



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

TAX CALENDAR
August 2022
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45
years
**GROWING
TOGETHER**

A PUBLICATION FROM THE TAX DIVISION

**August
2022**



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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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August 1

Employer’s quarterly return of income tax withheld for the quarter ended June 30, 2022 (Form 499 R-1B) ¹

PR Unemployment Insurance and Disability Benefits quarterly return for the quarter ended June 30, 2022 (Form PR-UI-10 & Form PR-UI-10A) ²

Quarterly return of tax withheld on payments – services rendered for the quarter ended June 30, 2022 (Form 480.6SP-1) ¹

2021 P.R. Gift informative return (filed by the donor) (Form SC 2788-B), if the 6-month automatic extension was obtained ¹

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

FICA quarterly tax return and payment (Form 941-PR) ³

August 10

Excise Taxes Monthly Return and Payment (Form SC 2225) ¹

¹ Electronic filing through SURI.
² Electronic filing through DTRH portal.
³ Electronic filing through EFTPS.

August 2022

August 15

Monthly deposit of income tax withheld from employees ¹

Monthly payment of income tax withheld at source from non-residents ¹

Payment of income tax withheld at source on royalties paid to non-residents ¹

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

Monthly payment of tax withheld on services rendered and judicial or extrajudicial indemnifications ¹

Monthly deposit of SS and Medicare withheld from employees (Form 941) ³

1st installment of the 2022 Personal Property estimated tax payment ⁴

Payment of estimated income tax for corporations (Form 480.E-1) ¹

- FY ending 08/31/22 4th installment.
- FY ending 11/30/22 3rd installment.
- FY ending 02/28/23 2nd installment.
- FY ending 04/30/23 1st installment.

August 16

2021 Personal Property Tax Return (Form AS-29), if the 3-month automatic extension was obtained ⁴

August 22

State ^{1,5} and Municipal ⁶ SUT and Tax on Imports Monthly Returns and Payment (Form AS 2915.1)

August 29

Annual Corporate Report for corporations, if the 60-day additional extension was obtained ⁷

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⁴ Electronic filing through <https://emueble.crimpr.net>.

⁵ Bonded importers – filing upon introduction of goods, payment due on the 20th day of the next month. Non-bonded importers – filing and payment due upon introduction

⁶ Electronic filing is available through COFIM or municipalities' portals

⁷ Electronic filing.

August 2022

August 30

Summary of informative returns 480.7, 480.7B and 480.7C, when reporting contributions or other transactions, but no distributions (Form 480.5) ²

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