



VALDES, GARCIA, MARIN & MARTINEZ, LLP  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**TAX CALENDAR**  
**April 2021**  
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45  
years  
GROWING  
TOGETHER

**A PUBLICATION FROM THE TAX DIVISION**

**April  
2021**



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Please contact your account service partner should you have any questions or comments or if you need additional information regarding these matters.

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**April 12**

Tax on Imports Monthly Return and payment (Form AS 2915.1D) <sup>1</sup>

Declaration of Imports (Form AS 2970.1)<sup>1,2</sup>

Excise Taxes Monthly Return and payment (Form SC 2225) <sup>1</sup>

**April 15**

Monthly deposit of income tax withheld from employees <sup>1</sup>

Monthly payment of income tax withheld at source from non-residents<sup>1</sup>

Monthly payment of income tax withheld on royalties paid to non-residents<sup>1</sup>

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts ("IRAs")<sup>1</sup>

Monthly payment of income tax on profits of Subchapter N corporations and special partnerships (Form 480.9EC)

Payment of tax withheld on services rendered and extrajudicial indemnifications <sup>1</sup>

Nonresident Annual Return of Income Tax Withheld at source (Form 480.30) <sup>1</sup>

Informative Return of Income subject to withholding – Nonresident (Form 480.6C) <sup>1</sup>

<sup>1</sup> Electronic filing through SURI.

<sup>2</sup> Bonded importers – filing upon introduction of goods, payment due on the 10<sup>th</sup> day of the next month. Non-bonded importers – filing and payment due upon introduction.

# April 2021

## April 15 (Cont.)

2020 Informative Income Tax Return Pass-Through Entity (Form 480.20EC) (a six-month extension is available) <sup>1</sup>

2020 Informative Return Pass-Through Entity-Partner's Distributable Share or Stockholder's Proportional Share on Income, Losses and Credits (Form 480.60EC) (a six-month extension is available) <sup>1</sup>

2020 Revocable Trust or Grantor Trust Informative Income Tax Return (Form 480.8(F)) (a six-month extension is available) <sup>1</sup>

2020 Corporate Annual Report <sup>3</sup>

2020 LLC Annual Due <sup>3</sup>

Monthly deposit of SS and Medicare withheld from employees (Form 941) <sup>4</sup>

First installment of fortnightly deposit of sales and use tax ("SUT") for large taxpayers <sup>5</sup> and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

Quarterly Chauffeurs' Social Security (Form TSCH-1)

Last day to elect the 10% tax withholding on interest

Payment of estimated income tax for corporations (Form 480.E-1) <sup>1</sup>

- FY ending 04/30/21 4<sup>th</sup> installment
- FY ending 07/31/21 3<sup>rd</sup> installment
- FY ending 10/31/21 2<sup>nd</sup> installment
- FY ending 12/31/21 1<sup>st</sup> installment <sup>6</sup>

## April 20

State <sup>1</sup> and Municipal <sup>7</sup> SUT Monthly Returns and payment (Form AS 2915)

## April 30

Second installment of fortnightly deposit of SUT for large taxpayers <sup>5</sup> and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

<sup>3</sup> Electronic filing.

<sup>4</sup> Electronic filing through EFTPS.

<sup>5</sup> As defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code, as amended.

<sup>6</sup> Postponed to June 15, 2021.

<sup>7</sup> Electronic filing is available through COFIM or municipalities' portals (except for Canóvanas and Mayagüez)

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# April 2021

## April 30 (Cont.)

Quarterly return of income tax withheld (Form 499R-1B) <sup>1</sup>

FUTA quarterly tax payment (Form 940) <sup>4</sup>

FICA quarterly tax return and payment (Form 941-PR) <sup>4</sup>

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR-UI-10A) <sup>8</sup>

2020 P.R. Gift Informative Return - **If the 3-month automatic extension was obtained**

Quarterly Reconciliation Form - Professional Services<sup>1</sup> – for the quarter ended March 31, 2021

Sales and use tax quarterly report (non-withholding agents-sales made by mail or internet sellers) <sup>1</sup>

<sup>8</sup> Electronic filing through DTRH portal.

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