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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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



A PUBLICATION FROM THE TAX DIVISION

**March
2023**



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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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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

2022 Revocable Trust or Grantor Trust Informative Income Tax Return (Form 480.80 F) ^{1, 3}

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.

³ A six-month extension is available.

March 2023

March 15 (Cont.)

2022 U.S. Partnership Income Tax Return (Form 1065) ³

Annual Informative Return of Foreign Trust with a U.S. Owner (Form 3520-A) ³

Payment of estimated income tax for corporations (Form 480.E-1) ¹ and Partnerships taxes as corporations

- FY ending 03/31/23 4th installment.
- FY ending 06/30/23 3rd installment.
- FY ending 09/30/23 2nd installment.
- FY ending 11/30/23 1st installment.

March 20

State ^{1,4} and Municipal ⁵ SUT and Tax on Imports Monthly Returns and Payment (Form AS 2915.1)

March 31

2022 Informative Income Tax Return – Pass-Through Entity (Form 480.20 EC) ^{1,3}

2022 Informative Return – Pass-Through Entity Partner's Distributable Share or Stockholder's Proportional Share on Income, Losses and Credits. (Form 480.6 EC) ^{1,3}

⁴ 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.

⁵ Electronic filing is available through COFIM or municipalities' portals.

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