

April 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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April 10

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

April 15

Monthly deposit of income tax withheld from employees¹

Monthly deposit of income tax withheld at source from non-residents¹

Monthly deposit of income tax withheld at source on royalties paid to non-residents¹

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

Monthly deposit of income tax withheld on services rendered and judicial or extrajudicial indemnifications¹

Monthly deposit of Social Security and Medicare withheld from employees (Form 941)²

Informative return income subject to withholding - non-resident (Form 480.6C)

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.



April 2026

April 15 (Cont.)

Non-resident Annual Return of income tax withheld at source (Form 480.30)¹

Summary of Informative returns 480.6C (Form 480.5)¹

Quarterly payment of Chauffeurs' Social Security (Form TSCH-1)

2025 Corporate Limited Liability Company Annual Fee payment report³ - **No extension is available**

2025 PR Income tax return (Individuals and calendar year entities)

- Corporation Income tax Return (Form 480.20)^{3,4}
- Composite Return Individual Owners of Pass-Through Entities [Form 482.0(C)]⁴
- Individual Income Tax Return (Form 482.0)^{3,4}

Estate or Trust Fiduciary Income Tax Return (Form 480.80)⁴

2026 PR Individuals and calendar year entities estimated income tax- 1st installment (Form 480.E-1)¹

Last day to elect the 10% income tax withholding on interest

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

- FY ending 04/30/26 4th installment.
- FY ending 07/31/26 3rd installment.
- FY ending 10/31/26 2nd installment.
- FY ending 12/31/26 1st installment.

2025 US Individual Income Tax Return (Form 1040)^{3,4}

2026 US Individual Estimated Income tax- 1st installment (Form 1040-ES)

2025 US Self-Employment Tax Return (Form 1040-SS)³

2025 Foreign Bank Account Report (Fincen Form 114)³

2025 US Corporation Income Tax Return (Form 1120)⁴

2025 US Annual Return to report transaction with Foreign Trusts and receipts of certain foreign gifts for residents and military in service in U.S. (Form 3520)³

³ Electronic filing is required.

⁴ A 6-month extension is available.

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April 15 (Cont.)

2025 US Income Tax Return for Estates and Trusts (Form 1041)⁵

April 20

State^{1,6} and Municipal⁷ SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

April 22

Volume of Business Declaration⁴, full payment required to obtain the 5% statutory discount

April 30

Exempt Annual report for pass-through entities - due 30 days after filing income tax return⁸

Federal Unemployment (FUTA) quarterly tax payment for the quarter ended March 31, 2026²

PR Gift Informative Return for the calendar year 2025 (filed by donor) (Form SC 2788-B)⁹

PR Unemployment Insurance and Disability Benefits quarterly return for the quarter ended March 31, 2026 (Form PR-UI-10 & Form PR-UI-10A)¹⁰

Quarterly Return of Tax Withheld on payments for Services Rendered for the quarter ended March 31, 2026 (Form 480.6SP-1)¹

Employer's Quarterly federal (FICA) tax return for the quarter ended March 31, 2026 (Form 941)²

Employer's quarterly return of income tax withheld for the quarter ended March 31, 2026 (Form 499 R-1B)¹

⁵ A 5 ½- month automatic extension is available

⁶ 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.

⁷ Electronic filing is available through COFIM or municipalities' portals

⁸ Electronic filing through <https://incentives.ddec.pr.gov/>

⁹ A 3-month automatic extension is available; 6 months automatic extension available if donor is outside of PR

¹⁰ Electronic filing available through DTRH portal

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