



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

TAX CALENDAR
June 2022
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45
years
GROWING
TOGETHER

A PUBLICATION FROM THE TAX DIVISION

**June
2022**



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		

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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June 10

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

June 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 payment of tax withheld on distributable share of profits of Subchapter N corporations and special partnerships (Form 480.9EC)

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

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.

June 2022

June 15 (Cont.)

2021 PR Income Tax Return of Domestic and Foreign Life Insurance Companies (Form 480.40 and 480.40F)

2021 P.R. Exempt Businesses Income Tax Return [Form 480.30(II)] ⁴

2021 P.R. Informative Return for Income Tax Exempt Organizations [Form 480.7(OE)] ⁴

2022 PR Individuals and calendar year entities Estimated Income Tax - 2nd installment (Form 480.E-1) ¹

2022 U.S. Individual Estimated Income Tax - 2nd installment (Form 1040-ES)

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

- FY ending 06/30/22 4th installment.
- FY ending 09/30/22 3rd installment.
- FY ending 12/31/22 2nd installment.
- FY ending 02/28/23 1st installment.

June 20

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

June 27

2021 Annual Corporate Report for corporations and Limited Liabilities Companies that requested a 60-day automatic extension ^{7,8}

June 30

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

⁴ 6-month automatic extension available.

⁵ Bonded importers – filing upon introduction of goods, payment 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.

⁷ Electronic filing.

⁸ Additional 60-day extension available, until August 29, 2022.

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