

May 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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May 11

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

May 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 employees²

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.



May 2026

May 15 (Cont.)

Payment of estimated income tax for corporations (Form 480.E-1) and pass-through entities¹

- FY ending 05/31/26 4th installment.
- FY ending 08/31/26 3rd installment.
- FY ending 11/30/26 2nd installment.
- FY ending 01/31/27 1st installment.

2025 Exempt Annual Report for Individuals (Due 30 days after Filing the Income Tax Return)³

4th installment of the 2025 Personal Property Estimated Tax⁴

2025 Personal Property Tax Return (Form AS-29)^{4,5}

May 20

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

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

⁴ Electronic filing through <https://portal.crim.com/crimpr/>

⁵ A 5% discount is granted if estimated tax installments were paid in full, or the total liability was paid on or before the due date. A 3-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

Valdés, García, Marín & Martínez, LLP is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. 50 years of experience in public accounting supports our commitment to excellence and professionalism.

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