

## February 2026

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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### February 2

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>2</sup>

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

FICA quarterly tax return and payment – December 31, 2025 (Form 941)<sup>3</sup>

FUTA quarterly tax payment – December 31, 2025 (Form 940)<sup>3</sup>

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, 4</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>

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

<sup>2</sup> Electronic filing through DTRH portal.

<sup>3</sup> Electronic filing through EFTPS.

<sup>4</sup> A 3-months automatic extension is available; 6-months automatic extension available if donor is outside of P.R.



# February 2026

## February 2 (Cont.)

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>

## February 10

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

## February 17

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 (Form 941)<sup>3</sup>

3rd Installment of the 2025 Personal Property estimated tax payment<sup>5</sup>

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

- FY ending 02/28/26 4<sup>th</sup> installment.
- FY ending 05/31/26 3<sup>rd</sup> installment.
- FY ending 08/31/26 2<sup>nd</sup> installment.
- FY ending 10/31/26 1<sup>st</sup> installment.

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<sup>5</sup> Electronic filing through <https://portal.crim.com/crimpr/>



# February 2026

## February 20

State<sup>1, 6</sup> and Municipal<sup>7</sup> SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

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<sup>6</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>7</sup> Electronic filing is available through COFIM or municipalities' portals

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