P.R. income tax return—Calendar year 2016—extended due date
- Deposit special 10 percent tax withheld on Capital Investment Fund distributions—prior month
- Form 1120—Extended due date for filing (6 months)—Calendar year taxpayers—Calendar year 2016
- If applicable, deposit of third installment of income tax withheld on estimated net share of the income of a partnership that did not elect to be taxed as a corporations, and has a calendar taxable year.
- Form 1065 – Extended due date for filing partnership income tax return (5 months) – Calendar year partnerships – Calendar year 2016
- 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 corresponding payment must be made electronically through Treasury's website.

# September

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4 Día del Trabajo	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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16

- Form 499R-1- Deposit of income tax withheld on wages - prior month, if the employer is a monthly depositor.
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- 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

**NOTE:** Municipalities may indicate that the extension of time to file the volume of the business declaration is due on this date, instead of on the 25th. It is suggested that the due date be confirmed with the municipalities to avoid the imposition of penalties.

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 Tresury’s website.

25

- Form OCAM PA-O1- Volume of business declaration 2017-18 – six months extension of time if granted in April

**NOTE:** Municipalities may indicate that the extension of time to file the volume of the business declaration is due on October 16, 2017, instead of on this date. It is suggested that the due date be confirmed with the municipalities to avoid the imposition of penalties.

31

- Concessionaries Quarterly Report for personal property leasing companies (Quarter July – September 2017)
- Form 499R-1B—Employer’s quarterly return of income tax withheld (Quarter July – September 2017). Must be filed electronically. Refer to Publications 13-05, 13-06 and 13-07.
- Form 941PR—FICA quarterly return. Payment with return if less than \$2,500 (Quarter July – September 2017)
- Form 8109 or 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 July – September 2017)

# October

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9 Descubrimiento de América	10 	11	12	13	14
15	16 	17	18	19	20 	21
22	23	24	25 	26	27	28
29	30	31 				

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10

- 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
- Form 941PR – Extended due date FICA 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 \$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 monthly depositor.

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 Treasury's website.

# November

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10 	11 <b>Día del Veterano</b>
12	13	14	15 	16	17	18
19 <b>Descubrimiento de Puerto Rico</b>	20 	21	22	23 <b>Día de Acción de Gracias</b>	24	25
26	27	28	29	30		

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10

- 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
- Form 480.9A—Deposit income tax withheld from services rendered—prior month
- Last day for payment of Christmas Bonus
- Form 480.9—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 480.9A—Deposit of the fourth and last installment of income tax withheld on estimated distributable share of 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 2017)
- Form 480.31—Deposit income tax withheld from nonresidents—prior month if in excess of \$200
- Form 480-E-1—Fourth and last installment estimated income tax—Corporations—Calendar year taxpayers—year 2017
- Form 480-E-3A—Fourth and last installment estimated tollgate tax—Calendar year taxpayers—year 2017
- EFTPS—Deposit the fourth installment of U.S. corporate estimated income tax - Calendar year taxpayers—year 2017
- Deposit special 10 percent tax withheld on Capital Investment Fund distributions—prior month
- If applicable, deposit of fourth 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.

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's website.

# December

SUN	MON	TUE	WED	THU	FRI	SAT
					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
<b>Día de Noche Buena</b>	<b>Día de Navidad</b>					
31 <b>Despedida de Año</b>			<b>Línea Directa Servicio al Colegiado: 787.622.0900</b> <b>Tel: 787.754.1950 * Fax: 787.753.0212 * <a href="http://www.colegiocpa.com">www.colegiocpa.com</a></b>			

## Días Feriados 2017

Día de Año Nuevo	enero 1, domingo
Vispera del Día de Reyes ^	enero 4, miércoles
Víspera del Día de Reyes^	enero 5, jueves
Día de Reyes	enero 6, viernes
Natalicio Martin Luther King**	enero 16, lunes
Día de los Presidentes , George Washington**	febrero 20, lunes
Abolición de la Esclavitud~**	marzo 22, miércoles
Viernes Santo	abril 14, viernes
Día de las Madres	mayo 14, domingo
Día de la Recordación	mayo 29, lunes
Día de los Padres	junio 18, domingo
Independencia de EE.UU	julio 4, martes
Constitución ELA de Puerto Rico	julio 25, martes
Día del Trabajo	septiembre 4, lunes
Descubrimiento de América	octubre 9, lunes
Día del Veterano**	noviembre 11, sábado
Día del Descubrimiento de PR	noviembre 19, domingo
Día de Acción de Gracias	noviembre 23, jueves
Día después de Acción de Gracias ^	noviembre 24, viernes
Día de Noche Buena	diciembre 24, domingo
Día de Navidad	diciembre 25, lunes
Día después de Navidad ^	diciembre 26, martes
Día antes de Año Viejo ^	diciembre 30, sábado
Día antes de Año Nuevo ^	diciembre 31, domingo

\*\*Durante estos días el Colegio abrirá en su horario regular de 8:00a.m. a 5:00 p.m.

^Exclusivos del Colegio

~Se celebra lunes

## Directorio de Servicios al Colegiado

Servicio al Colegiado	Teléfono(787)	Correo Electrónico
Centro de Información de Servicio al Colegiado(CISEC)	622-0900	cisec@colegiocpa.com
Educación Continuada, Cuotas, Plan Médico, Seguros, Ofertas, Convención, Cambio de dirección		
Asesor Contributivo	622-0905	rcarazo@colegiocpa.com
Asesor Técnico	622-0905	jgarcia@colegiocpa.com
Asesor Recursos Humanos	622-0905	jgarcia@colegiocpa.com
Contabilidad	622-0907	ysepulveda@colegiocpa.com
Excelencia Profesional	622-0906	mlaboy@colegiocpa.com
Operaciones	622-0955	mrodriguez@colegiocpa.com
Secretaria Excelencia Profesional	622-0905	jgarcia@colegiocpa.com
Revisión de Bitácora	622-0905	jgarcia@colegiocpa.com
Educación Continuada	622-0910	educon@colegiocpa.com
Administrador de Sistemas	622-0947	privera@colegiocpa.com
Capítulos	622-0948	knieves@colegiocpa.com
Comités	622-0912	vhernandez@colegiocpa.com
“El CPA”, Comunicaciones	622-0945	acestero@colegiocpa.com
Auspicios Convención y Actividades	622-0946	maviles@colegiocpa.com
“Estampillas y Recepción	754-1950	
Oficina de la Junta de Gobierno	622-0950	carmencita@colegiocpa.com
Directora Ejecutiva	622-0950	ejimenez@colegiocpa.com