



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

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

A PUBLICATION FROM THE TAX DIVISION

September 2022



S	M	T	W	T	F	S
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4	5	6	7	8	9	10
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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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September 12

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-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) - 3rd installment payment

Monthly deposit of SS and Medicare withheld from employees (Form 941) ²

2021 Revocable or Grantor Trust Informative Income Tax Return (Form 480.80(F)) ³

Last day to deliver the 2021 Revocable or Grantor Trust Informative Return (Form 480.60(F)) ³

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.

³ If, the 6-month automatic extension was obtained

September

2022

September 15 (Cont.)

2022 PR Individuals and calendar year entities Estimated Income Tax - 3rd installment (Form 480.E-1)¹

2022 U.S. Individual Estimated Income Tax - 3rd installment (Form 1040-ES)

2021 U.S. Return of Partnership Income (Form 1065)³

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

- FY ending 09/30/22 4th installment.
- FY ending 12/31/22 3rd installment.
- FY ending 03/31/23 2nd installment.
- FY ending 05/31/23 1st installment.

September 20

State^{1,4} and Municipal⁵ SUT and Tax on Imports Monthly Returns and Payment (Form AS 2915.1)

September 30

2021 P.R. Informative Income Tax Return Pass-Through Entity, for calendar year Pass-Through Entities (Form 480.20(EC))³

Last day to deliver the 2021 P.R. Informative Return Pass-Through Entity, for calendar year Pass-Through Entities (Form 480.6(EC))³

2021 U.S. Income Tax Return for Estates and Trust (Form 1041)⁶

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.

⁶ If, the 5 1/2-month automatic extension was obtained

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