

PUERTO RICO TAX COMPLIANCE



Acceso a Financiamiento para Pequeñas Empresas
Universidad de Puerto Rico-Recinto Carolina
31 de enero 2013

**PUERTO RICO BUSINESS
TAX EVENTS CALENDAR**

FORM	RETURN DESCRIPTION	DUE DATE	EVENTS	
			CORPORATION	INDIVIDUAL
481 & 482	Income Tax Return	Day 15 of 4th month after year end	1	1
OCAM PA-01	Volume Of Business(Patente)	5 Days After April 15	1	1
	Corporation Report	15-Apr	1	0
AS 29-1	Personal Property Tax Crim	15-May	1	1
480 E	Estimated Income Tax Declaration	Day 15 of 4th month after year end	1	1
480 E1	Estimated Income Tax Payments Individual	Apr-15 Jun-15 Sep-15 Jan-15	0	4
480 E1	Estimated Income Tax Payments Corporation	Apr-15 Jun-15 Sep-15 Dec-15	4	0
1040PR	Self Employment Tax Return	15-Apr	0	1
1040ES	Us Estimated Tax Payments For Individuals	Apr-15 Jun-15 Sep-15 Jan-15	0	4
941PR	Fica Quarterly Return	Apr-30 Jul-31 Oct-31 Jan-31	4	4
499R-1B	Employer'S Quarterly Return Of Income Tax Withheld	Apr-30 Jul-31 Oct-31 Jan-31	4	4
PR-UI-10	Unemployment Insurance And Disability	Apr-30 Jul-31 Oct-31 Jan-31	4	4
940PR	Federal Unemployment Annual Return	31-Jan	1	1
499R-3	Annual Reconciliation Statement Of Income Tax Withheld	31-Jan	1	1
499-R-2 W-2Pr	Employer'S Withholding Statements	31-Jan	1	1
W-3 PR	Annual Reconciliation Of Fica Tax Withheld	28-Feb	1	1
480.5	Summary Of Informatives Returns (480.6A, 480.6B And 480.7)	28-Feb	1	1
480.6A	Annual Informative Return - Income Not Subject To Withholding	28-Feb	1	1
480.6B	Annual Informative Return - Income Subject To Withholding	28-Feb	1	1
480.6B1	Annual Reconciliation Statement	28-Feb	1	1
480.9A	Payment Voucher Of Income Tax Withheld From Professional Services	10 of every month	12	12
SC 2915	Sales And Use Monthly Tax & Payment	10 of every month	12	12
	TOTAL		53	57

This Calendar and its content do not constitute advice. Clients should not act solely on the basis of the material contained in this publication. It is intended for information purposes only and should not be regarded as specific advice. In addition, advice from proper consultant should be obtained prior to taking action on any issue dealt with in this calendar.

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