



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

TAX CALENDAR  
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A PUBLICATION FROM THE TAX DIVISION

# August 2024

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 12

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

## August 13

2023 Annual Corporate Report for Corporations, if the 60-day additional extension was obtained <sup>2</sup>

## August 15

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

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

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

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

Monthly deposit of income tax withheld on services rendered and judicial or extrajudicial indemnifications <sup>1</sup>

Monthly deposit of Social Security and Medicare withheld from employees (Form 941) <sup>3</sup>

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

<sup>2</sup> Electronic filing through <https://rcp.estado.pr.gov/>.

<sup>3</sup> Electronic filing through EFTPS.

# August 2024

## August 15 (Cont.)

2023 Personal Property Tax Return (Form AS-29), if the 3-month automatic extension was obtained <sup>4</sup>

1<sup>st</sup> installment of the 2024 Personal Property estimated tax payment <sup>4</sup>

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

- FY ending 08/31/24 4<sup>th</sup> installment.
- FY ending 11/30/24 3<sup>rd</sup> installment.
- FY ending 02/28/25 2<sup>nd</sup> installment.
- FY ending 04/30/25 1<sup>st</sup> installment.

Workmen's Compensation Insurance (CFSE) Annual Payroll Declaration (Form CFSE 693) and Payment of 50% of the estimated insurance premium for fiscal year 2024 - 2025

## August 20

State <sup>1,5</sup> and Municipal <sup>6</sup> SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

<sup>4</sup> Electronic filing through <https://portal.crim360.com/crimpr/>.

<sup>5</sup> 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.

<sup>6</sup> Electronic filing is available through COFIM or municipalities' portals.

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