July 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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July 10

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

July 15

Monthly deposit of income tax withheld from employees[1]

Monthly deposit of income tax withheld at source from non-residents[1]

Monthly deposit of income tax withheld at source on royalties paid to non-residents[1]

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 indemnifications[1]

Monthly deposit of Social Security and Medicare withheld from employees[2]

Chauffeur's and other employees' social security quarterly payment (Form TSCH-1)

Exempt corporation annual report, due 30 days after filing Income tax return[4]

[1] Electronic filing through SURI.
[2] Electronic filing through EFTPS.
[3] Electronic filing

July 2026

July 15 (Cont.)

2025 Exempt Corporation Annual Report for calendar year corporations - due 30 days after filing Income Tax Return[4]

First installment payment of Volume of Business Tax for fiscal year 2026-2027 (without the 5% discount, if full payment was not made with extension request or declaration)

Payment of estimated income tax for corporations and pass-through entities[1]

- FY ending 07/31/26 — 4th installment.
- FY ending 10/31/26 — 3rd installment.
- FY ending 01/31/27 — 2nd installment.
- FY ending 03/31/27 — 1st installment.

July 20

State[1,5] and Municipal[6] SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

Workmen's Compensation Insurance Premium (Form CFSE 693 and First installment payment for fiscal year 2026-2027.

July 31

2025 PR Gift Informative Return (filed by donor) (Form SC 2788 B), if the 6-month extension was obtained[1]

Employer's quarterly return of income tax withheld for quarter ended June 30, 2026 (Form 499 R-1B)[1]

Quarterly return of tax withheld on payments for services rendered for quarter ended June 30, 2026 (Form 480.6SP-1)[1]

PR Unemployment Insurance and Disability Benefits quarterly return for quarter ended June 30, 2026 (Form PR-UI-10 & PR-UI-10A)[7]

Federal Unemployment quarterly deposit for quarter ended June 30, 2025 (Form 940)[2]

Employer's Quarterly Federal (FICA) Tax return and payment (Form 941sp)

[4] Electronic filing https://incentives.ddec.pr.gov/
[5] 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.
[6] Electronic filing through COFIM or municipalities' portals.
[7] Electronic filing through DTRH.

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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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