

2024 TAX CALENDAR

Growing Together

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

OCTOBER										
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	EMPLOYER	
		1	2	3	4	5	Room Tax Corporation	10	Room Tax Individuals	Deposits of Income Tax and Social Security Withheld
							Income Tax Return: Corporations with fiscal year 6/30 Estimated payment with fiscal year 6/30 (1st payment)	15	2nd Payment of Income Tax Return (employees receiving wages)	Deposit of withholding on payments for Professional Services
6	7	8	9	10	11	12	Deposit for sale to non resident affiliated corporation		Deposit for sale to non resident affiliated individual	1st Payment State Insurance Fund
13	14 COLUMBUS DAY	15	16	17	18	19	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
20	21	22	23	24	25	26	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)	
27	28	29	30	31			Monthly Sales Tax Return and Tax on Import Online Filing	21	Monthly Sales Tax Return and Tax on Import Online Filing	Quarterly Reconciliation Return for Professional Services
							Monthly Sales Tax Return and Tax on Import Online Filing	21		
							Report Beneficial Ownership Information (BOI) - For entities	31		

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

NOVEMBER										
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	EMPLOYER	
					1	2	Room Tax Corporation12	Room Tax Individuals12	Deposits of Income Tax and Social Security withheld🌞15	
							Deposit for sale to non resident affiliated corporation15	Deposit for sale to non resident affiliated individual15	Deposit of withholding on payments for Professional Services	
3	4	5 ELECTION DAY	6	7	8	9	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 Bonus30	
10	11 VETERAN'S DAY	12 ★	13	14	15 ☔	16	Monthly Sales Tax Return and Tax on Import Online Filing20	Monthly Sales Tax Return and Tax on Import Online Filing20		
17	18	19 DISCOVERY OF PUERTO RICO ☔	20	21	22	23				
24	25	26	27	28 THANKSGIVING DAY ★	29	30				

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

DECEMBER										
S	M	T	W	T	F	S	BUSINESS		INDIVIDUAL	EMPLOYER
1	2	3	4	5	6	7	Report Beneficial Ownership Information (BOI) - for entities	2	Room Tax Individual	Deposits of Income Tax and Social Security withheld
8	9	10	11	12	13	14	Room Tax Corporation	10	Deposit for sale to non resident affiliated individual	Deposit of withholding on payments for Professional Services
15	16	17	18	19	20	21	Estimated Tax Payment: Corporation Partnership (4th installment)	16	Monthly Sales Tax Return and Tax on Import Online Filing	Payment for Christmas Bonus
22	23	24	25	26	27	28	Deposit for sale to non resident affiliated corporation			
29	30	31	CHRISTMAS DAY				Exempt Business Tax Return that have 6-month automatic extension with calendar year			
							Monthly Sales Tax Return and Tax on Import Online Filing	20		
							Report Beneficial Ownership Information (BOI) - For entities was created prior to January 1, 2024	31		

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JANUARY							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
	1	* 2	3	4	5	6	Room Tax Corporation	10	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	10
		NEW YEAR				THREE KINGS DAY	Municipal Tax License (2nd payment without discount)	16	Estimated Tax Payments: Income Tax (4th installment)	16	Deposit of withholding on payments for Professional Services	16
7	8	9	10	11	12	13	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
14	15	* 16	17	18	19	20	Monthly Sales Tax (IVU) and Tax on Import Online Filing	22	Deposit for sale to non resident affiliated individual		Sale to non resident affiliated corporation Annual Federal Unemployment Tax Return Reconciliation Statement of Income Tax (499 R-3) Withholding Statement (W2)	
21	22	23	24	25	26	27	Real Property Tax (2nd Payment with discount)	31	Monthly Sales Tax (IVU) and Tax on Import Online Filing	22		
28	29	30	31				Report Beneficial Ownership Information (BOI) - For entities		Real Property Tax (2nd payment without discount)	31		

APRIL							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
	1	2	3	4	5	6	Informative Income Tax Return Pass-through Entity	1	Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	15
							Report Beneficial Ownership Information (BOI) - For entities		Income Tax Return Self-Employment Tax Return (1040 PR)	15	Deposit of withholding on payments for Professional Services	
7	8	9	10	11	12	13	Room Tax Corporation	10	Estimated Tax Payments: Income Tax (1st installment) Social Security (1st installment)		FUTAPR (940PR) Deposit Quarterly Returns: State Unemployment & Disability Federal Tax Return (941PR) Income Tax Withheld (499 R-1B) Chauffeur's Insurance	30
14	15	16	17	18	19	20	Income Tax Return: 1st Estimated Tax Payment: Corporations, Partnership	15	Deposit for sale to non resident affiliated individual		Sale to non resident affiliated corporation	
21	22	23	24	25	26	27	Annual Report or LLC Annual Fee Deposit for sale to non resident affiliated corporation		US Individual Income Tax Return Form 1040		Quarterly Reconciliation Return for Professional Services	
28	29	30					US Corporation Income Tax Return Form 1120 Informative Returns Income not subject to withholdings (480.6C, 480.7E)	1120	Monthly Sales Tax (IVU) and Tax on Import Online Filing	22		
							Monthly Sales Tax (IVU) and Tax on Import Online Filing	22	Municipal Tax License Return			
							Report Beneficial Ownership Information (BOI) - For entities	30				

FEBRUARY							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
				1	2	3	Room Tax Corporation	12	Room Tax Individual	12	Deposits of Income Tax and Social Security withheld	15
							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	
4	5	6	7	8	9	10	Property Tax (3rd payment)		Estimated Tax Payment: Social Security (4th installment) Hurricane Fiona Extension		State Insurance Fund (2nd Payment)	20
11	12	13	14	15	16	17	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Property Tax (3rd payment)		Informative Returns Income not subject to withholdings (480.6A, 480.6SP)	28
18	19	* 20	21	22	23	24	State Insurance Fund (2nd payment)	28	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Informative Returns Income subject to withholding (480.6 B)	
25	26	27	28	29			Informative Returns Income subject to withholding (480.6 B)	29				
							Report Beneficial Ownership Information (BOI) - For entities					

MAY							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
							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	
5	6	7	8	9	10	11	Property Tax Return Estimated Property Tax (4th payment)		Property Tax Return		Estimated Property Tax (4th payment)	
12	* 13	14	15	16	17	18	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
19	20	21	22	23	24	25	Report Beneficial Ownership Information (BOI) - For entities	31				
26	27	* 28	29	30	31							
		MEMORIAL DAY										

MARCH							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
						AMERICAN CITIZEN DAY	Deposit for sale to non resident affiliated individual	15	Deposit for sale to non resident affiliated individual	15	Deposit of withholding on payments for Professional Services	
3	4	5	6	7	8	9			Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
10	11	12	13	14	15	16	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20				
17	18	19	20	21	22	* 23						
24	25	26	27	28	29	30						
31												

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