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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TAX CALENDAR
January 2022
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45
years
GROWING
TOGETHER



A PUBLICATION FROM THE TAX DIVISION

**January
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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January 10

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

January 18

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

Quarterly payment of Chauffeurs' Social Security (Form TSCH-1)

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.

January 2022

January 18 (Cont.)

2021 P.R. and U.S. Individual Estimated Income Tax – 4th installment payment (Form 480.E-1¹ and 1040-ES, respectively)

Payment second installment Municipal License Tax for fiscal year 2021-2022

2020 Exempt Corporation Annual Report – Decrees with 30 days after Income Tax Return due date ⁴

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

- FY ending 01/31/22 4th installment.
- FY ending 04/30/22 3rd installment.
- FY ending 07/31/22 2nd installment.
- FY ending 09/30/22 1st installment.

January 20

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

Payment of second installment for fiscal year 2021-2022 for Workmen's Compensation Insurance Premium

January 31

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

Employer's withholding statement for calendar year 2021 (Form 499-2/W-2PR) ¹

Transmittal of withholding statements annual reconciliation for FICA tax withheld (Form W-3PR)

Annual reconciliation statement of income tax withheld for calendar year 2021 (Form 499 R-3) ¹

Employer's quarterly return of income tax withheld for the quarter ended December 31, 2021 (Form 499 R-1B) ¹

P.R. Gift informative return for the calendar year 2021 (filed by the donor) (Form SC 2788-B) ¹ (A 3-month automatic extension is available).

⁴ Electronic filing through <https://ogpe.pr.gov/>

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

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January

2022

January 31 (Cont.)

Employer's annual federal unemployment tax return for calendar year 2021 (Form 940-PR)

Federal unemployment (FUTA) quarterly tax payment for the year ended December 31, 2021 ²

Employer's quarterly federal (FICA) tax return and payment for the quarter ended December 31, 2021 (Form 941-PR) ²

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR-UI-10A) ⁷

Summary of informative returns Forms 480.7A and 480.7D (Form 480.5) ¹

Quarterly return of tax withheld on payments for services rendered for the quarter ended December 31, 2021 (Form 480.6SP-1) ¹



⁷ Electronic filing through DTRH portal.

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