

# January 2026

Please contact your account service partner should you have any questions or comments or if you need additional information regarding these matters.

**Tel. (787) 725-1600**

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## **January 12**

Excise Taxes Monthly Return and Payment (Form SC 2225)<sup>1</sup>

## **January 15**

Monthly deposit of income tax withheld from employees<sup>1</sup>

Monthly deposit of income tax withheld at source from non-residents<sup>1</sup>

Monthly deposit of income tax withheld at source on royalties paid to non-residents<sup>1</sup>

Monthly deposit of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs)<sup>1</sup>

Monthly deposit of income tax withheld on services rendered and judicial or extrajudicial indemnifications<sup>1</sup>

Monthly deposit of Social Security and Medicare withheld from employees<sup>2</sup>

Quarterly Chauffeurs' Social Security (Form TSCH-1)

Last day of payment of second installment of the Municipal License Tax for fiscal year 2025-2026

<sup>1</sup> Electronic filing through SURI.

<sup>2</sup> Electronic filing through EFTPS.



# January 2026

## January 15 (Cont.)

2025 P.R. and U.S. Individual Estimated Income Tax – 4<sup>th</sup> installment payment (Form 480.E-1<sup>1</sup> and 1040-ES, respectively)

2024 Exempt Annual Report for Corporations – Decrees under previous acts due 30 days after filing Income Tax Return or the extended due date<sup>3</sup>

Payment of estimated income tax for corporations (Form 480.E-1) and pass-through entities (Form 480.9EC)<sup>1</sup>

- FY ending 01/31/26 4<sup>th</sup> installment.
- FY ending 04/30/26 3<sup>rd</sup> installment.
- FY ending 07/31/26 2<sup>nd</sup> installment.
- FY ending 09/30/26 1<sup>st</sup> installment.

## January 20

State<sup>1,4</sup> and Municipal<sup>5</sup> SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

Payment of second installment for fiscal year 2025-2026 for Workmen's Compensation Insurance Premium (Form CFSE 693/02-140)

## January 31

Employer's quarterly return of income tax withheld - December 31, 2025 (Form 499 R-1B)<sup>1</sup>

PR Unemployment Insurance and Disability Benefits - December 31, 2025 (Form PR-UI-10 & Form PR-UI-10A)<sup>6</sup>

Quarterly return of tax withheld on payments for services rendered - December 31, 2025 (Form 480.6SP-1)<sup>1</sup>

2025 Employer's Annual Federal Unemployment (FUTA) Tax Return (Form 940-PR)

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<sup>3</sup> Electronic filing through <https://incentives.ddec.pr.gov/>

<sup>4</sup> 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.

<sup>5</sup> Electronic filing is available through COFIM or municipalities' portals.

<sup>6</sup> Electronic filing through DTRH portal.



# January 2026

## January 31 (Cont.)

FICA quarterly tax return and payment – December 31, 2025 (Form 941)<sup>2</sup>

FUTA quarterly tax payment (Form 940)<sup>2</sup> – December 31, 2025

Employer's withholding statement for calendar year 2025 (Form 499-2/W-2PR)<sup>1</sup>

P.R. Gift informative return for the calendar year 2025 (filed by the donor) (Form SC 2788-B)<sup>1,7</sup>

Transmittal of withholding statements annual reconciliation for FICA tax withheld (Form W-3PR)

Annual reconciliation statement of income tax withheld for calendar year 2025 (Form 499 R-3)<sup>1</sup>

Informative returns – mortgage interest (Form 480.7A)<sup>1</sup>

Informative returns – automobile lease payments (Form 480.7D)<sup>1</sup>

Summary of informative returns Forms 480.7A and 480.7D (Form 480.5)<sup>1</sup>

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<sup>7</sup> A 3-month automatic extension is available; 6-month automatic extension available if donor is outside of P.R.

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