vgmm 50 Years

Tax Calendar

A Publication from the Tax Division

August 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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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					

August 10

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

August 17

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]

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

August 2026

August 17 (Cont.)

2025 Personal Property Tax Return, if a 3-month automatic extension was obtained[3]

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

- FY ending 08/31/2026 4th installment
- FY ending 11/30/2026 3rd installment
- FY ending 02/28/2027 2nd installment
- FY ending 04/30/2027 1st installment

2026 Personal Property estimated tax payment-First installment[3]

Workmen's Compensation Insurance Payroll Statement (Form CFSE 693/02-140)[4]

August 20

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

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[3] Electronic filing https://portal.crim360.com/crimpr/index.html
[4] A 15-day extension is available. The extended due date is August 31, 2026.
[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 is required through either the COFIM portal or the applicable municipal portal. Pursuant to Puerto Rico Treasury Department Circular Letter 26-13, the following municipalities do not participate in the integration of the Municipal Sales and Use Tax into SURI and therefore require filings to be submitted through their respective municipal portals: Bayamón, Carolina, Guaynabo, Mayagüez, and San Juan. Returns for all other municipalities must be filed through the COFIM portal.