

## June 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**

### Idsa Ramos Medina

Partner  
iramos@vgmmcpa.com

### Yahaira Feliciano Ramos

Partner  
yfeliciano@vgmmcpa.com

### Luis Ortiz Colon

Partner  
lortiz@vgmmcpa.com

### Carlo J. Medina Romero

Partner  
cmedina@vgmmcpa.com

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				

### June 10

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

### June 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>

2025 Exempt Businesses Income Tax Return for calendar year corporations (Form 480.30(II))<sup>3,4</sup>

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

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

<sup>3</sup> Electronic filing



# June 2026

## June 15 (Cont.)

2025 PR Informative Return for Income Tax Exempt Organizations for calendar year corporations (Form 480.7(OE))<sup>3,4</sup>

2026 PR Individuals and calendar year entities Estimated Income Tax- 2<sup>nd</sup> installment (Form 480.E-1)<sup>1</sup>

2025 US Individual Estimated Income Tax- 2<sup>nd</sup> installment (Form 1040-ES)

Payment of estimated income tax for corporations and pass-through entities<sup>1</sup>

- FY ending 06/30/26 4<sup>th</sup> installment.
- FY ending 09/30/26 3<sup>rd</sup> installment.
- FY ending 12/31/26 2<sup>nd</sup> installment.
- FY ending 02/28/27 1<sup>st</sup> installment.

## June 22

State<sup>1,5</sup> and Municipal<sup>6</sup> SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

## June 23

Volume of Business Declaration<sup>4</sup> for exempt businesses, full payment required to obtain the 5% statutory discount

<sup>4</sup> 6-month automatic extension is available

<sup>5</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>6</sup> Electronic filing through COFIM or municipalities' portals.

Contact us at

**(787) 725-1600** or at  
fsosa@vgmmcpa.com

if you would like to  
subscribe/unsubscribe from  
our publications.

[www.vgmmcpa.com](http://www.vgmmcpa.com)



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.

This Tax Calendar has been prepared for informative purposes. It is not intended to provide and does not constitute tax advice.

©2026 Valdés, García, Marín & Martínez, LLP. All rights reserved.

[www.vgmmcpa.com](http://www.vgmmcpa.com)