



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

TAX CALENDAR  
www.vgmmcpa.com

A PUBLICATION FROM THE TAX DIVISION

# January 2025

Please contact your account service partner should you have any questions or comments or if you need additional information regarding these matters.

Tel. (787) 725-1600

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

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

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

**Carlo J. Medina Romero**  
Partner  
cmedina@vgmmcpa.com

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## January 10

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

## January 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>2</sup>

Quarterly Chauffeurs' Social Security (Form TSCH-1)

Last day of payment of second installment of the Municipal License Tax for fiscal year 2024-2025

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

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

# January 2025

## January 15 (Cont.)

2024 P.R. and U.S. Individual Estimated Income Tax – 4<sup>th</sup> installment payment (Form 480.E-1<sup>1</sup> and 1040-ES, respectively)

2023 Exempt Annual Report for Corporations – Decrees under previous acts due 30 days after filing Income Tax Return or the extended due date<sup>3</sup>

Payment of estimated income tax for corporations and pass-through entities (Form 480.E-1)<sup>1</sup>

- FY ending 01/31/25 4<sup>th</sup> installment.
- FY ending 04/30/25 3<sup>rd</sup> installment.
- FY ending 07/31/25 2<sup>nd</sup> installment.
- FY ending 09/30/25 1<sup>st</sup> installment.

Last day to submit Audited Financial Statements and Other Documents That Accompany the 2023 Personal Property Tax Return<sup>4</sup>

## January 21

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)

Payment of second installment for fiscal year 2024-2025 for Workmen's Compensation Insurance Premium

## January 22

2024-2025 Volume of Business Declaration (*Patente*) for taxpayers with a 6-month extension – for Certain Exempt Businesses<sup>7</sup>

## January 31

Employer's quarterly return of income tax withheld - December 31, 2024 (Form 499 R-1B)<sup>1</sup>

PR Unemployment Insurance and Disability Benefits - December 31, 2024 (Form PR-UI-10 & Form PR-UI-10A)<sup>8</sup>

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

<sup>4</sup> According to Administrative Order 2025-004 issued by the Municipal Revenue Collection Center ("CRIM").

<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.

<sup>7</sup> According to Circular Letter 012-2024 issued by the Office of Management and Budget of the Puerto Rico Government (OGP).

<sup>8</sup> Electronic filing through DTRH portal.

Contact us at  
**(787) 725-1600** or at  
**[fsosa@vgmmcpa.com](mailto:fsosa@vgmmcpa.com)**  
if you would like to  
subscribe/unsubscribe from our  
publications.

Follow us:



# January 2025

## January 31

Quarterly return of tax withheld on payments for services rendered - December 31, 2024 (Form 480.6SP-1) <sup>1</sup>

FICA quarterly tax return and payment – December 31, 2024 (Form 941) <sup>2</sup>

FUTA quarterly tax payment (Form 940) – December 31, 2024 <sup>2</sup>

Employer's withholding statement for calendar year 2024 (Form 499-2/W-2PR) <sup>1</sup>

P.R. Gift informative return for the calendar year 2024 (filed by the donor) (Form SC 2788-B) <sup>1,9</sup>

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

Annual reconciliation statement of income tax withheld for calendar year 2024 (Form 499 R-3) <sup>1</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>

<sup>9</sup> A 3-months automatic extension is available; 6-months automatic extension available if donor is outside of P.R.

Contact us at  
**(787) 725-1600** or at  
**fsosa@vgmmcpa.com**  
if you would like to  
subscribe/unsubscribe from our  
publications.

**Follow us:**



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.

This Tax Calendar has been prepared for informative purposes. It is not intended to provide and does not constitute tax advice.

©2025 Valdés, García, Marín & Martínez, LLP. All rights reserved.