



JY Services and More Inc.
Working together on all your business needs

Office: 904-877-1700 || Fax: (904) 877-2899

6501 Arlington Expressway B105 #2240
Jacksonville, FL 32211

PUERTO RICO 2023 TAX CALENDAR



July									
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	Payroll
						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	Deposits of Income Tax and Social Security withheld 17
9	10	11	12	13	14	15	Deposit for sale to non resident affiliated corporation 20	Deposit for sale to non resident affiliated individual 20	Deposit of withholding on payments for Professional Services 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 Withheld (499 R-1B) Chauffeur's Insurance Sale to non resident affiliated corporation 31
23	24	25 * CONSTITUTION OF PUERTO RICO	26	27 * JOSÉ CELSO BARBOSA DAY	28	29	State Insurance Fund (1st Payment) 31	Real Property Tax (1st payment with discount) 31	Quarterly Reconciliation Return for Professional Services
30	31								

AUGUST									
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	Payroll
		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) 21	Property Tax Extension Estimated Property Tax (1st payment) 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	
27	28	29	30	31					

SEPTEMBER									
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	Payroll
					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 corporation 20	Deposit for sale to non resident affiliated individual 20	
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			

OCTOBER									
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	Payroll
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	10 * COLUMBUS DAY	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 16
15	16	17	18	19	20	21	Deposit for sale to non resident affiliated corporation 20	Deposit for sale to non resident affiliated individual 20	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 20	Individual Income Tax Return that have 6-month automatic extension 20	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 20	Last day of payment of 2nd installment of Individual Tax Return (Employees Receiving Wages) 20	Quarterly Reconciliation Return for Professional Services 20
							Monthly Sales Tax Return and Tax on Import Online Filing 20		

NOVEMBER									
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	Payroll
			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 15
12	13	14	15	16	17	18	Exempt Corporation Annual Report Estimated Property Tax (2nd payment) 21	Exempt Individual Annual Report Estimated Property Tax (2nd payment) 21	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					

DECEMBER									
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	Payroll
					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	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 corporation 20	Deposit for sale to non resident affiliated individual 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 20	Monthly Sales Tax Return and Tax on Import Online Filing 20	
24	25 * CHRISTMAS DAY	26	27	28	29	30			
31									

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



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PUERTO RICO 2023 TAX CALENDAR



January							BUSINESS		INDIVIDUAL		Payroll			
S	M	T	W	T	F	S								
1	2	** NEW YEAR	3	4	5	6	** THREE KINGS DAY	7	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	** MARTIN LUTHER KING	17	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			
											Real Property Tax (2nd payment without discount)	31		

FEBRUARY												
S	M	T	W	T	F	S	BUSINESS	INDIVIDUAL	Payroll			
			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			
							Property Tax (3rd payment)	Estimated Tax Payment: Social Security (4th installment) Hurricane Fiona Extension	State Insurance Fund (2nd Payment) 21			
12	13	14	15	16	17	18	Monthly Sales Tax (IVU) and Tax on Import Online Filing 21	Property Tax (3rd payment)	Informative Returns Income not subject to withholdings (480.6A, 480.6SP) 28			
19	20	21	22	23	24	25	State Insurance Fund (2nd payment)	Monthly Sales Tax (IVU) and Tax on Import Online Filing 21	Informative Returns Income subject to withholding (480.6 B)			
	GEORGE WASHINGTON						Informative Returns Income not subject to withholdings (480.6A, 480.6SP) 28					
26	27	28					Informative Returns Income subject to withholding (480.6 B)					

MARCH												
S	M	T	W	T	F	S	BUSINESS		INDIVIDUAL		Payroll	
			1	2 AMERICAN CITIZENSHIP DAY	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	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 SLAVERY ABOLITION DAY	23	24	25	Monthly Sales Tax (IVU) and Tax on Import Online Filing	20				
26	27	28	29	30	31							

APRIL							BUSINESS		INDIVIDUAL		Payroll	
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	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		

MAY													
S	M	T	W	T	F	S	BUSINESS		INDIVIDUAL		Payroll		
	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 Sale to non resident affiliated corporation		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			
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 Deposit of withholding on payments for Professional Services		15
28	29 MEMORIAL DAY	30	31						Monthly Sales Tax (IVU) and Tax on Import Online Filing				

JUNE												
S	M	T	W	T	F	S	BUSINESS		INDIVIDUAL		Payroll	
				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: Corporation 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)		Deposit for sale to non resident affiliated individual			
18	19	20	21	22	23	24	Informative Return of Exempt Organization		Monthly Sales Tax (IVU) and Tax on Import Online Filing	20		
							Income Tax Return Exempt Businesses (incentive)					
25	26	27	28	29	30		Monthly Sales Tax (IVU) and Tax on Import Online Filing	20				

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