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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

TAX CALENDAR
December 2023
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45
years
GROWING
TOGETHER



A PUBLICATION FROM THE TAX DIVISION

December
2023



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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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December 11

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

December 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) - 4th installment payment ¹

Last day to pay Christmas bonus required by Act No. 148 of June 30, 1969, as amended

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.

December 2023

December 15 (Cont.)

2022 PR. Income Tax Return (calendar year entities)

- Exempt Businesses under Industrial Incentives Program [Form 480.30 (II) series]³
- Exempt Organizations [Form 480.7 (OE)]³

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

- FY ending 12/31/23 4th installment.
- FY ending 03/31/24 3rd installment.
- FY ending 06/30/24 2nd installment.
- FY ending 08/31/24 1st installment.

December 20

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

*May this Season be full of love and
laughter for you and your family!
Happy Holidays!*

*From all of us at
Valdés, García, Marín & Martínez, LLP and
Alternative Solutions, Inc.*

³ If, the 6-month automatic extension was obtained

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.

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