



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

**TAX CALENDAR**  
**March 2024**  
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**45**  
years  
**GROWING**  
**TOGETHER**



**A PUBLICATION FROM THE TAX DIVISION**

**March**  
**2024**



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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 11**

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

**March 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% penalty 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 <sup>2</sup>

2023 Informative Income Tax Return – Pass-Through Entity (Form 480.20 EC) <sup>1,3</sup>

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

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

<sup>3</sup> A six-month automatic extension is available.

# March 2024

## March 15 (Cont.)

Informative Return – Pass-Through Entity Partner’s Distributable Share or Stockholder’s Proportional Share on Income, Losses and Credits. (Form 480.6 EC) <sup>1,3</sup>

2023 Revocable Trust or Grantor Trust Informative Income Tax Return (Form 480.80 F) <sup>1,3</sup>

Revocable Trust or Grantor Trust Informative Income Tax Return – Grantor Distributable Share on Income, Losses, and Credits (Form 480.60 F) <sup>1,3</sup>

2023 U.S. Partnership Income Tax Return (Form 1065) <sup>3</sup>

Annual Information Return of Foreign Trust with a U.S. Owner (Form 3520-A) <sup>3</sup>

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

- FY ending 03/31/24 4<sup>th</sup> installment.
- FY ending 06/30/24 3<sup>rd</sup> installment.
- FY ending 09/30/24 2<sup>nd</sup> installment.
- FY ending 11/30/24 1<sup>st</sup> installment.

## March 20

State <sup>1,4</sup> and Municipal <sup>5</sup> SUT and Tax on Import Monthly Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

<sup>4</sup> Bonded importers – filing upon introduction of goods, payment due on the 20<sup>th</sup> day of the Month following the month of introduction. Non-bonded importers – filing and payment due upon introduction of items.

<sup>5</sup> Electronic filing is available through COFIM or municipalities’ portals.

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