

2023 TAX CALENDAR

Growing Together

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JANUARY							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
1	2	* 3 NEW YEAR	4	5	6	* 7 THREE KINGS DAY	Room Tax Corporation	10	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	10
8	9	10	11	12	13	14	Municipal Tax License (2nd payment without discount)	17	Estimated Tax Payments: Income Tax (4th installment)	17	Deposit of withholding on payments for Professional Services	17
15	16	* 17 MARTIN LUTHER KING	18	19	20	21	Deposit for sale to non resident affiliated corporation		Municipal Tax License (2st payment without discount)		FUTA PR (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax With held (499 R-1B) Chauffeur's Insurance	31
22	23	24	25	26	27	28	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Deposit for sale to non resident affiliated individual	20	Sale to non resident affiliated corporation Annual Federal Unemployment Tax Return Reconciliation Statement of Income Tax (499 R-3) Withholding Statement (W2)	
29	30	31					Real Property Tax (2nd Payment with discount)	31	Monthly Sales Tax (IVU) and Tax on Import Online Filing	31		
									Real Property Tax (2nd payment without discount)			

APRIL							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
						1	Room Tax Corporation	10	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	17
2	3	4	5	6	7	* 8 Holy Friday	Income Tax Return: 1st Estimated Tax Payment: Corporations, Partnership	17	Income Tax Return Self-Employment Tax Return (1040 PR)	17	Deposit of withholding on payments for Professional Services	
9	10	11	12	13	14	15	Annual Report or LLC Annual Fee Deposit for sale to non resident affiliated corporation		Estimated Tax Payments: Income Tax (1st installment) Social Security (1st installment)			
16	17	18	19	20	21	22	US Corporation Income Tax Return Form 1120 Informative Returns Income not subject to withholdings (480.6C, 480.7E)		Deposit for sale to non resident affiliated individual		US Individual Income Tax Return Form 1040	
23	24	25	26	27	28	29	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
30							Municipal Tax License Return	24	Municipal Tax License Return	24		

FEBRUARY							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
			1	2	3	4	Room Tax Corporation	10	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	15
5	6	7	8	9	10	11	Deposit for sale to non resident affiliated corporation	15	Deposit for sale to non resident affiliated individual	15	Deposit of withholding on payments for Professional Services	
12	13	14	15	16	17	18	Property Tax (3rd payment)		Estimated Tax Payment: Social Security (4th installment) Hurricane Fiona Extension		State Insurance Fund (2nd Payment)	21
19	20	* 21 GEORGE WASHINGTON	22	23	24	25	Monthly Sales Tax (IVU) and Tax on Import Online Filing	21	Property Tax (3rd payment)	21	Informative Returns Income not subject to withholdings (480.6A, 480.6SP)	28
26	27	28					State Insurance Fund (2nd payment)		Monthly Sales Tax (IVU) and Tax on Import Online Filing		Informative Returns Income subject to withholding (480.6 B)	
							Informative Returns Income not subject to withholdings (480.6A, 480.6SP)					

MAY							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
	1	2	3	4	5	6	Room Tax Corporation	10	Room Tax Individual	10	FUTAPR (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax Withheld (499 R-1B) Chauffeur's Insurance	1
7	8	9	10	11	12	13	Deposit for sale to non resident affiliated corporation	15	Deposit for sale to non resident affiliated individual	15	Sale to non resident affiliated corporation	
14	* 15 Mother's Day	16	17	18	19	20	Property Tax Return Estimated Property Tax (4th payment)		Property Tax Return		Quarterly Reconciliation Return for Professional Services	
21	22	23	24	25	26	27	Monthly Sales Tax (IVU) and Tax on Import Online Filing	22	Estimated Property Tax (4th payment)	22	Deposits of Income Tax and Social Security withheld	15
28	29	* 30 MEMORIAL DAY	31						Monthly Sales Tax (IVU) and Tax on Import Online Filing		Deposit of withholding on payments for Professional Services	

MARCH							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
			1	2	* 3 AMERICAN CITIZENSHIP DAY	4	Room Tax Corporation	10	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	15
5	6	7	8	9	10	11	Informative Income Tax Return Pass-Through Entity	15	Deposit for sale to non resident affiliated individual	15	Deposit of withholding on payments for Professional Services	
12	13	14	15	16	17	18	Deposit for sale to non resident affiliated individual		Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
19	20	21	22	* 23 SLAVERY ABOLITION DAY	24	25	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20				
26	27	28	29	30	31							

JUNE							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
				1	2	3	Room Tax Corporation	12	Room Tax Individuals	12	Deposits of Income Tax and Social Security withheld	15
4	5	6	7	8	9	10	Estimated Tax Payment: Partnership (2nd installment) deposit for sale to non residents affiliated corporation	15	Estimated Tax Payments: Income Tax (2nd installment) Social Security (2nd installment)	15	Deposit of withholding on payments for Professional Services	
11	12	13	14	15	16	17	Extension Annual Report (2 Month's) Informative Return of Exempt Organization		Deposit for sale to non resident affiliated individual	20		
18	* 19 Father's Day	* 20 Juneteenth Day	21	22	23	24	Income Tax Return Exempt Businesses (incentive)		Monthly Sales Tax (IVU) and Tax on Import Online Filing			
25	26	27	28	29	30		Monthly Sales Tax (IVU) and Tax on Import Online Filing	20				

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JULY							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
						1	Room Tax Corporation	10	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	17
2	3	4 INDEPENDENCE DAY	5	6	7	8	Municipal Tax License 1st payment without discount)	17	Municipal Tax License (1st payment without discount)	17	Deposit of withholding on payments for Professional Services	
9	10	11	12	13	14	15	Deposit for sale to non resident affiliated corporation		Deposit for sale to non resident affiliated individual		State Insurance Fund (1st Payment)	20
16	17	18	19	20	21	22	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Monthly Sales Tax Return and Tax on Import Online Filing	20	FUTA (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax With held (499 R-1B) Chauffeur's Insurance Sale to non resident affiliated corporation	31
							State Insurance Fund (1st Payment)		Real Property Tax (1st payment with discount)	31		
23	24	25 CONSTITUTION OF PUERTO RICO	26	27 JOSÉ CELSO BARBOSA DAY	28	29	Real Property Tax (1st Payment with discount)	31			Quarterly Reconciliation Return for Professional Services	
30	31											

OCTOBER							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
1	2	3	4	5	6	7	Room Tax Corporation	10	Room Tax Individuals	10	Deposits of Income Tax and Social Security withheld	16
8	9 COLUMBUS DAY	10	11	12	13	14	Income Tax Return: Corporations with fiscal year 6/30 Estimated payment with fiscal year 6/30 (1st payment)	16	2nd Payment of Income Tax Return (employees receiving wages)	16	Deposit of withholding on payments for Professional Services	
15	16	17	18	19	20	21	Deposit for sale to non resident affiliated corporation		Deposit for sale to non resident affiliated individual		1st Payment State Insurance Fund	20
22	23	24	25	26	27	28	Informative Return not subject to withholding (480.7E) that have Income Tax Return 6-month automatic extension		Individual Income Tax Return that have 6-month automatic extension		FUTAPR (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax Withheld (499 R-1B) Chauffeur's Insurance Sale to non resident affiliated corporation	31
29	30	31					Corporation Income Tax Return that have 6-month automatic extension with calendar year		Last day of payment of 2nd installment of Individual Tax Return (Employees Receiving Wages)			
							Monthly Sales Tax Return and Tax on Import Online Filing	20	Monthly Sales Tax Return and Tax on Import Online Filing	20	Quarterly Reconciliation Return for Professional Services	

AUGUST							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
		1	2	3	4	5	Room Tax Corporation	10	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	15
6	7	8	9	10	11	12	Deposit for sale to non resident affiliated corporation	15	Deposit for sale to non resident affiliated individual	15	Deposit of withholding on payments for Professional Services	
13	14	15	16	17	18	19	Property Tax Extension Estimated Property Tax (1st payment)		Property Tax Extension Estimated Property Tax (1st payment)			
20	21	22	23	24	25	26	Monthly Sales Tax (IVU) and Tax on Import Online Filing	21	Monthly Sales Tax (IVU) and Tax on Import Online Filing	21		
27	28	29	30	31								

NOVEMBER							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
			1	2	3	4	Room Tax Corporation	10	Room Tax Individuals	10	Deposits of Income Tax and Social Security withheld	15
5	6	7	8	9	10	11 * VETERAN'S DAY	Deposit for sale to non resident affiliated corporation	15	Deposit for sale to non resident affiliated individual	15	Deposit of withholding on payments for Professional Services	
12	13	14	15	16	17	18	Exempt Corporation Annual Report Estimated Property Tax (2nd payment)		Exemt Individual Annual Report Estimated Property Tax (2nd payment)		Request of exemption from payment of Christmas Bonus	30
19	20 DISCOVERY OF PUERTO RICO	21	22	23 * THANKSGIVING DAY	24	25	Monthly Sales Tax Return and Tax on Import Online Filing	21	Monthly Sales Tax Return and Tax on Import Online Filing	21		
26	27	28	29	30								

SEPTEMBER							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
					1	2	Room Tax Corporation	11	Room Tax Individual	11	Deposits of Income Tax and Social Security withheld	15
3	4 * LABOR DAY	5	6	7	8	9	Estimated Tax Payments Corporation Partnership (3rd installment)	15	Estimated Tax Payments: Income Tax (3rd installment) Social Security (3rd installment)	15	Deposit of withholding on payments for Professional Services	
10	11	12	13	14	15	16	Deposit for sale to non resident affiliated corporaiont		Deposit for sale to non resident affiliated individual			
17	18	19	20	21	22	23	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
24	25	26	27	28	29	30						

DECEMBER							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
					1	2	Room Tax Corporation	11	Room Tax Individual	11	Deposits of Income Tax and Social Security withheld	15
3	4	5	6	7	8	9	Estimated Tax Payment: Corporation Partnership (4th installment)	15	Deposit for sale to non resident affiliated individual	15	Deposit of withholding on payments for Professional Services	
10	11	12	13	14	15	16	Deposit for sale to non resident affiliated corporation		Monthly Sales Tax Return and Tax on Import Online Filing	20	Payment for Christmas Bonus	
17	18	19	20	21	22	23	Exempt Business Tax Return that have 6-month automatic extension with calendar year					
24	25 * CHRISTMAS DAY	26	27	28	29	30	Monthly Sales Tax Return and Tax on Import Online Filing	20				
31												