Tax Calendar

A Publication from the Tax Division

September 2026

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**			

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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September 10

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

September 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]

2026 Estimated income tax payment for individuals and calendar year entities – 3rd installment (Form 480.E-1 and Form 480.9EC)[1]

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

September 2026

September 15 (cont.)

2025 Revocable Trust or Grantor Trust Informative Return (Form 480.80 (F))[3]

Revocable Trust of Grantor Informative Return (Form 480.60 (F))[1, 3]

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

- FY ending 09/30/2026 — 4th installment
- FY ending 12/31/2026 — 3rd installment
- FY ending 03/31/2027 — 2nd installment
- FY ending 05/31/2027 — 1st installment

2025 US Partnership Income Tax Return (Form 1065)[3]

2026 US Individual Estimated Income Tax - 3rd installment (Form 1040-ES)

Annual information Return of Foreign Trust with a U.S. owner (Form 3520-A)[3]

September 21

State[1, 4] and Municipal[5] SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

September 30

2025 PR Informative Income Tax Return Pass-Through Entity (Form 480.20(EC)) and Informative Return Pass-Through Entity for calendar entities (Form 480.6(EC))[1, 3]

[3] If 6-month extension was obtained.
[4] 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.
[5] 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.

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