



2023

Tax Calendar

Tax reporting requirements for a better accountability

2023

JANUARY

S	M	T	W	T	F	S
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				

FEBRUARY

S	M	T	W	T	F	S
			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				

MARCH

S	M	T	W	T	F	S
			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	

APRIL

S	M	T	W	T	F	S
						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						

MAY

S	M	T	W	T	F	S
	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			

JUNE

S	M	T	W	T	F	S
				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	

JULY

S	M	T	W	T	F	S
						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					

AUGUST

S	M	T	W	T	F	S
		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		

SEPTEMBER

S	M	T	W	T	F	S
					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

OCTOBER

S	M	T	W	T	F	S
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				

NOVEMBER

S	M	T	W	T	F	S
			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		

DECEMBER

S	M	T	W	T	F	S
					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						



Embedding the positive of ESG into the future of your business.

How are you ensuring your organization is future fit?

Changing regulations, new demands, and increased accountability around impact may all seem like just more red tape. Everything from footwear to fuel is subject to the new and important ESG agenda. This isn't a bad thing, there are inherent business benefits in mitigating risk, adopting best practice, and reducing waste. Many businesses are finding that placing ESG in a central role leads to unexpected innovation, talent retention, and improved bottom line. Here is how we can help:

Adding value

Ensuring your organization is compliant while maximizing the potential benefits in your new and existing ESG policies.

Embracing change

We can support the organizational changes you need to ensure your ESG agenda is effective.

Optimized reporting

We can help you establish metrics that translate your ESG activities into quantified, shareable results that your stakeholders will understand.

JANUARY 2023 Puerto Rico tax returns and due dates calendars



Application for exemption from property taxes

Machinery, materials and equipment available for installation (or in the process of being installed) are considered personal property. An application for exemption can be filed within 30 days after receiving the property. The exemption shall expire as soon as the property is installed or placed in service, but will not be in effect for more than three (3) years after the property is available for installation.

<p>January 10</p>	<p>FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.</p>
<p>January 17</p>	<p>DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications. EXEMPT ANNUAL REPORT 2021 (Electronic filing on https:// incentives.ddec.pr.gov/) – For calendar year Exempt Entities and individuals whose original due date was on 11.15.22 or those that income tax return was due on 12.15.22.</p>
<p>January 17 (cont'd)</p>	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales). FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of December in excess of \$200. FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of December, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998. FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA. FORM 480 E-1 (Electronic filing) 2022 P.R. Individual Estimated Tax Payment Voucher - Fourth Installment. FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of December. If liability for the quarter is less than \$2,500, no deposit is required. FORM TSCH-1 Chauffeur's (and other employees) Social Security – Quarterly payment. VOLUME OF BUSINESS TAX Last day for payment of second semester for fiscal year 2022-2023.</p>

JANUARY 2023 Puerto Rico tax returns and due dates calendars



January 20	<p>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 20th day of the month following the month of introduction.</p> <p>FORM CFSE 693/02-140 Workmen's Compensation Insurance Premium. Payment of second installment for fiscal year 2022-2023.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>
January 31	<p>FORM 480.5 (Electronic filing through SURI) Summary of informative returns 480.7A and 480.7D.</p> <p>FORM 480.6SP-1 (Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments - Services Rendered - Quarter ended 12/31/22.</p>
January 31 (cont'd)	<p>FORM 480.7A (Electronic filing through SURI) Informative Returns - Mortgage interest.</p> <p>FORM 480.7D (Electronic filing through SURI) - Automobile lease payments.</p> <p>FORM 499 R-1B (Electronic filing) Employer's Quarterly Return of Income Tax Withheld – Quarter ended 12/31/22.</p> <p>FORM 499R-2/W-2PR (Electronic filing through SURI) Employer's Withholding Statement for Calendar Year 2022 (a 30-day extension is available).</p> <p>FORM 499 R-3 (Electronic filing through SURI) 2022 Annual Reconciliation Statement of Income Tax Withheld (a 30-day extension is available).</p> <p>FORM PR-UI-10 and PR-UI-10A (Electronic filing through DTRH portal) P.R. Unemployment Insurance and Disability Benefits - Quarter ended 12/31/22.</p> <p>FORM SC 2788 B (Filed by the donor) (Electronic filing through SURI) 2022 P.R. Gift Informative Return (a 3-month automatic extension is available). (A 6-month automatic extension is available if the applicant is outside of P.R.).</p>



Mon	Tue	Wed	Thu	Fri	Sat	Sun
26	27	28	29	30	31	1 ene.
					New Year's Day	
2	3	4	5	6	7	8
			OSI - Closed			
			Three Kings' Day			
9	10	11	12	13	14	15
16	17	18	19	20	21	22
Martin Luther King Jr. Day						
23	24	25	26	27	28	29
30	31	1 feb.	2	3	4	5

FEBRUARY 2023 Puerto Rico tax returns and due dates calendars



February 10	<p>FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.</p>
February 15*	<p>DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.</p> <p>FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of January in excess of \$200.</p> <p>FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of January, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.</p> <p>FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.</p> <p>FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of January. If liability for the quarter is less than \$2,500, no deposit is required.</p> <p>PERSONAL PROPERTY ESTIMATED TAX PAYMENT (Electronic filing on https://portal.crim360.com/crimpr/) 2022 - Third Installment.</p>
February 21	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales).</p> <p>FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>

FEBRUARY 2023 Puerto Rico tax returns and due dates calendars



February 28	<p>FORM 480.5 (Electronic filing through SURI) Summary of informative returns 480.6A, 480.6B, 480.6G and 480.6D; and 480.7F 480.7, 480.7B and 480.7C, when reporting distributions only.</p> <p>FORM 480.6A (Electronic filing through SURI) Informative Return - Income Not Subject to Withholding.</p> <p>FORM 480.6B (Electronic filing through SURI) Informative Return – Income Subject to Withholding.</p> <p>FORM 480.6B.1 (Electronic filing through SURI) Annual Reconciliation Statement of Income Subject to Withholding.</p>
February 28 (cont'd)	<p>FORM 480.6D (Electronic filing through SURI) Informative Return – Exempt Income and Exempt Income Subject to Alternate Basic Tax.</p> <p>FORM 480.6G (Electronic filing through SURI) Informative Return – Transactions made by electronic means.</p> <p>FORM 480.6SP (Electronic filing through SURI) Informative Return – Services Rendered.</p> <p>FORM 480.6SP.2 (Electronic filing through SURI) Annual Reconciliation Statement of Services Rendered.</p> <p>FORM 480.7F (Electronic filing through SURI) Informative Return – advertising, insurance premiums, telecommunication, internet access and cable or satellite television services.</p> <p>FORM 499R-2/W-2PR (Electronic filing through SURI) Employer’s Withholding Statement for Calendar Year 2022, if the 30-day extension was obtained.</p> <p>FORM 499 R-3 (Electronic filing through SURI) 2022 Annual Reconciliation Statement of Income Tax Withheld, if the 30-day extension was obtained.</p>

NOTE: Please refer to page 27 for 2022 Tax relief - Federal tax returns and due dates. During the months of October, November and December 2022, extended due dates due to Hurricane Fiona.

FEBRUARY 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	31	1 feb.	2	3	4	5
6	7	8	9	10	11	12
13	14 St. Valentine's Day	15	16	17	18	19
20 Presidents' Day	21	22 Ash Wednesday	23	24	25	26
27	28	1 mar.	2	3	4	5
6	7	8	9	10	11	12

MARCH 2023 Puerto Rico tax returns and due dates calendars



March 10	FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.
March 15	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 February in excess of \$200. FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of February, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998. FORM 480.80(F) (Electronic filing through SURI) 2022 Revocable Trust or Grantor Trust Informative Income Tax Return (calendar year) (a 6-month automatic extension is available). FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA. FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of February. If liability for the quarter is less than \$2,500, no deposit is required.
March 20	FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales). FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction. SALES AND USE TAX Monthly Municipal Return and payment.
March 31	FORM 480.20(EC) (Electronic filing through SURI) 2022 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals) (calendar year pass-through entities) (a 6-month automatic extension is available). FORM 480.6(EC) (Electronic filing through SURI) (calendar year) Informative Return - Pass Through Entity Partner's Distributable Share or Stockholder's Proportional Share on Income, Losses and Credits. (a 6-month automatic extension is available).

MARCH 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
27	28	1 mar.	2	3	4	5
6	7	8	9	10	11	12
					Daylight saving time begins	
13	14	15	16	17	18	19
			St. Patrick's Day			
20	21	22	23	24	25	26
	Emancipation Day (Observed)					
27	28	29	30	31	1 abr.	2
3	4	5	6	7	8	9

APRIL 2023 Puerto Rico tax returns and due dates calendars



April 10	<p>FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.</p>
April 17	<p>CORPORATE ANNUAL REPORT (Electronic filing) 2022 Corporate Annual Report (a 60-day extension is available).</p> <p>DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.</p> <p>EXEMPT ANNUAL REPORT FOR PASS-THROUGH ENTITIES - DUE 30 DAYS AFTER FILING INCOME TAX RETURN (Electronic filing on https://incentives.ddec.pr.gov/) – For calendar year Exempt Pass-Through Entities Form 480.20(EC), due on March 15, 2023.</p> <p>FORM 480.20 (Electronic filing) 2022 P.R. Corporation Income Tax Return (calendar year corporations) (a 6-month automatic extension is available).</p> <p>FORM 480.30 (Electronic filing through SURI) Non-resident Annual Return of Income Tax Withheld at Source.</p> <p>FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of May in excess of \$200.</p>
April 17 (cont'd)	<p>FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of March, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.</p> <p>FORM 480.5 (Electronic filing through SURI) Summary of Informative Returns 480.6C.</p> <p>FORM 480.6C (Electronic filing through SURI) Informative Return Income Subject to Withholding - Non-resident.</p> <p>FORM 480.80 2022 P.R. Fiduciary Income Tax Return (Estate or Trust) (a 6-month automatic extension is available).</p> <p>FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.</p> <p>FORM 480.9EC Payment Voucher of Tax Withheld on Distributable Share of Owners of Pass-Through Entities (calendar year entities). First installment.</p> <p>FORM 480.E-1 (Electronic filing through SURI) 2023 P.R. Individual, Corporation and Partnership taxed as Corporations Estimated Tax Payment Voucher (calendar year) - First Installment.</p>

APRIL 2023 Puerto Rico tax returns and due dates calendars



<p>April 17 (cont'd)</p>	<p>FORM 482.0 2022 P.R. Individual Income Tax Return (a 6-month automatic extension is available).</p> <p>FORM 482.0(C) 2022 P.R. Composite Return Partners and Individual Members of Partnerships and Limited Liability Companies (a 6-month automatic extension is available).</p> <p>FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of March. If liability for the quarter is less than \$2,500, no deposit is required.</p> <p>FORM TSCH-1 Chauffeur's (and other employees') Social Security-Quarterly payment. Last day to elect the 10% tax withholding on interest. Last day of payment of first installment of the Individual Income Tax Return for 2022 taxable year.</p> <p>LIMITED LIABILITY COMPANY'S ANNUAL FEE (Electronic filing) 2022 LLCs Annual Fee (no extension is available).</p>
<p>April 20</p>	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales).</p> <p>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 20th day of the month following the month of introduction.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>
<p>April 24</p>	<p>VOLUME OF BUSINESSDECLARATION (MUNICIPALLICENSE TAX) Full payment required in order to obtain the 5% statutory discount (a 6-month extension is available) date varies, subject to municipalities interpretation.</p>



Mon	Tue	Wed	Thu	Fri	Sat	Sun
27	28	29	30	31	1 abr.	2
						Palm Sunday
3	4	5	6	7	8	9
			OSI - Closed			
			Good Friday			Easter Sunday
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
	Administrative Professional Day					
1 may.	2	3	4	5	6	7

MAY 2023 Puerto Rico tax returns and due dates calendars



<p>May 1</p>	<p>FORM 480.6SP-1 (Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 3/31/23.</p> <p>FORM 499 R-1B (Electronic filing) Employer's Quarterly Return of Income Tax Withheld - Quarter ended 3/31/23.</p> <p>FORM PR-UI-10 and PR UI-10A (Electronic filing through DTRH Portal) P.R. Unemployment Insurance and Disability Benefits - Quarter ended 3/31/23.</p> <p>FORM SC 2788 B (Filed by the donor) 2022 P.R. Gift Informative Return, if the 3-month automatic extension was obtained.</p> <p>SALES AND USE TAX - QUARTERLY REPORT Non-withholding agents sales made by mail or internet sales.</p>
<p>May 10</p>	<p>FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.</p>
<p>May 15</p>	<p>DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.</p> <p>EXEMPT INDIVIDUAL ANNUAL REPORT - DUE 30 DAYS AFTER FILING INCOME TAX RETURN (Electronic filing on https://incentives.ddec.pr.gov/) – Exempt individuals that filed the Income Tax Return, Form 482.0, due on April 15, 2023.</p>
<p>May 15 (cont'd)</p>	<p>FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of April in excess of \$200.</p> <p>FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of April, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.</p> <p>FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.</p> <p>FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of April. If liability for the quarter is less than \$2,500, no deposit is required.</p> <p>FORM AS-29 (Electronic filing on https://portal.crim360.com/crimpr/) 2022 Personal Property Tax Return (5% discount granted if estimated tax installments were paid and total liability is satisfied by the due date). (A 3-month automatic extension is available).</p> <p>PERSONAL PROPERTY ESTIMATED TAX PAYMENT (Electronic filing on https://portal.crim360.com/crimpr/) 2022 - Fourth Installment.</p>

MAY 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
1 may.	2	3	4	5	6	7
8	9	10	11	12	13	14
					Mother's Day	
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1 jun.	2	3	4
OSI - Closed						
Memorial Day						
5	6	7	8	9	10	11

JUNE 2023 Puerto Rico tax returns and due dates calendars



June 12	FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.
June 15	CORPORATE ANNUAL REPORT (Electronic filing) 2022 Corporate Annual Report, if the 60-day extension was obtained (a 60-day additional extension is available). DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications. FORM 480.30(II) 2022 Exempt Businesses Income Tax Return (calendar year corporations) (a 6-month automatic extension is available). FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of May in excess of \$200. FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of May, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998. FORM 480.7(OE) 2022 P.R. Informative Return for Income Tax Exempt Organizations (calendar year corporations). (a 6-month automatic extension is available). FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of May. If liability for the quarter is less than \$2,500, no deposit is required.
June 15 (cont'd)	FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA. FORM 480.9EC (Electronic filing through SURI) Payment Voucher of Tax Withheld on Distributable Share of Owners of Pass-Through Entities (calendar year entities) - Second installment. FORM 480.E-1 (Electronic filing through SURI) 2023 P.R. Individual, Corporation and Partnership taxed as Corporations Estimated Tax Payment Voucher (calendar year) - Second Installment.

JUNE 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
29	30	31	1 jun.	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
	Juneteenth Day				Father's Day	
19	20	21	22	23	24	25
26	27	28	29	30	1 jul.	2
3	4	5	6	7	8	9

JULY 2023 Puerto Rico tax returns and due dates calendars



July 10	FORM 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.
July 17	DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications. EXEMPT CORPORATION ANNUAL REPORT - DUE 30 DAYS AFTER FILING INCOME TAX RETURN (Electronic filing on https://incentives.ddec.pr.gov/) For calendar year corporations Form 480.30(II), due on June 15, 2023. FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of June. FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of June, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998. FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of June. If liability for the quarter is less than \$2,500, no deposit is required.
July 17 (cont'd)	FORM TSCH-1 Chauffeur's (and other employees') Social Security - Quarterly payment. VOLUME OF BUSINESS TAX Last day for payment of first semester for fiscal year 2023-2024 without the 5% statutory discount, if full payment was not made with extension request or declaration.

NOTES

JULY 2023 Puerto Rico tax returns and due dates calendars



July 20	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales).</p> <p>FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction.</p> <p>FORM CFSE 693 Annual Payroll Statement to the State Insurance Fund of Puerto Rico 2022-2023. Workmen's Compensation Insurance Premium. Payment of first installment for fiscal year 2023-2024.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>
July 31	<p>SALES AND USE TAX - QUARTERLY REPORT Non-withholding Agents - Sales made by mail or internet sellers.</p> <p>FORM SC 2788 B (Filed by the donor) (Electronic filing through SURI) 2022 P.R. Gift Informative Return, if the 6-month automatic extension was obtained.</p> <p>FORM 480.6SP-1 (Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 6/30/23.</p> <p>FORM 499 R-1B (Electronic filing) Employer's Quarterly Return of Income Tax Withheld – Quarter ended 6/30/23.</p> <p>FORM PR-UI-10 and PR-UI-10A P.R. Unemployment Insurance and Disability Benefits - Quarter ended 6/30/23. (Electronic filing through DTRH portal).</p>

NOTES



Mon	Tue	Wed	Thu	Fri	Sat	Sun
26	27	28	29	30	1 jul.	2
3	4	5	6	7	8	9
	OSI - Closed					
	Independence Day					
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
	OSI - Closed					
	Constitution of the Commonwealth of PR					
31	1 ago.	2	3	4	5	6

AUGUST 2023 Puerto Rico tax returns and due dates calendars



August 10	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt</p>
August 15	<p>CORPORATE ANNUAL REPORT (Electronic filing) 2022 Corporate Annual Report, if the 60-day additional extension was obtained.</p> <p>DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.</p> <p>FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of July in excess of \$200.</p> <p>FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of July, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.</p> <p>FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of July. If liability for the quarter is less than \$2,500, no deposit is required.</p> <p>FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.</p> <p>FORM AS-29 (Electronic filing on https://portal.crim360.com/) 2022 Personal Property Tax Return, if the 3-month automatic extension was obtained.</p> <p>PERSONAL PROPERTY ESTIMATED TAX PAYMENT (Electronic filing on https://portal.crim360.com/crimpr/) 2023 - First Installment.</p>
August 21	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales).</p> <p>FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>

AUGUST 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
31	1 ago.	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	1 sep.	2	3
4	5	6	7	8	9	10

SEPTEMBER 2023 Puerto Rico tax returns and due dates calendars



September 11	FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.
September 15	DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications. FORM 480.20(EC) (Electronic filing through SURI) 2022 P.R. Informative Income Tax Return Pass-Through Entity (Partnership, Special Partnership and Corporation of Individuals) (calendar year entities), if the 6-month automatic extension was obtained. FORM 480.6(EC) (Electronic filing through SURI) Informative Return - Pass Through Entity Partner's Distributable Share or Stockholder's Proportional Share on Income, Losses and Credits, (calendar year pass through entities) if the 6-month automatic extension was obtained. FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of August in excess of \$200. FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of August, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998. FORM 480.60(F) (Electronic filing through SURI) Last day to deliver the Revocable Trust or Grantor Trust Informative Return(s), if the 6-month automatic extension was obtained.

NOTES

SEPTEMBER 2023 Puerto Rico tax returns and due dates calendars



September 15 (cont'd)	<p>FORM 480.80(F) 2022 Revocable Trust or Grantor Trust Income Tax Return, if the 6-month automatic extension was obtained.</p> <p>FORM 480.E-1 (Electronic filing through SURI) 2023 P.R. Individual, Corporation and Partnership Estimated Tax Payment Voucher (calendar year) - Third Installment.</p> <p>FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.</p> <p>FORM 480.9EC (Electronic filing through SURI) Payment Voucher of Tax Withheld on Distributable Share of Owners of Pass-Through Entities (calendar year entities) - Third installment.</p> <p>FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of August. If liability for the quarter is less than \$2,500, no deposit is required.</p>
September 20	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales).</p> <p>FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>

NOTES

SEPTEMBER 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1 sep.	2	3
4 OSI - Closed	5	6	7	8	9	10
Labor Day						
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1 oct.
2	3	4	5	6	7	8

OCTOBER 2023 Puerto Rico tax returns and due dates calendars



October 10	<p>FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.</p>
October 16	<p>Last day of payment of second installment of the Individual Income Tax Return for 2022 taxable year. DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications. EXEMPT ANNUAL REPORT FOR PASS THROUGH ENTITIES – DECREES UNDER PREVIOUS ACTS DUE 30 DAYS AFTER FILING INCOME TAX RETURN (Electronic filing on https://incentives.ddec.pr.gov/) Calendar year Exempt Pass Through Entities, if the automatic extension was obtained. FORM 480.20 (Electronic filing) 2022 P.R. Corporation Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations). 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.</p>
October 16 (cont'd)	<p>FORM 480.80 2022 P.R. Fiduciary Income Tax Return (Estate or Trust), if the 6-month automatic extension was obtained. FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA. FORM 482.0 2022 P.R. Individual Income Tax Return, if the 6-month automatic extension was obtained. FORM 482.0(C) 2022 P.R. Composite Return Partners and Individual Members of Partnerships and Limited Liability Companies, if the 6-month automatic extension was obtained. 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 \$2,500, no deposit is required. FORM TSCH-1 Chauffeur's (and other employees') Social Security - Quarterly payment.</p>

OCTOBER 2023 Puerto Rico tax returns and due dates calendars



October 20	FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales).
October 20 (cont'd)	FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction. SALES AND USE TAX Monthly Municipal Return and payment.
October 24	VOLUME OF BUSINESS DECLARATION (MUNICIPAL LICENSE TAX) Due date if the 6-month extension was obtained. Date varies, subject to municipalities' interpretation.
October 31	FORM 480.6SP-1 (Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 9/30/23. FORM 499 R-1B (Electronic filing) – Employer's Quarterly Return of Income Tax Withheld – Quarter ended 9/30/23. FORM PR-UI-10 and PR-UI-10A P.R. Unemployment Insurance and Disability Benefits Quarter ended 9/30/23. (Electronic filing through DTRH portal). SALES AND USE TAX - QUARTERLY REPORT Non-withholding Agents - Sales made by mail or internet sellers.

NOTES

OCTOBER 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
25	26	27	28	29	30	1 oct.
2	3	4	5	6	7	8
9	10	11	12	13	14	15
Columbus' Day (PR/Federal)						
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1 nov.	2	3	4	5

NOVEMBER 2023 Puerto Rico tax returns and due dates calendars



<p>November 10</p>	<p>FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.</p>
<p>November 15</p>	<p>DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.</p> <p>EXEMPT ANNUAL REPORT - WHEN SPECIFIED IN DECREE (Electronic filing on https://incentives.ddec.pr.gov/) For calendar year Exempt Entities that filed the Income Tax Return.</p> <p>EXEMPT INDIVIDUAL ANNUAL REPORT – DECREES DUE 30 DAYS AFTER FILING INCOME TAX RETURN (Electronic filing on https://incentives.ddec.pr.gov/) - Exempt Individuals that filed the Income Tax Return, Form 482.0, if the automatic extension was obtained.</p> <p>FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of October in excess of \$200.</p> <p>FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of October, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.</p> <p>FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.</p> <p>FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of October. If liability for the quarter is less than \$2,500, no deposit is required.</p>
<p>November 15 (cont'd)</p>	<p>PERSONAL PROPERTY ESTIMATED TAX PAYMENT (Electronic filing on https://portal.crim360.com/crimpr/) 2023 - Second Installment.</p>
<p>November 21</p>	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, 6% reduced rate SUT and Marketplace Sales).</p> <p>FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>

NOVEMBER 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	31	1 nov.	2	3	4	5
					Daylight Saving Time Ends	
6	7	8	9	10	11	12
				Veterans' Day		
13	14	15	16	17	18	19
20	21	22	23	24	25	26
Discovery of Puerto Rico Day		OSI - Closed	Thanksgiving Day			
27	28	29	30	1 dic.	2	3
4	5	6	7	8	9	10

DECEMBER 2023 Puerto Rico tax returns and due dates calendars



December 11	FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.
December 15	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 November in excess of \$200. FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties, for the month of November, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998. FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA. FORM 480.9EC (Electronic filing through SURI) Payment Voucher of Tax Withheld on Distributable Share of Owners of Pass-Through Entities (calendar year entities) - Fourth installment. FORM 480.E-1 (Electronic filing through SURI) 2023 P.R. Corporation and Partnership taxed as Corporations Estimated Tax Payment Voucher (calendar year) - Fourth Installment. FORM 499 R-1 (Electronic Filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of November. If liability for the quarter is less than \$2,500, no deposit is required.
December 15 (cont'd)	FORM 480.30(II) 2022 Exempt Businesses Income Tax Return, if the 6-month automatic was obtained. FORM 480.7(OE) 2022 P.R. Informative Return for Income Tax Exempt Organizations (calendar year corporations). (a 6-month automatic extension is available). Last day to pay Christmas bonus required by Act No. 148 of June 30, 1969, as amended.

DECEMBER 2023



Mon	Tue	Wed	Thu	Fri	Sat	Sun
27	28	29	30	1 dic.	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25 OSI - Closed Christmas Day	26	27	28	29	30	31
1 ene.	2	3	4	5	6	7



<p>January 10, 2024</p>	<p>FORM SC 2225 (Electronic filing through SURI) Monthly Excise Tax Return and payment.</p>
<p>January 16</p>	<p>DEPOSITS THROUGH SURI Payment of Tax Withheld on services rendered and judicial or extrajudicial indemnifications.</p> <p>EXEMPT CORPORATION ANNUAL REPORT - DECREES UNDER PREVIOUS ACTS DUE 30 DAYS AFTER FILING INCOME TAX RETURN (Electronic filing on https://incentives.ddec.pr.gov/). For calendar year corporations with decrees stating due date is 30 days after filing of the Income Tax Return, Form 480.30(II), if the automatic 6-month extension was obtained.</p> <p>FORM 480.31 (Electronic filing) Deposit coupon of Income Tax Withheld at Source from Non-resident persons for the month of December in excess of \$200.</p> <p>FORM 480.32 (Electronic filing) Deposit coupon of Income Tax Withheld on Royalties for the month of December, paid to Non-residents under section 6(k) of the Tax Incentives Act of 1998.</p> <p>FORM 480.9 Payment of Income Tax Withheld on dividends, partnerships distributions, interest and 10% penalty on IRA.</p> <p>FORM 480.E-1 (Electronic filing through SURI) 2022 P.R. Individual Estimated Tax Payment Voucher – Fourth Installment.</p> <p>FORM 499 R-1 (Electronic filing) Employer's Monthly Deposit of Income Tax Withheld from Employees for the month of December. If liability for the quarter is less than \$2,500, no deposit is required.</p>
<p>January 16 (cont'd)</p>	<p>FORM TSCH-1 Chauffeur's (and other employees') Social Security - Quarterly payment.</p> <p>VOLUME OF BUSINESS TAX Last day for the payment of second semester for fiscal year 2023-2024.</p>

NOTES



<p>January 22</p>	<p>FORM AS 2915.1 (Electronic filing through SURI) Sales and Use Tax and Tax on Imports Monthly Return and payment. (Includes Basic - SUT, Special 4% SUT, Exempt Sales, SUT, and 6% reduced rate SUT and Marketplace Sales).</p> <p>FORM AS 2970.1 (Electronic filing through SURI) Declaration of Imports. Non-bonded importers - filed and paid on the date of introduction of items. Bonded importers - filed on the date of introduction. Payment is extended to the 20th day of the month following the month of introduction.</p> <p>FORM CFSE 693/02-140 Workmen's Compensation Insurance Premium. Payment of second installment for fiscal year 2023-2024.</p> <p>SALES AND USE TAX Monthly Municipal Return and payment.</p>
<p>January 31</p>	<p>FORM 480.5 (Electronic filing through SURI) Summary of informative returns 480.7A and 480.7D.</p> <p>FORM 480.6SP-1 (Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 12/31/23.</p> <p>FORM 480.7A (Electronic filing through SURI) Informative Returns - Mortgage interest.</p>
<p>January 31 (cont'd)</p>	<p>FORM 480.7D (Electronic filing through SURI) - Automobile lease payments.</p> <p>FORM 499 R-1B (Electronic filing) Employer's Quarterly Return of Income Tax Withheld – Quarter ended 12/31/23.</p> <p>FORM 499R-2/W-2PR (Electronic filing through SURI) Employer's Withholding Statement for Calendar Year 2023 (a 30-day extension is available).</p> <p>FORM 499 R-3 (Electronic filing through SURI) 2023 Annual Reconciliation Statement of Income Tax Withheld (a 30-day extension is available).</p> <p>FORM PR-UI-10 and PR-UI-10A (Electronic filing through DTRH portal) P.R. Unemployment Insurance and Disability Benefits - Quarter ended 12/31/23. Electronic filing through DTRH Portal).</p> <p>FORM SC 2788 B (Filed by the donor) (Electronic filing through SURI) 2023 P.R. Gift Informative Return (a 3-month automatic extension is available). (A 6-month automatic extension is available if the applicant is outside of P.R.).</p>

JANUARY 2024



Mon	Tue	Wed	Thu	Fri	Sat	Sun
1 ene. New Year's Day	2	3	4	5 OSI - Closed Three Kings' Day	6	7
8	9	10	11	12	13	14
15 Martin Luther King Jr. Day	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1 feb.	2	3	4
5	6	7	8	9	10	11

2022 Tax relief - Federal tax returns due dates*



February
15

FORM 1041

2021 U.S. Income Tax Return for Estates and Trusts, if the 5 ½ -month automatic extension was obtained (calendar year).

FINCEN FORM 114

(Electronic filing) 2021 Foreign Bank Account Report, if the 6-month automatic extension was obtained.

FORM 941

File through Electronic Federal Tax Payment System (EFTPS)

Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of September.

FORM 1040

2021 U.S. Individual Income Tax Return, if the 6-month automatic extension was obtained.

FORM 1040-SS

2021 U.S. Self-employment Tax Return, if the 6-month automatic extension was obtained.

FORM 1120

2021 U.S. Corporation Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations).

FORM 940

File through Electronic Federal Tax Payment System (EFTPS)

Federal Unemployment Quarterly Deposit – Quarter ended 9/30/2022. If liability for the quarter is less than \$500, no deposit is required.

FORM 941-PR

Employer's Quarterly Federal (FICA) Tax Return and payment – Quarter ended 9/30/22. However, if all tax due is deposited on time, you have until 11/10/22 to file.

NOTES

2022 Tax relief - Federal tax returns due dates*



February
15 (cont'd)

FORM 941

File through Electronic Federal Tax Payment System (EFTPS)

Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of October.

FORM 941

File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of November.

FORM 941

File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of December.

FORM 1040-ES

2022 U.S. Individual Estimated Tax Payment Voucher – Fourth Installment.

FORM 940-PR

2022 Employer's Annual Federal

Unemployment (FUTA) Tax Return. However, if all tax due is deposited on time, you can file on 2/10/23.

FORM 940

File through Electronic Federal Tax Payment System (EFTPS)

Federal Unemployment Quarterly Deposit – Quarter ended 12/31/22. If liability for the quarter is less than \$500, no deposit is required.

FORM 941-PR

Employer's Quarterly Federal (FICA) Tax

Return and payment – Quarter ended 12/31/22. However, if all tax due is deposited on time, you have until 2/10/23 to file.

FORM W-3PR

Transmittal of 2022 Withholding Statements

Annual Reconciliation of FICA Tax Withheld.

NOTES

2023 Federal tax returns and due dates calendars



January 17	<p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of December.</p> <p>FORM 1040-ES 2022 U.S. Individual Estimated Tax Payment Voucher - Fourth Installment.</p>
January 31	<p>FORM 940 File through Electronic Federal Tax Payment System (EFTPS) Federal Unemployment Quarterly Deposit - Quarter ended 12/31/22. If liability for the quarter is less than \$500, no deposit is required.</p> <p>FORM 940-PR Employer's Annual Federal Unemployment (FUTA) Tax Return. However, if all tax due is deposited on time, you can file on 2/10/23.</p> <p>FORM 941-PR Employer's Quarterly Federal (FICA) Tax Return and payment – Quarter ended 12/31/22. However, if all tax due is deposited on time, you have until 2/10/23 to file.</p> <p>FORM W-3PR 2022 Transmittal of Withholding Statements Annual Reconciliation of FICA Tax Withheld.</p>
February 15	<p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of January.</p>
March 15	<p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of February.</p> <p>FORM 1065 2022 U.S. Partnership Income Tax Return (calendar year partnerships) (a 6-month extension is available).</p> <p>FORM 3520-A Annual Information Return of Foreign Trust with a U.S. Owner (calendar year taxpayer) (a 6-month automatic extension is available).</p>

2023 Federal tax returns and due dates calendars



April 18	<p>FINCEN FORM 114 (Electronic filing) 2022 Foreign Bank Account Report (a 6-month automatic extension is available).</p> <p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of March.</p>
April 18 (cont'd)	<p>FORM 1040 2022 U.S. Individual Income Tax Return (a 6-month automatic extension is available).</p> <p>FORM 1040-ES 2023 U.S. Individual Estimated Tax Payment Voucher - First Installment.</p> <p>FORM 1040-SS 2022 U. S. Self-employment Tax Return. Required if net earnings from self-employment are \$400 or more (a 6-month automatic extension is available).</p> <p>FORM 1041 2022 U.S. Income Tax Return for Estates and Trusts (a 5 ½ -month automatic extension is available).</p> <p>FORM 1120 2022 U.S. Corporation Income Tax Return (calendar year corporations) (a 6-month automatic extension is available).</p> <p>FORM 3520 Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts for residents and military in service in U.S. or PR (calendar year taxpayer) (a 6-month automatic extension is available).</p>
May 1	<p>FORM 940 File through Electronic Federal Tax Payment System (EFTPS) Federal Unemployment Quarterly Deposit - Quarter ended 3/31/23. If liability for the quarter is less than \$500, no deposit is required.</p>
May 1 (cont'd)	<p>FORM 941-PR Employer's Quarterly Federal (FICA) Tax Return and payment – Quarter ended 3/31/23. However, if all tax due is deposited on time, you have until 5/10/23 to file.</p>
May 15	<p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of April.</p>

2023 Federal tax returns and due dates calendars



June 15

FORM 941

File through Electronic Federal Tax Payment System (EFTPS)

Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of May.

FORM 1040

2022 U.S. Individual Income Tax Return if you are a U. S. citizen or resident alien living and working outside the United States and Puerto Rico (a 4-month automatic extension is available).

FORM 1040-ES

2023 U.S. Individual Estimated Tax Payment Voucher - Second Installment.

NOTES

2023 Federal tax returns and due dates calendars (cont'd)



July 17	FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of June.
July 31	FORM 940 File through Electronic Federal Tax Payment System (EFTPS) Federal Unemployment Quarterly Deposit - Quarter ended 6/30/23. If liability for the quarter is less than \$500, no deposit is required. FORM 941-PR Employer's Quarterly Federal (FICA) Tax Return and payment – Quarter ended 6/30/23. However, if all tax due is deposited on time, you have until 8/10/23 to file.
August 15	FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of July.
September 15	FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of August.
September 15 (cont'd)	FORM 1040-ES 2023 U.S. Individual Estimated Tax Payment Voucher -Third Installment. FORM 1065 2022 U.S. Partnership Income Tax Return, if the 6-month automatic extension was obtained (calendar year partnerships).
October 2	FORM 1041 2022 U.S. Income Tax Return for Estates and Trusts, if the 5 ½ - month automatic extension was obtained (calendar year).

2023 Federal tax returns and due dates calendars (cont'd)



October 16	<p>FINCEN FORM 114 (Electronic filing) 2022 Foreign Bank Account Report, if the 6-month automatic extension was obtained.</p> <p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of September.</p> <p>FORM 1040 2022 U.S. Individual Income Tax Return, if the 6-month automatic extension was obtained.</p> <p>FORM 1040-SS 2022 U.S. Self-employment Tax Return, if the 6-month automatic extension was obtained.</p>
October 16 (cont'd)	<p>FORM 1120 2022 U.S. Corporation Income Tax Return, if the 6-month automatic extension was obtained (calendar year corporations).</p>
October 31	<p>FORM 940 File through Electronic Federal Tax Payment System (EFTPS) Federal Unemployment Quarterly Deposit - Quarter ended 9/30/23. If liability for the quarter is less than \$500, no deposit is required.</p> <p>FORM 941-PR Employer's Quarterly Federal (FICA) Tax Return and payment – Quarter ended 9/30/23. However, if all tax due is deposited on time, you have until 11/10/23 to file.</p>
November 15	<p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of October.</p>
December 15	<p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of November.</p>

2023 Federal tax returns and due dates calendars (cont'd)



January 16, 2024	<p>FORM 941 File through Electronic Federal Tax Payment System (EFTPS) Employer's Monthly Deposit of Social Security and Medicare Withheld from Employees for the month of December.</p> <p>FORM 1040-ES 2023 U.S. Individual Estimated Tax Payment Voucher - Fourth Installment.</p>
January 31	<p>FORM 940-PR 2023 Employer's Annual Federal Unemployment (FUTA) Tax Return. However, if all tax due is deposited on time, you can file on 2/10/24.</p> <p>FORM 940 File through Electronic Federal Tax Payment System (EFTPS) Federal Unemployment Quarterly Deposit - Quarter ended 12/31/23. If liability for the quarter is less than \$500, no deposit is required.</p> <p>FORM 941-PR Employer's Quarterly Federal (FICA) Tax Return and payment – Quarter ended 12/31/23. However, if all tax due is deposited on time, you have until 2/10/24 to file.</p> <p>FORM W-3PR Transmittal of 2023 Withholding Statements Annual Reconciliation of FICA Tax Withheld.</p>

NOTES

2023 Holidays and observances



New Year's Day	Sunday, January 1
Three Kings' Day / OSI CLOSET	Friday, January 6
Martin Luther King, Jr.	Monday, January 16
St. Valentine's Day	Tuesday, February 14
Presidents' Day	Monday, February 20
Ash Wednesday	Wednesday, February 22
Daylight savings time begins	Sunday, March 12
St. Patrick's Day	Thursday, March 17
Emancipation Day (PR)	Wednesday, March 22
Palm Sunday	Sunday, April 2
Good Friday / OSI CLOSET	Friday, April 7
Easter Sunday	Sunday, April 9
Administrative Professional Day	Wednesday, April 26

Mother's Day	Sunday, May 14
Memorial Day / OSI CLOSET	Monday, May 29
Juneteenth Day	Wednesday, June 14
Father's Day	Sunday, June 18
Independence Day / OSI CLOSET	Tuesday, July 4
Constitution of the Commonwealth of Puerto Rico / OSI CLOSET	Tuesday, July 25
Labor Day / OSI CLOSET	Monday, September 4
Columbus' Day (PR and Federal)	Monday, October 9
Daylight time saving ends	Sunday, November 5
Veterans' Day	Saturday, November 11
Discovery of Puerto Rico	Monday, November 20
Thanksgiving Day / OSI CLOSET	Thursday, November 23
Christmas Day / OSI CLOSET	Monday, December 25