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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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



**A PUBLICATION FROM THE TAX DIVISION**

**January  
2023**



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**Tel. (787) 725-1600**

**Idsa Ramos Medina**  
Partner  
iramos@vgmmcpa.com

**Sofía Benítez Arraiza**  
Partner  
sbenitez@vgmmcpa.com

**Yahaira Feliciano Ramos**  
Partner  
yfeliciano@vgmmcpa.com

**Luis Ortiz Colón**  
Partner  
lortiz@vgmmcpa.com

**January 10**

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

**January 17**

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>

Quarterly Chauffeurs' Social Security (Form TSCH-1)

Payment second installment Municipal License Tax for fiscal year 2022-2023

<sup>1</sup> Electronic filing through SURI.  
<sup>2</sup> Electronic filing through EFTPS.

# January 2023

## January 17 (Cont.)

2022 P.R. and U.S. Individual Estimated Income Tax – 4<sup>th</sup> installment payment (Forms 480.E-1<sup>1</sup> and 1040-ES, respectively)

2021 Exempt Corporation Annual Report – for calendar year decrees with 30 days after Income Tax Return extended due date filing requirement <sup>3</sup>

2021 Exempt Individual Annual Report – Decrees under previous Acts due 30 days after Income Tax Return extended due date filing requirement <sup>3</sup>

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

- FY ending 01/31/23 4<sup>th</sup> installment.
- FY ending 04/30/23 3<sup>rd</sup> installment.
- FY ending 07/31/23 2<sup>nd</sup> installment.
- FY ending 09/30/23 1<sup>st</sup> installment.

## January 20

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

Payment of second installment for fiscal year 2022-2023 of the Workmen's Compensation Insurance Premium

## January 31

Employer's withholding statement for calendar year 2022 (Form 499-2/W-2PR) <sup>1</sup>

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

Annual reconciliation statement of income tax withheld for calendar year 2022 (Form 499 R-3) <sup>1</sup>

Employer's quarterly return of income tax withheld for the quarter ended December 31, 2022 (Form 499 R-1B) <sup>1</sup>

P.R. Gift informative return for the calendar year 2022 (filed by the donor) (Form SC 2788-B) <sup>1,6</sup>

Employer's annual federal unemployment tax return for calendar year 2022

<sup>3</sup> Electronic filing through <https://ogpe.pr.gov/>

<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

<sup>6</sup> A 3 month automatic extension is available; 6 months automatic extension available if donor is outside of P.R.

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# January

## 2023

### January 31 (Cont.)

Federal unemployment (FUTA) quarterly tax payment for the year ended December 31, 2022 <sup>2</sup>

Informative returns – mortgage interest (Form 480.7A) <sup>1</sup>

Informative returns – automobile lease payments (Form 480.7D) <sup>1</sup>

Summary of informative returns Forms 480.7A and 480.7D (Form 480.5) <sup>1</sup>

Employer's quarterly federal (FICA) tax return and payment for the quarter ended December 31, 2022 <sup>2</sup>

PR Unemployment Insurance and Disability Benefits return for the quarter ended December 31, 2022 (Form PR-UI-10 & Form PR-UI-10A) <sup>7</sup>

Quarterly return of tax withheld on payments – services rendered for the quarter ended December 31, 2022 (Form 480.6SP-1) <sup>1</sup>

<sup>7</sup> Electronic filing through DTRH portal.

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. Over 45 years of experience in public accounting supports our commitment to excellence and professionalism.

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