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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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Tel. (787) 725-1600

Idsa Ramos Medina
Partner
iramos@vgmmcpa.com

Sofía Benítez Arraiza
Partner
sbenitez@vgmmcpa.com

Yahaira Feliciano Ramos
Partner
yfeliciano@vgmmcpa.com

Luis Ortiz Colon
Partner
lortiz@vgmmcpa.com

TAX CALENDAR
September 2023
www.vgmmcpa.com

A PUBLICATION FROM THE TAX DIVISION

September
2023



S	M	T	W	T	F	S
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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

September 11

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

Monthly payment of tax withheld on distributable share of profits of Subchapter N corporations and special partnerships (Form 480.9EC) - 3rd installment payment ¹

2022 P.R. Informative Income Tax Return Pass-Through Entity, for calendar year Pass-Through Entities (Form 480.20(EC)) ^{1,3}

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.

³ If, the 6-month automatic extension was obtained.

September 2023

September 15 (Cont.)

Last day to deliver the 2022 P.R. Informative Return Pass-Through Entity, for calendar year Pass-Through Entities (Form 480.6(EC)) ^{1, 3}

2022 Revocable or Grantor Trust Informative Income Tax Return (Form 480.80(F)) ³

Last day to deliver the 2022 Revocable or Grantor Trust Informative Return (Form 480.60(F)) ^{1, 3}

2023 PR Individuals and calendar year entities Estimated Income Tax - 3rd installment (Form 480.E-1) ¹

2023 U.S. Individual Estimated Income Tax - 3rd installment (Form 1040-ES)

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

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

- FY ending 09/30/23 4th installment.
- FY ending 12/31/23 3rd installment.
- FY ending 03/31/24 2nd installment.
- FY ending 05/31/24 1st installment.

September 20

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

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.

Contact us at
(787) 725-1600 or at
fsosa@vgmmcpa.com
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