Calendario Contributivo 2023

¡Protegemos el bienestar económico de nuestro pueblo!

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Junta de Gobierno 2022-2023

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	CPA Víctor I. Torres Burgos
	CPA Frances Colón Rodríguez
	CPA Miguel Fernández Tapia

Directorio Administrativo del Colegio de CPA:

Servicio al Colegiado	Teléfono	Correo Electrónico
Centro de Información de Servicio al Colegiado (CISEC) Educación Continuada, Cuotas, Plan Médico Ofertas, Convención	787-622-0900	cisec@colegiocpa.com
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Presidencia	787-754-1950 ext.237	croman@colegiocpa.com

Días feriados:

Celebración	Día	Fecha
Día de Año Nuevo	Domingo	1 de enero
Día de Reyes	Viernes	6 de enero
Martin Luther King	Lunes	17 de enero
Día de los Presidentes	Martes	21 de febrero
Abolición de la Esclavitud	Miércoles	22 de marzo
Viernes Santo	Viernes	7 de abril
Día de la Recordación	Lunes	29 de mayo
Independencia de los EU	Martes	4 de julio
Día de la Constitución de PR	Martes	25 de julio
Día del Trabajo	Lunes	4 de septiembre
Descubrimiento de América	Jueves	12 de octubre
Día del Veterano	Sábado	11 de noviembre
Día del Descubrimiento de PR	Domingo	19 de noviembre
Día de Acción de Gracias	Jueves	23 de noviembre
Día de Navidad	Lunes	25 de diciembre

Durante estos días, el Colegio abrirá en su horario regular (8:00AM a 5:00PM)

January

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Día de Año Nuevo	2	3	4	5	6 Día de Reyes	7
8	9	10	11	12	13	14
15	16 Martin Luther King	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 10

FORM SC 2225

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

January 17

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.

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.

COLEGIO CPA

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.

January 20

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.

FORM CFSE 693/02-140
Workmen's Compensation Insurance Premium. Payment of second installment for fiscal year 2022-2023.

SALES AND USE TAX
Monthly Municipal Return and payment.

January 31

FORM 480.5
(Electronic filing through SURI) Summary of informative returns 480.7A and 480.7D.

FORM 480.6SP-1
(Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments - Services Rendered - Quarter ended 12/31/22.

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FORM 480.7A
(Electronic filing through SURI) Informative Returns - Mortgage interest.

FORM 480.7D
(Electronic filing through SURI) - Automobile lease payments.

FORM 499 R-1B
(Electronic filing) Employer's Quarterly Return of Income Tax Withheld – Quarter ended 12/31/22.

FORM 499R-2/W-2PR
(Electronic filing through SURI) Employer's Withholding Statement for Calendar Year 2022 (a 30-day extension is available).

FORM 499 R-3
(Electronic filing through SURI) 2022 Annual Reconciliation Statement of Income Tax Withheld (a 30-day extension is available).

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.

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.).

COLEGIO CPA

February

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21 Día de los Presidentes	22	23	24	25
26	27	28				

February 10

FORM SC 2225

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

*February 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 January in excess of $200.

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.

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 January. If liability for the quarter is less than $2,500, no deposit is required.

PERSONAL PROPERTY ESTIMATED TAX PAYMENT

(Electronic filing on https://portal.crim360.com/crimpr/) 2022 - Third Installment.

February 21

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.

February 28

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.

FORM 480.6A
(Electronic filing through SURI) Informative Return - Income Not Subject to Withholding.

FORM 480.6B
(Electronic filing through SURI) Informative Return – Income Subject to Withholding.

FORM 480.6B.1
(Electronic filing through SURI) Annual Reconciliation Statement of Income Subject to Withholding.

FORM 480.6D
(Electronic filing through SURI) Informative Return – Exempt Income and Exempt Income Subject to Alternate Basic Tax.

FORM 480.6G
(Electronic filing through SURI) Informative Return – Transactions made by electronic means.

FORM 480.6SP
(Electronic filing through SURI) Informative Return – Services Rendered.

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FORM 480.6SP.2
(Electronic filing through SURI) Annual Reconciliation Statement of Services Rendered.

FORM 480.7F
(Electronic filing through SURI) Informative Return – advertising, insurance premiums, telecommunication, internet access and cable or satellite television services.

FORM 499R-2/W-2PR
(Electronic filing through SURI) Employer's Withholding Statement for Calendar Year 2022, if the 30-day extension was obtained.

FORM 499 R-3
(Electronic filing through SURI) 2022 Annual Reconciliation Statement of Income Tax Withheld, if the 30-day extension was obtained.

NOTE: During the months of October, November and December 2022, extended due dates due to Hurricane Fiona.

COLEGIO CPA

March

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22 Abolición de la Esclavitud	23	24	25
26	27	28	29	30	31	

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.

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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).

April

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7 Viernes Santo	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

April 10

FORM SC 2225

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

April 17

CORPORATE ANNUAL REPORT

(Electronic filing) 2022 Corporate Annual Report (a 60-day extension is available).

DEPOSITS THROUGH SURI

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

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.

FORM 480.20

(Electronic filing) 2022 P.R. Corporation Income Tax Return (calendar year corporations) (a 6-month automatic extension is available).

FORM 480.30

(Electronic filing through SURI) Non-resident Annual Return of Income Tax Withheld at Source.

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 March, paid to Non-residents under Section 6(k) of the Tax Incentives Act of 1998.

FORM 480.5
(Electronic filing through SURI) Summary of Informative Returns 480.6C.

FORM 480.6C
(Electronic filing through SURI) Informative Return Income Subject to Withholding - Non-resident.

FORM 480.80
2022 P.R. Fiduciary Income Tax Return (Estate or Trust) (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 480.9EC
Payment Voucher of Tax Withheld on Distributable Share of Owners of Pass-Through Entities (calendar year entities). First 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) - First Installment.

FORM 482.0
2022 P.R. Individual Income Tax Return (a 6-month automatic extension is available).

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).

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.

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.
LIMITED LIABILITY COMPANY'S ANNUAL FEE
(Electronic filing) 2022 LLCs Annual Fee (no extension is available).

April 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.

April 24

VOLUME OF BUSINESS DECLARATION (MUNICIPAL LICENSE TAX)
Full payment required in order to obtain the 5% statutory discount (a 6-month extension is available) date varies, subject to municipalities interpretation.

May

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	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 Día de la Recordación	30	31			

May 1

FORM 480.6SP-1
(Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 3/31/23.

FORM 499 R-1B
(Electronic filing) Employer's Quarterly Return of Income Tax Withheld - Quarter ended 3/31/23.

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.

FORM SC 2788 B
(Filed by the donor) 2022 P.R. Gift Informative Return, if the 3-month automatic extension was obtained.

SALES AND USE TAX - QUARTERLY REPORT
Non-withholding agents sales made by mail or internet sales.

May 10

FORM SC 2225
(Electronic filing through SURI) Monthly Excise Tax Return and payment.

May 15

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

COLEGIO CPA

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.

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.

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 April. If liability for the quarter is less than $2,500, no deposit is required.

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).

PERSONAL PROPERTY ESTIMATED TAX PAYMENT
(Electronic filing on https://portal.crim360. com/crimpr/) 2022 - Fourth Installment.

May 22
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.

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June

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				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	

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.

COLEGIO CPA

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 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.

COLEGIO CPA

July

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4 Independencia de los Estados Unidos	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25 Día de la Constitución de Puerto Rico	26	27	28	29
30	31					

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.

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.

July 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.

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.

SALES AND USE TAX
Monthly Municipal Return and payment.

July 31

SALES AND USE TAX - QUARTERLY REPORT
Non-withholding Agents - Sales made by mail or internet sellers.

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.

FORM 480.6SP-1
(Electronic filing through SURI) Quarterly Return of Tax Withheld on Payments for Services Rendered - Quarter ended 6/30/23.

FORM 499 R-1B
(Electronic filing) Employer's Quarterly Return of Income Tax Withheld – Quarter ended 6/30/23.

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).

COLEGIO CPA

August

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		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 10

FORM SC 2225

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

August 15

CORPORATE ANNUAL REPORT

(Electronic filing) 2022 Corporate Annual Report, if the 60-day additional extension was obtained.

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 July in excess of $200.

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.

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.

FORM 480.9

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

FORM AS-29

(Electronic filing on https://portal.crim360. com/) 2022 Personal Property Tax Return, if the 3-month automatic extension was obtained.

COLEGIO CPA

PERSONAL PROPERTY ESTIMATED TAX PAYMENT
(Electronic filing on https://portal.crim360. com/crimpr/) 2023 - First Installment.

August 21

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.

COLEGIO CPA

September

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 Día del Trabajo	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

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.

COLEGIO CPA

FORM 480.80(F)
2022 Revocable Trust or Grantor Trust Income Tax Return, if the 6-month automatic extension was obtained.

FORM 480.E-1
(Electronic filing through SURI) 2023 P.R. Individual, Corporation and Partnership Estimated Tax Payment Voucher (calendar year) - Third Installment.

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) - Third installment.

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.

September 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.

October

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12 Descubrimiento de América	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

October 10

FORM SC 2225

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

October 16

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.

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.

COLEGIO CPA

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.

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).

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.

COLEGIO CPA

November

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11 Día del Veterano
12	13	14	15	16	17	18
19 Día del Descubrimiento de Puerto Rico	20	21	22	23 Día de Acción de Gracias	24	25
26	27	28	29	30		

November 10

FORM SC 2225

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

November 15

DEPOSITS THROUGH SURI

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

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.

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.

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 October. If liability for the quarter is less than $2,500, no deposit is required.

PERSONAL PROPERTY ESTIMATED TAX PAYMENT

(Electronic filing on https://portal.crim360. com/crimpr/) 2023 - Second Installment.

COLEGIO CPA

November 21

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.

November 30

CHRISTMAS BONUS

(Act No. 148 of June 30, 1969, as amended by Act No. 7 of 1986). Last day for filing with the Secretary of Labor a statement of the company's economic situation, changes in financial position and corresponding annotations to request a total or partial exemption from the obligation to pay the Christmas Bonus. For more information refer to Page 49.

FORM 480.5

(Electronic filing through SURI) Summary of informative returns 480.7, 480.7B and 480.7C, when reporting contributions or other transactions or event, but not distributions.

December

2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					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 Día de Navidad	26	27	28	29	30
31						

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.

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. For more information refer to Page 49.

December 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 10th day of the month following the month of introduction.

SALES AND USE TAX
Monthly Municipal Return and payment.