



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

**TAX CALENDAR**  
**February 2023**  
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**45**  
years  
**GROWING**  
**TOGETHER**



**A PUBLICATION FROM THE TAX DIVISION**

**February**  
**2023**



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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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**February 10**

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

**February 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>

Payment of income tax withheld at source 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 tax withheld on services rendered and judicial or extrajudicial indemnifications <sup>1</sup>

Monthly deposit of SS and Medicare withheld from employees (Form 941) <sup>2</sup>

Third installment of the 2022 Personal Property estimated tax payment <sup>3</sup>

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

- FY ending 02/28/23 4<sup>th</sup> installment.
- FY ending 05/31/23 3<sup>rd</sup> installment.
- FY ending 08/31/23 2<sup>nd</sup> installment.
- FY ending 10/31/23 1<sup>st</sup> installment.

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

<sup>2</sup> Electronic filing through EFTPS.

<sup>3</sup> Electronic filing through <https://portal.crim360.com/crimpr/>

# February 2023

## February 21

State <sup>1,4</sup> and Municipal <sup>5</sup> SUT and Tax on Import Monthly Returns and Payment (Form AS 2915.1)

## February 28

Annual wage withholding statement for 2022 (Form 499 R-2/W-2 PR) <sup>1</sup>, if the 30-day extension was requested.

Annual reconciliation statement of income tax withheld for 2022 (Form 499 R-3) <sup>1</sup>, if the 30-day extension was requested.

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. <sup>1</sup>

Informative Return – Income Not Subject to Withholding. (Form 480.6A) <sup>1</sup>

Informative Return – Income Subject to Withholding. (Form 480.6B) <sup>1</sup>

Annual Reconciliation Statement of Income Subject to Withholding. (Form 480.6B.1) <sup>1</sup>

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

Informative Return – Transactions made by electronic means. (Form 480.6G) <sup>1</sup>

Informative Return – Services Rendered. (Form 480.6SP) <sup>1</sup>

Annual reconciliation statement of services rendered. (Form 480.6SP.2) <sup>1</sup>

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

<sup>4</sup> Bonded importers – filing upon introduction of goods, payment due on the 20<sup>th</sup> day of the next month. Non-bonded importers – filing and payment due upon introduction

<sup>5</sup> Electronic filing is available through COFIM or municipalities' portals

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Valdés, García, Marín & Martínez, LLP is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. Our 45 years of experience in public accounting supports our commitment to excellence and professionalism.

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