

2026 TAX CALENDAR

Growing Together

(787) 752 4545

taxtcg@torrescpa.com

teamtcg@torrescpa.com

www.torrescpa.com

fax: (787) 752 4644

PO Box 4846, Carolina,

PR 00984-4846

JANUARY							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
					NEW YEAR		Municipal Tax License (2nd payment without discount)	15	Estimated Tax Payments: Income Tax (4th installment)	15	Deposit of withholding on payments for Professional Services	
4	5	6	*7	8	9	10	Deposit for sale to non resident affiliated corporation		Municipal Tax License (2st payment without discount)			
		THREE KINGS DAY					Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Deposit for sale to non resident affiliated individual			
11	12		14	15	16	17			Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
18	19	*20	21	22	23	24						
	MARTIN LUTHER KING											
25	26	27	28	29	30	31						

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

FEBRUARY							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
1	2	3	4	5	6	7	Real Property Tax (2nd payment with discount)	2	Real Property Tax (2nd payment without discount)	2	FUTA PR (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 Annual Federal Unemployment Tax Return Reconciliation Statement of Income Tax (499 R-3) Witholding Statement (W2)	2
							Report Beneficial Ownership Information (BOI) - For entities		Room Tax Individual	10	Deposits of Income Tax and Social Security withheld	17
8	9	10	11	12	13	14	Room Tax Corporation	10	Deposit for sale to non resident affiliated individual	17		
							Deposit for sale to non resident affiliated corporation	17	Estimated Tax Payment: Social Security (4th installment) Hurricane Fiona Extension			
15	16	*17	18	19	20	21	Property Tax (3rd payment)		Property Tax (3rd payment)		Deposits of Income Tax and Social Security withheld	17
	PRESIDENT'S DAY						Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Deposit of withholding on payments for Professional Services	
22	23	24	25	26	27	28	State Insurance Fund (2nd payment)		State Insurance Fund (2nd Payment)	20		

MAY							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
							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	
3	4	5	6	7	8	9	Property Tax Return Estimated Property Tax (4th payment)		Property Tax Return			
							Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Estimated Property Tax (4th payment)			
10	*11	12	13	14	15	16			Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
	Mother's Day											
17	18	19	20	21	22	23						
24	25	*26	27	28	29	30						
		MEMORIAL DAY										
31												

MARCH							BUSINESS		INDIVIDUAL		EMPLOYER	
S	M	T	W	T	F	S						
1	2	3	4	5	6	7	Informative Returns Income not subject to withholdings (480.6A, 480.6SP)	3	Room Tax Individual	10	Informative Returns Income not subject to withholdings (480.6A, 480.6SP)	3
	AMERICAN CITIZEN DAY						Informative Returns Income subject to withholding (480.6 B)		Deposit for sale to non resident affiliated individual	16	Informative Returns Income subject to withholding (480.6 B)	
8	9	10	11	12	13	14	Report Beneficial Ownership Information (BOI) - For entities		Monthly Sales Tax (IVU) and Tax on Import Online Filing	20	Deposits of Income Tax and Social Security withheld	16
							Room Tax Corporation	10	Deposit of withholding on payments for Professional Services			
15	16	17	18	19	20	21	Deposit for sale to non resident affiliated individual	16				
							Monthly Sales Tax (IVU) and Tax on Import Online Filing	20				
22	23	*24	25	26	27	28						
	SLAVERY ABOLITION DAY						Informative Income Tax Return Pass-through Entity	31				
29	30	31					Report Beneficial Ownership Information (BOI) - For entities					

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

* Apply to annual withholding < of \$50,000
 * Federal Holidays
 * Holidays
 * Business fiscal year ending 12/31
 * Apply to annual withholding < of \$50,000

2026 TAX CALENDAR

JULY							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	Municipal Tax License 1st payment without discount) 15	Municipal Tax License (1st payment without discount) 15	Deposit of withholding on payments for Professional Services 31
12	13	14	15	16	17	18	Deposit for sale to non resident affiliated corporation 20	Deposit for sale to non resident affiliated individual 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
19	20	21	22	23	24	25 *	Monthly Sales Tax (IVU) and Tax on Import Online Filing 31	Monthly Sales Tax Return and Tax on Import Online Filing 31	Quarterly Reconciliation Return for Professional Services
26	27 *	28	29	30	31		Real Property Tax (1st Payment with discount) Report Beneficial Ownership Information (BOI) - For entities	Real Property Tax (1st payment with discount)	

OCTOBER							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
				1	2	3	Room Tax Corporation 13	Room Tax Individuals 13	Deposits of Income Tax and Social Security withheld 15
4	5	6	7	8	9	10	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) 15	Deposit of withholding on payments for Professional Services 20
11	12 *	13	14	15	16	17	Deposit for sale to non resident affiliated corporation 20	Deposit for sale to non resident affiliated individual 20	1st Payment State Insurance Fund 20
18	19	20	21	22	23	24	Monthly Sales Tax (IVU) and Tax on Import Online Filing 20	Monthly Sales Tax Return and Tax on Import Online Filing 20	Individual Income Tax Return that have 6-month automatic extension 20
25	26	27	28	29	30	31	Report Beneficial Ownership Information (BOI) - For entities 30	Report Beneficial Ownership Information (BOI) - For entities 30	Informative Return not subject to withholding (480.7E) that have Income Tax Return 6-month automatic extension 20

AUGUST							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	Deposit for sale to non resident affiliated corporation 17	Deposit for sale to non resident affiliated individual 17	Deposit of withholding on payments for Professional Services 17
9	10	11	12	13	14	15	Property Tax Extension Estimated Property Tax (1st payment) 17	Property Tax Extension Estimated Property Tax (1st payment) 17	State Insurance Fund (1st Payment) 20
16	17	18	19	20	21	22	State Insurance Fund (1st Payment) 20	Monthly Sales Tax (IVU) and Tax on Import Online Filing 20	State Insurance Fund (1st Payment) 20
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	Exempt Individual Annual Report 20
30	31						Report Beneficial Ownership Information (BOI) - For entities 31	Report Beneficial Ownership Information (BOI) - For entities 31	Estimated Property Tax (2nd payment) 20

NOVEMBER							BUSINESS	INDIVIDUAL	EMPLOYER
S	M	T	W	T	F	S			
1	2	3	4	5	6	7	Report Beneficial Ownership Information (BOI) - For entities 2	Room Tax Individuals 10	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 2
8	9	10	11	12 *	13	14	Room Tax Corporation 10	Deposit for sale to non resident affiliated individual 16	State Insurance Fund (1st Payment) 20
15	16	17	18	19	20 *	21	Deposit for sale to non resident affiliated corporation 16	Exempt Individual Annual Report 20	Exempt Corporation Annual Report 20
22	23	24	25	26 *	27 *	28	Exempt Corporation Annual Report 20	Estimated Property Tax (2nd payment) 20	Estimated Property Tax (2nd payment) 20
29	30						Monthly Sales Tax Return and Tax on Import Online Filing 20	Monthly Sales Tax Return and Tax on Import Online Filing 20	Monthly Sales Tax Return and Tax on Import Online Filing 20

SEPTEMBER							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	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 15
13	14	15	16	17	18	19	Deposit for sale to non resident affiliated corporation 21	Deposit for sale to non resident affiliated individual 21	Deposit of withholding on payments for Professional Services 21
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	Payment for Christmas Bonus 21
27	28	29	30				Report Beneficial Ownership Information (BOI) - For entities 30	Report Beneficial Ownership Information (BOI) - For entities 30	Report Beneficial Ownership Information (BOI) - For entities 30

DECEMBER							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	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 15
13	14	15	16	17	18	19	Deposit for sale to non resident affiliated corporation 21	Monthly Sales Tax Return and Tax on Import Online Filing 21	Payment for Christmas Bonus 21
20	21	22	23	24	25 *	26	Exempt Business Tax Return that have 6-month automatic extension with calendar year 21	Monthly Sales Tax Return and Tax on Import Online Filing 21	Monthly Sales Tax Return and Tax on Import Online Filing 21
27	28	29	30	31			Report Beneficial Ownership Information (BOI) - For entities was created prior to January 1, 2024 31	Report Beneficial Ownership Information (BOI) - For entities was created prior to January 1, 2024 31	Report Beneficial Ownership Information (BOI) - For entities was created prior to January 1, 2024 31

* Federal Holidays
 * Apply to annual withholding < of \$50,000
 * Business fiscal year ending 12/31
 * Holidays on Sunday applies to the next labor day.