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# Puerto Rico Tax Compliance Guide



**BY TORRES CPA GROUP**

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# Puerto Rico Tax Compliance Guide

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Understanding the Puerto Rico tax system and its interrelation with United States is crucial for individuals and entities doing business in Puerto Rico. Puerto Rico is not a state; it's a territory, with its own Business and Payroll laws and regulations.

The following Puerto Rico Tax Compliance Guide is designed to give an insight into doing business in Puerto Rico. It provides relevant background information, which will be of assistance to organizations considering establishing business in the Island. Nonetheless, it is highly recommended to seek advice and counsel from qualified professional sources before undertaking any business.

Certain exclusions and exemptions may apply and when specific problems occur in practice, it will often be necessary to refer to the laws and regulations of Puerto Rico, and to obtain appropriate accounting and legal advice.

It is understood that the following overview does not constitute any formal rendering of either legal, accounting, tax or professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted.

Torres CPA Group is an Advice Certified Public Accounting Firm offering Audit, Tax, Consulting and Financial Outsourcing services for over 33 years. If you require any further information, please do not hesitate to contact us.

**CPA William Torres Torres**

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# Starting a Business in Puerto Rico Requirements

A newly organized or registered business in Puerto Rico must comply with the requirements of different government agencies.

## Registration and Authorization

Before conducting business locally, all corporations or limited liability companies must register at the Puerto Rico State Department.

## Requesting and Registering an Employer Identification Number

Every entity engaged in business in Puerto Rico must obtain a federal Employer Identification Number (EIN) from the U.S. Internal Revenue Service (IRS) by filing Form SS-4. Upon obtaining an EIN, the entity must file a copy of the certificate of incorporation, and a copy of Form SS-4 at the P.R. Department of Treasury.

## Sale and Use Taxes

Every business (Merchant) in Puerto Rico must request a Merchants' Registration with the Puerto Rico Treasury Department (PRTD). Application must be presented thirty (30) days before initiating business. Failure of timely registration may result in a \$10,000 fine.

## Municipal License Tax

When a new business is established, the semester in which it commences operations is generally exempt, provided that the business informs the Municipal Treasurer (within the first 30 days of operations) that it has established a business in the municipality. A tax return must be filed for the following semester annualizing the volume of business obtained during the first semester of operations. Semesters run from July 1 through December 31, and from January 1 through June 30.

## Income Tax Withheld on Salaries and Wages

An employer is required to withhold income tax at source on the salaries and wages paid to employees performing services in Puerto Rico. Employer is required to register its employer's identification number with the Puerto Rico Treasury Department within 30 days of initiating his employer's status. Failure to comply will result in penalties. In addition, the salaries and wages will not be deductible for tax purposes, and the employer will be liable for amount not withheld.

### **Withholding exemption certificate**

Employers must complete and retain Form 499-R-4 for each employee. The information provided is the support and authorization for income tax withholding on payroll payments.

### **Workmen's Accident Compensation Insurance**

Workmen's Compensation is a compulsory insurance that provides compensation for accidents incidental to or as a consequence of employment. The Puerto Rico State Insurance Fund Corporation provides this insurance. All employers are required to obtain it within 30 days of initiating operations.

### **Puerto Rico Unemployment, Disability Benefits, and Chauffeur's Social Security Tax**

Employers in Puerto Rico must register as an employer at the Department of Labor and Human Resources, and at the Bureau of Chauffeurs Social Security of Puerto Rico within 30 days of initiating operations.

### **Books and records**

An entity engaged in business in Puerto Rico must keep and maintain accounting records and supporting documents. Such documents will clearly show the financial condition and results of operations in Puerto Rico.

### **Audited financial statements**

A full set of audited financial statements (balance sheet, income statement and cash flow) must accompany all the statutory reports if the gross volume of business is three million dollars or more. On the other hand, the Annual Corporate Report will only be accompanied by an audited balance sheet, certified by a Puerto Rico licensed Certified Public Accountant (CPA).

# Doing Business in Puerto Rico Requirements

## Sale and Use Taxes

A Sale and Use Tax of eleven and a half percent (11.5%) (SUT) applies on sales of tangible personal property, taxable services, admission rights and combined transactions, subject to certain exclusions and exemptions. Designated professional services and business-to-business services (B2B) are subject to a SUT of four percent (4%).

A merchant is required to collect said tax as a withholding agent responsible for the payment of the Sales and Use Tax. He is also required to file a Monthly Sales and Use Tax Return, no later than the twentieth (20<sup>th</sup>) day of the following month in which the taxes were collected or in which the transaction subject to the tax took place.

## Self-imposed IVU (reverse charge)

Applicable IVU will be Self-imposed by the business in Puerto Rico who receives the services from a non resident or entity not engaged in trade or business in Puerto Rico, and is responsible for sending the IVU payment to the Treasury Department with the Monthly Sale and Use Tax Return applicable to Services on or before the 20<sup>th</sup> of the next month following of making the payment or receiving the services. Otherwise, you cannot claim the deduction as an expenditure for those services in the Income Tax Return.

## Importers of tangible personal property and Use Taxes

Every person who imports tangible personal property by any means, including postal service or air carrier, subject to the use tax, must file a USE TAX RETURN ON IMPORTS by the tenth (10<sup>th</sup>) day of the month following the month in which the transaction subject to the tax takes place. The filing must be made electronically through the PICO (Merchant Integrated Site) system. This requirement does not apply to the municipal sales and use tax.

It is important that every business which imports and files declarations as part of the process for taking possession of the merchandise, must be registered in PICO (Merchant Integrated Site) system. To register with PICO, you must visit PRTD web page [www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr) and is required to have an email address to create a personal user account.

## **Withholding to Resident Recipients**

Payments made by any person in business in excess of \$1,500 to another person (individual or entity) for services performed within Puerto Rico are subject to a seven percent (7%) withholding. Any in-kind payment is considered a payment for these purposes. The amount withheld should be deposited at the Puerto Rico Treasury Department on or before the tenth (10) day of the month following the close of the month in which the tax was deducted, subject to certain exclusions and exemptions. The amount withheld or deposited will be credited against their income tax liability.

Businesses should file an annual reconciliation statement for payments made to each service provider on or before February 28 of the following calendar year when the services were rendered. A copy of the statement, equivalent to US IRS form 1099, should be given to the service provider. Such statement must include: the provider's name, address, E.I.N., telephone number, amount received and the corresponding tax withheld. Failure to comply with the withholdings or filing returns would make payments of the services none deductible for tax purposes, the merchant would be liable for the amount not retained, and could also result in penalties.

## **Withholding to Non-resident Recipients**

A withholding of income tax at source is required to be made on payments to nonresidents to the extent that they constitute gross income from sources within Puerto Rico individuals, rates vary based on provider's tax status. The amount withheld should be deposited at the Puerto Rico Treasury Department on or before the fifteenth (15<sup>th</sup>) day of the month following the close of the month in which the tax was deducted. Failure to comply with the withholdings or filing returns would make payments of the services none deductible for tax purposes, the merchant would be liable for the amount not retained, and could also result in penalties.

## **Municipal License Tax**

Businesses in Puerto Rico are normally subject to payment of municipal license taxes. For non-financial businesses, such tax may be as high as .5% (1/2 of 1%) of the volume of business (defined as gross receipts) received or accrued during the year. The maximum rate for a for-financial business is 1.5% on income from interest, rents, fees, profits, etc.

The municipal volume of business statements must be filed on or before the fifth (5) working days following April 15 of each year. These must reflect the volume of business obtained during the accounting year preceding the filing of the return. If the tax is paid at the time of filing the return on April, a discount of 5% is allowed.

The municipal license tax is payable in two instalments due on July 15 and January 15, following the filing date.

If the taxpayer operates in more than one municipality, a breakdown of the volume of business by municipality must be prepared and attached to the forms. A separate form must be filed at each municipality in which business is conducted.

The Municipal License Tax Act imposes penalties for failure to file a complete tax return unless it is shown that such failure is due to reasonable causes and not to wilful neglect. Merchant is subject to a five percent (5%) penalty of the amount of the municipal license taxes due, if this is not corrected within 30 days, an additional 5% for each additional 30 days or fraction will be added thereof during which such failure continues, not to exceed 25% in the aggregate.

## **Property Taxes**

Business entities that on January 1<sup>st</sup> own personal property that is used to conduct business in Puerto Rico are subject to the personal property tax in the municipality where it is located, unless otherwise exempt. Such tax is computed on the net book value of taxable property, some exemptions may apply. The maximum tax rate is 9.83% and varies depending on the municipality in which the taxable property is located. Taxable property normally includes cash on hand, inventories, materials and supplies, furniture and fixtures, and machinery and equipment used in the business. A minimum residual value is assigned to items which are substantially depreciated. Certain personal properties, including intangible properties, are exempt. The Municipal Revenue Collection Center (CRIM), however, understands that computer software is not exempt as an intangible property.

A personal property tax return must be filed on or before May 15 of each year. A penalty of 5% per month up to a maximum of 25% is imposed for late filing of the return, unless it is shown that failure to file is due to reasonable causes and not to wilful neglect. Taxpayers with an expected personal property tax liability in excess of one thousand dollars (\$1,000) are required to make estimated payments in four equal instalments on or before the following dates: August 15, November 15, February 15, and May 15.

# Employer's Tax Requirements in Puerto Rico

An employer is a person or organization for whom a worker performs services as an employee. Employers are required to withhold, to report and pay employment taxes on wages paid.

Definition of source employment income is generally treated as a Puerto Rican sourced compensation when the individual performs the services while physically located in Puerto Rico. The source is not determined by where the wages are paid from, but rather by where the services are performed.

An employer is subject to the reporting and withholding requirements covered under the Pay-As-You-Go (PAYG) system.

## **FICA**

The United States provisions of the FICA or Social Security and Medicare requirements are applicable to Puerto Rico employers and employees as well. The employee tax must be withheld by the employer from the employees' wages and is paid through deposits. Generally, an employer is a monthly depositor for the entire calendar year if the aggregate amount of employment taxes reported for the look-back period is \$50,000 or less. Under the monthly deposit schedule, FICA deposit is due by the fifteenth (15<sup>th</sup>) day of the following month.

## **FUTA**

The Federal Unemployment Tax Act provisions also apply in Puerto Rico. The tax is imposed on persons who employ one or more individuals for a portion of a day in each of 20 weeks in the current or preceding calendar year, or who pay in the aggregate \$1,500 or more in wages within a calendar quarter of the current or preceding calendar year.

The FUTA tax liability is computed after a credit for the Puerto Rico unemployment tax on the first \$7,000 of wages paid to an employee each calendar year. No monthly deposit is required if the tax liability is \$500 or less.

Final payment and return must be filed on January 31st.

## **Income Tax Withheld on Salaries and Wages**

An employer is required to withhold income tax at source on salaries and wages paid to its employees performing services in Puerto Rico. The withholding rates depend on the personal exemption and credits for dependants claimed in the Puerto Rico withholding exemption certificate, which each employee is required to complete. The Puerto Rico Treasury Department publishes tables that determine the amount of tax to be withheld.

Withheld taxes should be deposited monthly together with a monthly return (monthly deposit of income tax withheld). Unless withholdings have not exceeded \$500.00, payment should be made along with an Employer's Quarterly Return of Income Tax Withheld return, on or before April 30, July 31, October 31 and January 31 of each year. If withholding for the look back (prior 12 month ended June 30) period is over \$50,000, deposits should be made semi-weekly.

The Puerto Rico equivalent of the U.S. Form W2 is the 499R2/W2PR (Withholding Statement), and must be filed for each employee.

An Annual reconciliation statement of Form 499R2/W2PR and tax withheld should be filed to the Puerto Rico Treasury Department on or before January 31st of each year.

Form W3PR shall be filed with the Social Security Administration no later than the last day of February following the end of the calendar year for which the withholding was performed, including the 499R2/W2PR Form.

## **Puerto Rico Unemployment Tax**

Each employer must pay the Puerto Rico Unemployment tax on the first \$7,000 of annual wages paid and may be credited against the Federal Unemployment tax. The tax is to be paid quarterly on the last day of the calendar month following each calendar quarter payable to the Secretary of the Treasury of Puerto Rico.

## **Disability Benefits Tax**

Disability Insurance tax is imposed on the first \$9,000 of wages and salaries paid during the calendar year. This provides compensation to workers for loss of salaries resulting from disability caused by sickness or accident not related with their employment. Both employer and employee share the tax burden evenly. Employees subject to the Chauffeur Social Security Tax are not subject to this tax. This tax should be paid in the same manner as the Unemployment Tax; however, a private plan may substitute it.

## **Chauffeur's Social Security**

If the employer hires non-executive employees who are required or permitted to operate motor vehicles as an integral and regular part of their jobs, chauffeur's social security must be paid in lieu of the Puerto Rico Disability Insurance Tax.

Quarterly returns are required to be filed no later than the fifteenth (15<sup>th</sup>) day after the last day of each calendar quarter, payable to the Puerto Rico Secretary of the Department of Labor and Human Resources, Bureau of Chauffeurs Social Security.

## **Workmen's Accident Compensation Insurance**

Workmen's Compensation Insurance provides compensation for accidents incidental to or as a consequence of employment. This is a compulsory insurance that is obtained from the Puerto Rico State Insurance Fund Corporation.

All employees of a business, including executive officers, are required to be covered by this insurance. Generally, it is paid in two instalments upon notice mailed to the employer by the State Insurance Fund.

Businesses are required to file, no later than July 20th of every year, indicating the number of employees, occupation, and the wages paid during the preceding July 1 to June 30.

## **Christmas Bonus**

Employers must pay bonuses to all employees who have worked more than 700 hours during the 12-month qualifying period starting on October 1 of each year and ending on September 30 of the following year ("qualified employees").

Employers with up to 15 employees have to pay their qualified employees a bonus equal to 3.00% of the employee's earned wages during the qualifying period, up to \$10,000 of wages (maximum bonus \$300). Employers with 16 or more employees have to pay their qualified employees a bonus equal to 6.00% of the employee's earned wages during the qualifying period, up to \$10,000 of wages (maximum bonus \$600). The total amount of bonuses required to be paid by an employer will not exceed 15% of its profits derived during the qualifying period.

The Christmas Bonus must be paid to employees between December 1 and December 15 of the current year.

# Corporation's Filing Requirements

## Registration and Authorization

Before conducting business locally, all corporations or limited liability companies must register at the Puerto Rico State Department.

Puerto Rico corporations are treated as foreign corporations for U.S. income tax purposes. If a U.S. corporation decides to establish its operations in Puerto Rico through a Puerto Rico subsidiary, the latter will not constitute part of the consolidated group for purposes of U.S. income tax returns, since a P.R. corporation is considered a foreign corporation for U.S. purposes.

A foreign corporation (one that is organized under the laws of a country other than Puerto Rico) may engage in business in Puerto Rico as a division or branch of that foreign corporation or as a separate corporation or subsidiary. Resident foreign corporations are taxed in Puerto Rico on their Puerto Rico source income and on any effectively connected income at the same graduated tax rates as any domestic corporation.

## Estimated Income Tax Payments

A business operating in Puerto Rico may also be required to make the estimated income tax payments due on the fifteenth (15<sup>th</sup>) day of the fourth, sixth, ninth and twelfth month of the taxable year and penalties are imposed for underpayment of the estimated tax.

## Annual Corporation reports

Corporations registered at the Department of State of Puerto Rico are required to file an annual corporation report on or before April 15th of every year.

## Corporate Income Tax Return

All corporations (including branches) doing business in Puerto Rico are required to file an income tax return on or before the fifteenth (15<sup>th</sup>) day of the fourth month following the close of its taxable year. LLC must file on or before the fifteenth (15<sup>th</sup>) day of the third month following the close of its taxable year, if it is taxed as a pass-through entity.

## **Group Identification Number**

Every group of corporations that are members of a group of related entities shall request a Group Identification Number to the Department of the Treasury. The number must be included, in the space provided, in each of the corporate income tax returns filed by the members of the group. The form may only be filed electronically through the online services of the Treasury Department website.

# **Individuals Residing in Puerto Rico Tax Requirements**

Residents of Puerto Rico are subject to federal income tax on their worldwide income. However, U.S. Code Section 933 permits a bona fide individual resident of Puerto Rico to exclude the Puerto Rico source of income from his gross income for U.S. tax purposes. The bona fide residence in Puerto Rico for income tax purposes is established through the three tests included in U.S. Code Section 937: the (a) presence test, (b) tax home test, and (c) closer connection test. Bona fide residents of Puerto Rico will be subject to U.S. income tax on income from sources outside Puerto Rico.

Individuals resident of Puerto Rico whose gross income for the taxable year, net of exemptions, exceeds \$5,000; or not resident of Puerto Rico, and citizen of the United States, whose gross income from Puerto Rico sources for the taxable year, net of exemptions, exceeds \$5,000, must file a Puerto Rico income tax return.

## **Self-employed persons in Puerto Rico are required to pay federal FICA taxes**

If you have income that is effectively connected with business in Puerto Rico, you must file a 1040PR with the IRS to report your self-employment income and, if necessary, pay self-employment tax.

Self-employed individuals must pay an estimated tax if they expect to owe at least \$1,000 of Puerto Rico income tax or Federal tax, during the taxable year, after subtracting his withholdings and refundable credits.

# Tax Advantages ACT 20 & ACT22

In order to create, promote and develop a strong cluster of industries that export products and services, the Government of Puerto Rico has implemented a series of unparalleled tax and operational advantages and incentives. Prospect investors and entrepreneurs can benefit from this unique program, especially from those areas regarding tax exemptions.

Act 20 and 22 of this program stand out as pillars of the complete tax package. Exemptions included in Act 20, Export Services Act, cover three main areas. Businesses that export services can enjoy a 4% flat income tax rate on income related to such services. This rate may be reduced to 3% when more than 90% of the eligible business's gross income is derived from export services and such services are considered "strategic services" as set forth under the Act.

In addition, eligible businesses will receive a 100% tax exemption on dividends derived from the export services income. They can also enjoy a 100% exemption on property taxes when they use local facilities as corporate headquarters, call centers or shared service centers. This exemption extends for a five year period, and a 90% exemption will apply thereafter for the remaining period of time covered by the Tax Exemption Decree.

The program also encourages non-residents doing business in Puerto Rico for the past 15 years to become bona fide residents. Act 22, Individual Investors Act, provides a 100% tax exemption from Puerto Rico Income Taxes on all dividends and interest. This exemption also applies to both short and long term capital gains accrued after the individual becomes an official resident.

For more information on the program and eligibility requirements please contact us at Torres CPA group.

# ANNEXES

## Puerto Rico Filing Requirements Legend

NAME	CONVENTION
Electronic Filing	
Form manual Filing	
Department of Economic & Commercial Development	DDEC
Puerto Rico Treasury Department	PRTD
Federal Internal Revenue Services	IRS
Municipal All Municipality where conduction business	MUNI
Municipal Revenue Collection Center	CRIM
Department of State PR, Corporate Division	State Dept.
Puerto Rico Labor Department	PRLD
State Insurance Fund of PR	SIPR
Monthly Filing	
Quarterly Filing	
Annual Filing	
15th day of the 4rd moth following Corporations year end	
Filing by the 10th of the month	10th
Filing by the 20th of the month	20th
Filing by the 28th of the month	28th
Filing by end of the month	ME

# Puerto Rico Start Up Business Filing Requirements

TYPE OF FILING	DUE DATE	FILING WITH	PENALTIES
Registration and Authorization to do Business in PR	Before commencement of doing business	PRSD	No legal binding in PR
Request Employer Identification Number	Prior to any Tax Filing	IRS	Can not open a Bank Account
Sales and Use Tax Registration Merchant's Registry	Before commencement of doing business	PRTD	\$10,000
Sales and Use Tax Lotto Registration	With 30 days after the issue date of the Merchant's Registry	PRTD	\$20,000
Merchant Integrated Site Registration (PICO)	Before file the first SUT Return	PRTD	Greater of \$100 or 10% of tax due
Municipal License Tax	Within 30 days of commencement of operations	MUNI	\$500
PR Employer Number Registration	First 30 days commencement of employer status	PRTD	Penalties and civil charges
Withholding exemption Certificate	Obtain from employee before commencement of working	PRTD	\$500 per employee
Workmen's Accident Compensation Insurance	First 30 days of commencement of operations	SIPR	Declared non Insured Employer
PR Unemployment & Disability Registration	First 30 days commencement of employer status	PRDL	\$1,000 and or criminal charges
Business Books & Records	Must be kept in Puerto Rico		Revoke Authorization to do Business
Audited Financial Statements	If volume over \$3 million certified by licensed Certified Public Accountant (CPA)		Returns are consider as not filled

# Puerto Rico All Business Filing Requirements

TYPE OF FILING	FORM	DUE DATE												FILING		
		MONTH												DAY	WITH	HOW
		J	F	M	A	M	J	J	A	S	O	N	D			
Monthly Tax of Import	SC 2915D	J	F	M	A	M	J	J	A	S	O	N	D	10th	PRTD	
Service Rendered Withholdings	480.9A	J	F	M	A	M	J	J	A	S	O	N	D	10th	PRTD	
SUT Payment of Imported Goods	AS SC 2970.1	J	F	M	A	M	J	J	A	S	O	N	D	10th	PRTD	
Withholding Non -Resident	480.31	J	F	M	A	M	J	J	A	S	O	N	D	15th	PRTD	
SUT Sales & Use Tax	AS SC2915	J	F	M	A	M	J	J	A	S	O	N	D	20th	PRTD	
SUT Sales & Use Tax Municipal	CC-001	J	F	M	A	M	J	J	A	S	O	N	D	20th	MUNI	
Personal Property Tax Estimates	BC-85-ES		F			M			A			N		15th	CRIM	
Personal Property Tax Return	AS-29					M								15th	CRIM	
Informative Withholding Returns	480.6		F											28th	PRTD	
Annual Reconciliation Service Withholdings	480.6B.1		F											28th	PRTD	
Volume of Business Declaration	OCAM PA-01				A									20th	MUNI	
Volume of Business Tax second payment		J												15th	MUNI	
Volume of Business Tax first payment							J							15th	MUNI	
Annual Payroll Statement to State Insurance Fund of PR	CFSE-693						J							20th	SIPR	
Last date to pay Christmas Bonus													D	15th	PRDL	

# Puerto Rico Payroll Tax Filing Requirements

TYPE OF FILING	FORM	DUE DATE											FILING				
		MONTH											DAY	WITH	HOW		
Deposit Employee Income Tax Withholding	499-R-1	J	F	M	A	M	J	J	A	S	O	N	D	15th	PRTD		
Deposit Social Security & Medicare	941V-PR	J	F	M	A	M	J	J	A	S	O	N	D	15th	IRS		
Chauffeur's Payment	TSCH-1	J			A			J			O			15th	DL		
Employer's Quarterly Income Tax Withheld	499R-1B	J			A			J			O			ME	PRTD		
PR Unemployment Insurance and Disability Benefits	PR-UI-10	J			A			J			O			ME	DL		
Social Security & Medicare	941-PR	J			A			J			O			ME	IRS		
Employer's Withholding Statement for year ended	499 R2/W-2 PR	J												ME	PRTD		
Annual Reconciliation Statement of Income Tax Withholding on Salaries	499 R-3	J												ME	PRTD		
Annual US Unemployment	940	J												ME	IRS		
Withholding Annual Reconciliation FICA	W-3PR		F											ME	IRS		
PR Summary of Informative Returns	480.5		F											ME	PRTD		
Informative Returns	480.6		F											ME	PRTD		
Annual Reconciliation Statement of Income subject to withholdings	480.6B.1		F											ME	PRTD		

# Puerto Rico Corporate Tax Filing Requirements

TYPE OF FILING	FORM	DUE DATE												FILING			
		MONTH						DAY						WITH	HOW		
Payment of Withheld on Dividends	480.9	J	F	M	A	M	J	J	A	S	O	N	D		PRTD		
Corporate Estimated PR Income Tax	480.E-1				A		J		S			D	15th	PRTD			
Corporate Estimated US Income Tax	1040-ES				A		J		S			D	15th	IRS			
Corporate PR Income Tax Return	480.2				A								15th	PRTD			
Corporate Federal Tax Return None PR source Income	1120			M									15th	IRS			
Control Group Return	SC -2652				A								15th	PRTD			
Corporate Annual Report					A								15th	State Dept.			
Income Tax Exempt Organizations Tax Return					A								15th	PRTD			
Exempt Corporate Report						M							15th	DDEC			
163 Law Report						M							ME	PRTD			

# Puerto Rico Individual Filing Requirements

TYPE OF FILING	FORM	DUE DATE											FILING		
		MONTH						DAY	WITH	HOW					
Personal Estimated PR Income Tax	480.E-1	J			A		J		S			15th	PRTD		
Personal Estimated US Income Tax	1040-ES	J			A		J		S			15th	IRS		
Personal PR Income Tax Return	482				A							15th	PRTD		
Personal Federal Tax Return	1040PR				A							15th	IRS		