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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TAX CALENDAR
February 2022
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45
years
GROWING
TOGETHER



A PUBLICATION FROM THE TAX DIVISION

**February
2022**



S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

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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February 10

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

February 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-residents¹

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) ²

First installment of fortnightly deposit of SUT for large taxpayers ³ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

Third installment of the 2021 Personal Property estimated tax payment ⁴

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.

³ As defined in Section 1010.01(a)(35) of Puerto Rico Internal Revenue Code, as amended.

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

February 2022

February 15 (Cont.)

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

- FY ending 02/28/22 4th installment.
- FY ending 05/31/22 3rd installment.
- FY ending 08/31/22 2nd installment.
- FY ending 10/31/22 1st installment.

February 22

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

February 28

Second installment of fortnightly deposit of SUT for large taxpayers ¹ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

Annual wage withholding statement for 2021 (Form 499 R-2/W-2 PR) ¹, if the 30-day extension was requested

Annual reconciliation statement of income tax withheld for 2021 (Form 499 R-3) ¹, if the 30-day extension was requested

Summary of informative returns 480.6A, 480.6B, 480.6G and 480.6D; and 480.7F, 480.7B and 480.7C, when reporting distributions only (Form 480.5) ¹

Informative Return – Income Not Subject to Withholding. (Form 480.6A) ¹

Informative Return – Income Subject to Withholding. (Form 480.6B) ¹

Annual Reconciliation Statement of Income Subject to Withholding. (Form 480.6B.1) ¹

Informative Return – Exempt Income and Exempt Income Subject to Alternate Basic Tax. (Form 480.6D) ¹

Informative Return – Transactions made by electronic means. (Form 480.6G) ¹

Informative Return – Services Rendered. (Form 480.6SP) ¹

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

⁶ Electronic filing is available through COFIM or municipalities' portals.

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February 2022

February 28 (Cont.)

Annual reconciliation statement of services rendered. (Form 480.6SP.2) ¹

Informative Return – advertising, insurance premiums, telecommunication, internet access and cable or satellite television services. (Form 480.7F) ¹

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