



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

TAX CALENDAR
September 2021
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45
years
**GROWING
TOGETHER**



A PUBLICATION FROM THE TAX DIVISION

**September
2021**



S	M	T	W	T	F	S
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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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September 10

Tax on Imports Monthly Return and Payment (Form AS 2915.1D) ¹

Declaration of Imports (Form AS 2970.1) ^{1,2}

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

September 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-residents ¹

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) ³

First installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 for the prior year

¹ Electronic filing through SURI

² Bonded importers – filing upon introduction of goods, payment due on the 10th day of the next month. Non-bonded importers – filing and payment due upon introduction

³ Electronic filing through EFTPS

⁴ As defined in Section 1010.01(a)(35) of PR Internal Revenue Code, as amended

September 2021

September 15 (Cont.)

2021 P.R. and U.S. Individual Estimated Income Tax - 3rd installment payment (Form 480.E-1 ¹ and 1040-ES, respectively)

2020 U.S. Return of Partnership Income (Form 1065) ⁵

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

- FY ending 09/30/21 4th installment.
- FY ending 12/31/21 3rd installment.
- FY ending 03/31/22 2nd installment.
- FY ending 05/31/22 1st installment.

September 20

2020 Annual Corporate Report for corporations that request a 60-day additional extension * New filing date per Department of State Administrative Order 2021-02. ⁶

State ² and Municipal ⁷ SUT Monthly Returns and Payment (Form AS 2915.1)

September 30

2020 U.S. Income Tax Return for Estates and Trusts (calendar year) ⁸

Second installment of fortnightly deposit of SUT for large taxpayers ⁴ and merchants with monthly average sales tax deposits exceeding \$2,000 in prior year

⁵ If the 5-month automatic extension was obtained

⁶ Electronic filing

⁷ Electronic filing is available through COFIM or municipalities' portals (except for Canóvanas and Mayagüez)

⁸ If the 5 ½ - month extension was obtained

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