

2018 TAX CALENDAR

Growing Together

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JANUARY							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
	1	2 * NEW YEAR	3	4	5	6 * THREE KINGS DAY	Tax on Imports Monthly Return 10	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
7	8	9	10	11	12	13	Municipal Tax License (2nd payment without discount) 16	Estimated Tax Payments: Income Tax (4th installment) Social Security (4th installment) 16	Deposits of Income Tax and Social Security withheld 16
14	15 * MARTIN LUTHER KING	16	17	18	19	20	Deposit for sale to non resident affiliated corporation 1st Biweekly Sales Tax Installment	Municipal Tax License (2st payment without discount)	FUTA PR (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax With held (499 R-1B) Chauffeur's Insurance 31
21	22	23	24	25	26	27	Monthly Sales Tax Return (IVU) Online Filing 22	Deposit for sale to non resident affiliated individual	Annual Report or LLC Annual Fee Deposit for sale to non resident affiliated corporation
28	29	30	31				Real Property Tax (2nd Payment with discount) 31	Monthly Sales Tax Return (IVU) Online Filing 22	US Corporation Income Tax Return Form 1120
							2nd Biweekly Sales Tax Installment	Real Property Tax (2nd payment without discount) 31	Informative Return for Income Tax Exempt Organization

APRIL							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
1	2	3	4	5	6	7	2nd Biweekly Sales Tax Installment (March) 2	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
8	9	10	11	12	13	14	Tax on Imports Monthly Return 10	Income Tax Return Self-Employment Tax Return (1040 PR) 16	Deposits of Income Tax and Social Security withheld 16
15	16	17	18	19	20	21	Income Tax Return: 1st Estimated Tax Payment: Corporations, Partnership 16	Estimated Tax Payments: Income Tax (1st installment) Social Security (1st installment)	FUTA PR (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax Withheld (499 R-1B) Chauffeur's Insurance Sale to non resident affiliated corporation 30
22	23	24	25	26	27	28	Annual Report or LLC Annual Fee Deposit for sale to non resident affiliated corporation	Deposit for sale to non resident affiliated individual	US Individual Income Tax Return Form 1040
29	30						US Corporation Income Tax Return Form 1120	Monthly Sales Tax Return (IVU) Online Filing 20	Municipal Tax License Return 23

FEBRUARY							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
				1	2	3	Tax on Imports Monthly Return 12	Tax on Imports Monthly Return 12	Deposit of withholding on payments for Professional Services 12
4	5	6	7	8	9	10	Deposit for sale to non resident affiliated corporation 15	Deposit for sale to non resident affiliated individual 15	Deposits of Income Tax and Social Security withheld 15
11	12	13	14	15	16	17	Property Tax (3rd payment) 1st Biweekly Sales Tax Installment	Property Tax (3rd payment) Monthly Sales Tax Return (IVU) Online Filing 20	State Insurance Fund (2nd Payment) 20
18	19 * GEORGE WASHINGTON	20	21	22	23	24	State Insurance Fund (2nd payment) Informative Returns Income not subject to withholdings (408.6 A) 28	Monthly Sales Tax Return (IVU) Online Filing 20	Informative Returns Income not subject to withholdings (408.6 A) 28
25	26	27	28				Informative Returns Income subject to withholding (480.6 B) 2nd Biweekly Sales Tax Installment	Informative Returns Income subject to withholding (480.6 B)	Informative Returns Income subject to withholding (480.6 B)

MAY							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
				1	2	3	Tax on Imports Monthly Return 10	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
6	7	8	9	10	11	12	Deposit for sale to non resident affiliated corporation 15	Deposit for sale to non resident affiliated individual 15	Deposits of Income Tax and Social Security withheld 15
13	14	15	16	17	18	19	Property Tax Return Estimated Property Tax (4th payment)	Property Tax Return Estimated Property Tax (4th payment)	State Insurance Fund (2nd Payment) 20
20	21	22	23	24	25	26	Exempt Corporation Annual Report 1st Biweekly Sales Tax Installment	Monthly Sales Tax Return (IVU) Online Filing 21	Informative Returns Income subject to withholding (480.6 B)
27	28 * MEMORIAL DAY	29	30	31			Monthly Sales Tax Return (IVU) Online Filing 21	Monthly Sales Tax Return (IVU) Online Filing 21	Informative Returns Income subject to withholding (480.6 B)

MARCH							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
				1	2 * AMERICAN CITIZENSHIP DAY	3	Tax on Imports Monthly Return 12	Tax on Imports Monthly Return 12	Deposit of withholding on payments for Professional Services 12
4	5	6	7	8	9	10	Income Tax Pass-Through Entity LLC, SE and Corp of Individual Return 15	Deposit for sale to non resident affiliated individual 15	Deposits of Income Tax and Social Security withheld 15
11	12	13	14	15	16	17	Deposit for sale to non resident affiliated individual 1st Biweekly Sales Tax Installment	Monthly Sales Tax Return (IVU) Online Filing 20	Deposits of Income Tax and Social Security withheld 15
18	19	20	21	22 * EMANCIPATION DAY	23	24	Monthly Sales Tax Return (IVU) Online Filing 20	Monthly Sales Tax Return (IVU) Online Filing 20	Deposits of Income Tax and Social Security withheld 15
25	26	27	28	29	30 * HOLY FRIDAY	31			Deposits of Income Tax and Social Security withheld 15

JUNE							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
					1	2	Tax on Imports Monthly Return 11	Tax on Imports Monthly Return 11	Deposit of withholding on payments for Professional Services 11
3	4	5	6	7	8	9	Deposit for sale to non resident affiliated corporation	Estimated Tax Payments: Income Tax (2nd installment) Social Security (2nd installment) 15	Deposits of Income Tax and Social Security withheld 15
10	11	12	13	14	15	16	Estimated Tax Payment: Corporation Partnership (2nd installment) Deposit for sale to non residents affiliated corporation	Deposit for sale to non resident affiliated individual	Deposits of Income Tax and Social Security withheld 15
17	18	19	20	21	22	23	Extension Annual Report 1st Biweekly Sales Tax Installment	Monthly Sales Tax Return (IVU) Online Filing 20	Deposits of Income Tax and Social Security withheld 15
24	25	26	27	28	29	30	Monthly Sales Tax Return (IVU) Online Filing 20	Monthly Sales Tax Return (IVU) Online Filing 20	Deposits of Income Tax and Social Security withheld 15

* Business fiscal year ending 12/31
 * Apply to annual withholding < of \$90,000
 * Federal Holidays
 * Holidays on Sunday applies to the next labor day.

JULY							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
							2nd Biweekly Sales Tax Installment (June) 2	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
1	2	3	4	5	6	7	Tax on Imports Monthly Return 10	Municipal Tax License (1st payment without discount) 16	Deposits of Income Tax and Social Security withheld 16
			INDEPENDENCE DAY				Municipal Tax License 1st payment without discount) 16	Deposit for sale to non resident affiliated individual	State Insurance Fund (1st Payment) 20
8	9	10	11	12	13	14	Deposit for sale to non resident affiliated corporation	Monthly Sales Tax Return (IVU) Online Filing 20	FUTA (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax Withheld (499 R-1B) Chauffeur's Insurance Sale to non resident affiliated corporation 31
							1st Biweekly Sales Tax Installment	Real Property Tax (1st payment with discount) 31	
15	16	17	18	19	20	21	Monthly Sales Tax Return (IVU) Online Filing 20		
							State Insurance Fund (1st Payment)		
22	23	24	25	26	27	28	Real Property Tax (1st Payment with discount) 31		
							2nd Biweekly Sales Tax Installment		
29	30	31							

OCTOBER							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
	1	2	3	4	5	6	2nd Biweekly Sales Tax Installment (September) 1	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
							Tax on Imports Monthly Return 10	2nd Payment of Income Tax Return (employees receiving wages) 15	Deposits of Income Tax and Social Security withheld 15
7	8	9	10	11	12	13	Income Tax Return: Corporations with fiscal year 6/30 Estimated payment with fiscal year 6/30 (1st payment) 15	Deposit for sale to non resident affiliated individual 22	1st Payment State Insurance Fund 22
		COLUMBUS DAY					Deposit for sale to non resident affiliated corporation	Monthly Sales Tax Return (IVU) Online Filing 22	FUTAPR (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax Withheld (499 R-1B) Chauffeur's Insurance Sale to non resident affiliated corporation 31
14	15	16	17	18	19	20	1st Biweekly Sales Tax Installment		
							Monthly Sales Tax Return (IVU) Online Filing 22		
21	22	23	24	25	26	27	2nd Biweekly Sales Tax Installment 31		
28	29	30	31						

AUGUST							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
			1	2	3	4	Tax on Imports Monthly Return 10	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
5	6	7	8	9	10	11	Deposit for sale to non resident affiliated corporation 15	Deposit for sale to non resident affiliated individual 15	Deposits of Income Tax and Social Security withheld 15
							Property Tax Extension Estimated Property Tax (1st payment)	Property Tax Extension Estimated Property Tax (1st payment)	
12	13	14	15	16	17	18	1st Biweekly Sales Tax Installment	Monthly Sales Tax Return (IVU) Online Filing 20	
							Monthly Sales Tax Return (IVU) Online Filing 20		
19	20	21	22	23	24	25	2nd Biweekly Sales Tax Installment 31		
26	27	28	29	30	31				

NOVEMBER							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
				1	2	3	Tax on Imports Monthly Return 13	Tax on Imports Monthly Return 13	Deposit of withholding on payments for Professional Services 13
4	5	6	7	8	9	10	Deposit for sale to non resident affiliated corporation 15	Deposit for sale to non resident affiliated individual 15	Deposits of Income Tax and Social Security withheld 15
							Estimated Property Tax (2nd payment)	Estimated Property Tax (2nd payment)	Request of exemption from payment of Christmas Bonus 30
11	12	13	14	15	16	17	1st Biweekly Sales Tax Installment	Monthly Sales Tax Return (IVU) Online Filing 20	
							Monthly Sales Tax Return (IVU) Online Filing 20		
18	19	20	21	22	23	24	2nd Biweekly Sales Tax Installment 30		
25	26	27	28	29	30				

SEPTEMBER							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
						1	Tax on Imports Monthly Return 10	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
2	3	4	5	6	7	8	Estimated Tax Payments Corporation Partnership (3rd installment) 17	Estimated Tax Payments: Income Tax (3rd installment) Social Security (3rd installment) 17	Deposits of Income Tax and Social Security withheld 17
		LABOR DAY					Deposit for sale to non resident affiliated corporation	Deposit for sale to non resident affiliated individual	
9	10	11	12	13	14	15	1st Biweekly Sales Tax Installment	Monthly Sales Tax Return (IVU) Online Filing 20	
							Monthly Sales Tax Return (IVU) Online Filing 20		
16	17	18	19	20	21	22			
23	24	25	26	27	28	29			
30									

DECEMBER							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
						1	Tax on Imports Monthly Return 10	Tax on Imports Monthly Return 10	Deposit of withholding on payments for Professional Services 10
2	3	4	5	6	7	8	Estimated Tax Payment: Corporation Partnership (4th installment) 17	Deposit for sale to non resident affiliated individual 17	Deposits of Income Tax and Social Security withheld 17
							Deposit for sale to non resident affiliated corporation	Monthly Sales Tax Return (IVU) Online Filing 20	Payment for Christmas Bonus
9	10	11	12	13	14	15	1st Biweekly Sales Tax Installment		
							Monthly Sales Tax Return (IVU) Online Filing 20		
16	17	18	19	20	21	22	2nd Biweekly Sales Tax Installment 31		
23	24	25	26	27	28	29			
			CHRISTMAS DAY						
30	31								

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