



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

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



A PUBLICATION FROM THE TAX DIVISION

**August
2023**



S	M	T	W	T	F	S
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6	7	8	9	10	11	12
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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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August 10

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

August 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 Personal Property Tax Return (Form AS-29), if the 3-month automatic extension was obtained ³

1st installment of the 2023 Personal Property estimated tax payment ³

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.

³ Electronic filing through <https://portal.crim360.com/crimpr/>.

August 2023

August 15 (Cont.)

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

- FY ending 08/31/23 4th installment.
- FY ending 11/30/23 3rd installment.
- FY ending 02/28/24 2nd installment.
- FY ending 04/30/24 1st installment.

August 21

2022 Annual Corporate Report for corporations and Limited Liabilities Companies, if the 60-day additional extension was obtained ⁴

State ^{1,5} and Municipal ⁶ SUT and Tax on Imports Monthly Returns and Payment (Form AS 2915.1)

⁴ Electronic filing.

⁵ Bonded importers – filing upon introduction of goods, payment due on the 20th day of the next month. Non-bonded importers – filing and payment due upon introduction.

⁶ Electronic filing is available through COFIM or municipalities' portals.

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