



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

TAX CALENDAR
March 2022
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45
years
**GROWING
TOGETHER**

A PUBLICATION FROM THE TAX DIVISION

**March
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	31		

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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March 10

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

March 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 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

2021 Informative Income Tax Return – Pass-Through Entity (Form 480.20 EC) ^{1,4}

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

⁴ A six-month extension is available

March 2022

March 15 (Cont.)

2021 Informative Return – Pass-Through Entity Partner’s Distributable Share or Stockholder’s Proportional Share on Income, Losses and Credits. (Form 480.6 EC) ^{1, 4}

2021 Revocable Trust or Grantor Trust Informative Income Tax Return (Form 480.80 F) ^{1, 4}

2021 U.S. Partnership Income Tax Return (Form 1065) ⁴

Annual Informative Return of Foreign Trust with a U.S. Owner (Form 3520-A) ⁴

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

- FY ending 03/31/22 4th installment.
- FY ending 06/30/22 3rd installment.
- FY ending 09/31/22 2nd installment.
- FY ending 11/30/22 1st installment.

March 21

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

March 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

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

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