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Tax Calendar

A Publication from the Tax Division

November 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					

November 2

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

PR unemployment insurance and disability benefits quarterly return and payments for quarter ended September 30, 2026 (Form PR-UI-10 & Form PR-UI-10A)[2]

Employer's quarterly federal (FICA) tax return and payment – September 30, 2026 (Form 941)[3]

Federal Unemployment quarterly deposit for quarter ended September 30, 2026[3]

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

November 10

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

November 16

Monthly deposit of income tax withheld from employees[1]

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

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

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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November 2026

November 16 (cont.)

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[3]

Quarterly Chauffeurs' Social Security (Form TSCH-1)

2nd installment of the 2026 Personal Property estimated tax payment[4]

2025 Exempt Annual Report (both individuals and entities) - When the decree specifies November 15th as the due date[5]

2025 Exempt Annual Report (both individuals and entities) - Decrees due 30 days after filing Income Tax Return if automatic extension was obtained[5]

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

- FY ending 11/30/2026 4th installment
- FY ending 02/28/2027 3rd installment
- FY ending 05/31/2027 2nd installment
- FY ending 07/31/2027 1st installment

November 20

State[1,6] and Municipal[7] SUT and Monthly Imports Returns and Payment (Form AS 2915.1 and Form AS 2970.1, respectively)

[4] Electronic filing through https://portal.crim360.com/crimpr/.
[5] Electronic filing through https://incentives.ddec.pr.gov/.
[6] 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.
[7] Electronic filing is required through either the SURI portal for participating municipalities or the applicable municipal portal.

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