

## March 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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S	M	T	W	T	F	S
1	2	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	31				

### March 3

Annual withholding statement for 2025 (Form 499 R-2/W-2 PR)<sup>1</sup>, if the 30-day extension was requested

Annual reconciliation statement of income tax withheld for calendar year 2025 (Form 499 R-3)<sup>1</sup>, if the 30-day extension was requested

Summary of informative returns 480.6A, 480.6B, 480.6D, 480.6G and 480.6SP; and 480.7, 480.7B, 480.7C, 480.7F and 480.7G, when reporting distributions only<sup>1</sup>

Informative Return – Income Not Subject to Withholding (Form 480.6A)<sup>1</sup>

Informative Return – Income Subject to Withholding (Form 480.6B)<sup>1</sup>

Annual Reconciliation Statement of Income Subject to Withholding (Form 480.6B.1)<sup>1</sup>

Informative Return – Exempt Income and Exempt Income Subject to Alternate Basic Tax (Form 480.6D)<sup>1</sup>

Informative Return – Transactions made by electronic means (Form 480.6G)<sup>1</sup>

Informative Return – Services Rendered (Form 480.6SP)<sup>1</sup>

Annual reconciliation statement of services rendered (Form 480.6SP.2)<sup>1</sup>

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



# March 2026

## March 3 (Cont.)

Informative Return – Advertising, insurance premiums, telecommunication, internet access and cable or satellite television services (Form 480.7F)<sup>1</sup>

Informative Return – Individual Retirement Account when reporting distributions only (Form 480.7)<sup>1</sup>

Informative Return – Educational Contribution Account when reporting distributions only (Form 480.7B)<sup>1</sup>

Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts (Form 480.7B.1)<sup>1</sup>

Informative Return – Retirement Plans and Annuities when reporting distributions only (Form 480.7C)<sup>1</sup>

Annual Reconciliation Statement of Tax Withheld from Retirement Plans and Annuities (Form 480.7C.1)<sup>1</sup>

## March 10

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

## March 16

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>2</sup>

Revocable Trust or Grantor Trust Informative Return- Grantor Distributable Share on Income, Losses and Credits (Form 480.6F)<sup>1,3</sup>

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

<sup>3</sup> A six-month automatic extension is available.



# March 2026

## March 16 (Cont.)

2025 Revocable Trust or Grantor Trust Informative Income Tax Return for calendar year (Form 480.80F)<sup>1,3</sup>

2025 U.S. Partnership Income Tax Return (Form 1065)<sup>3</sup>

Annual Information Return of Foreign Trust with a U.S. Owner (Form 3520-A)<sup>3</sup>

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

- FY ending 03/31/26                      4<sup>th</sup> installment
- FY ending 06/30/26                      3<sup>rd</sup> installment
- FY ending 09/30/26                      2<sup>nd</sup> installment
- FY ending 11/30/26                      1<sup>st</sup> installment

## March 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)

## March 31

2025 P.R. Informative Income Tax Return Pass-Through Entity for entities on calendar year accounting period. (Form 480.20 EC) and Informative Declarations (Form 480.6 EC)<sup>1,3</sup>

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<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

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