

## October 10

### FORM AS 2915.1 D

(Electronic filing through SURI)  
Tax on Imports Monthly Return and payment.

### FORM AS 2970.1

(Electronic filing through SURI)  
Declaration of Imports. **Nonbonded importers** - filed and paid on the date of introduction of items. **Bonded importers** - filed on the date of introduction. Payment is extended to the 10th day of the month following the month of introduction.

### FORM SC 2225

(Electronic filing through SURI)  
Monthly Excise Tax Return and payment.

## October 15

### FORM 499 R-1

(Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of September. If liability for the quarter is less than \$500, no deposit is required.

### DEPOSIT OF THE SALES AND USE TAX

**First installment.** Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

### FORM 480.9

Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.

## October 15 (cont.)

### DEPOSITS THROUGH SURI

Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.

### FORM 480.31

(Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of September in excess of \$200.

### FORM 480.32

(Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of September, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.

### FORM 480.20 and 480.30(II)

2018 P.R. Corporation Income Tax Return and 2018 Exempt Businesses Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations).

### FORM 482.0

2018 P.R. Individual Income Tax Return, if the 6-month automatic extension was obtained.

### Last day of payment of second installment of the Individual Income Tax Return for 2018 taxable year.

### FORM 482.0 (C)

2018 P.R. Composite Return Partners and Individual Members of Partnerships and Limited Liability Companies, if the 6-month automatic extension was obtained.

## October 15 (cont.)

### FORM 480.7 (OE)

2018 P.R. Informative Return for Income Tax Exempt Organizations, if the 6-month automatic extension was obtained (calendar year entities).

### FORM 480.80

2018 P.R. Fiduciary Income Tax Return (Estate or Trust), if the 6-month automatic extension was obtained.

### FORM TSCH-1

Chauffeur's (and other employees') Social Security - Quarterly payment.

## October 21

### SALES AND USE TAX

Monthly Municipal Return and payment.

### FORM AS 2915.1

(Electronic filing through SURI) Sales and Use Tax Monthly Return and payment. (Includes Basic - SUT, preexisting contracts and auctions, and Special 4% SUT).

## October 23

### VOLUME OF BUSINESS DECLARATION

### (MUNICIPAL LICENSE TAX)

Due date if the 6-month extension was obtained. Due to "Autonomous Municipalities Act" date varies, subject to municipalities' interpretation.

## October 31

### FORM 499 R-1B

(Electronic filing) – Employer's Quarterly Return of Income Tax Withheld – Quarter ended 9/30/19.

### FORM PR-UI-10 and PR-UI-10A

(Electronic filing) P.R.

Unemployment

Insurance and Disability Benefits - Quarter ended 09/30/19.

### DEPOSIT OF THE SALES AND USE TAX

**Second installment.** Large taxpayers and merchants with monthly sales tax deposits for the prior year in excess of \$2,000.

### NEW: QUARTERLY

### RECONCILIATION FORM

**Professional Services.** Last day for the filing and payment of any amount owed for the quarter ended 9/30/19. \*Form not available at printing time.



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