

October 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	31

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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October 13

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

October 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

Quarterly Chauffeurs' Social Security (Form TSCH-1)

Last day for payment of the second installment of the PR Individual Income Tax Return for the 2025 taxable year¹

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.



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October 15 (cont.)

2025 PR Income Tax Return (calendar year taxpayers)

- Individual Income Tax Return (Form 482.0)³
- Composite Return for Owners of Pass-Through Entities [Form 482.0 (C)]³
- Corporation Income Tax Return (480.20)³
- Estate or Trust Fiduciary Income Tax Return (Form 480.80)³

2025 U.S. Individual Income Tax Return (Form 1040)³

2025 Self Employment Tax Return (Form 1040-SS)³

2025 U.S. Corporation Income Tax Return (Form 1120)³

2025 Foreign Bank Account Report (FINCEN Form 114)³

2025 Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts for residents and military in service in U.S. or PR (Form 3520)³

Payment of estimated income tax for corporations (Form 480.E-1) and pass-through entities (Form 480.9EC)¹

- FY ending 10/31/2026 4th installment
- FY ending 01/31/2027 3rd installment
- FY ending 04/30/2027 2nd installment
- FY ending 06/30/2027 1st installment

October 20

State^{1,4} and Municipal⁵ SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

October 22

2026-2027 Volume of Business Declaration³

October 30

2025 Exempt Annual Report for Pass Through Entities – Decrees under previous acts due 30 days after filing Income Tax Return or the extended due date⁶

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 SURI portal for participating municipalities or the applicable municipal portal.

⁶ Electronic filing through <https://incentives.ddec.pr.gov/>.

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