



Carbonell & Co., LLC  
Certified Public Accountants

# 2022 TAX CALENDAR



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### January 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### January 18

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 4<sup>th</sup> Installment Individual Estimated Tax (480-E, 1040-ES)
- Biweekly Sales & Use Tax Deposit
- 2<sup>nd</sup> Installment Volume of Business Tax
- Chauffeur's Social Security Quarterly Payment (TSCH-1)

### January 20

- Sales & Use Tax
- 2<sup>nd</sup> Installment Workmen's Compensation CFSE

### January 31

- Donor's Gift Tax Return (SC 2788B)
- Employer's Quarterly Return of Income Tax Withheld (499 R-1B)
- Employer's Quarterly Federal Tax Return (941-PR)
- Employer's Annual Federal Unemployment Tax Return (940-PR)
- Withholding Statement (499 R-2/W-2 PR), Transmittal of Withholding Statements (W-3PR)
- Information Returns (1099's)
- Annual Reconciliation Statement of Income Tax Withheld (499 R-3)
- Unemployment Insurance & Disability Benefits (PR-UI-10A)
- Biweekly Sales & Use Tax Deposit
- Real Property Tax
- Quarterly Reconciliation Return
- Employer's Quarterly Return of Tax Withheld on Services Rendered (480.6SP-1)

# JANUARY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 New Year's Day
2	3	4	5	6 Three Kings Day	7	8
9	10	11	12	13	14	15
16	17 Martin Luther King	18	19	20	21	22
23 30	24 31	25	26	27	28	29

### February 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### February 15

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 3<sup>rd</sup> Installment Personal Property Estimated Tax
- Biweekly Sales & Use Tax Deposit

### February 22

- Sales & Use Tax

### February 28

- Informative Returns (480.6A, 480.6B, 480.6D, 480.7F, 480.6SP)
- Summary of Informative Returns (480.5)
- Biweekly Sales & Use Tax Deposit

# FEBRUARY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14 Valentine's Day	15	16	17	18	19
20	21 President's Day	22	23	24	25	26
27	28					

### March 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### March 15

- Deposit of Income Tax Withheld at Source on Corporate (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- Biweekly Sales & Use Tax Deposit
- Revocable Trust or Grantor Trust Informative Income Tax Return (480.8F)
- Informative Income Tax Return Pass-Through Entities (480.2EC)

### March 15

- Request for Extension of Time to File Tax Returns of Partnership, Special Partnership, Corporation of Individuals, Employees-Owned Special Corporation and Revocable Trust or Grantor Trust (SC 2644, 1065, 3520-A, 7004)

### March 21

- Sales & Use Tax

### March 31

- Partner's or Stockholder's Distributable Share on Income, Losses and Credits (480.6EC)
- Grantor's Distributable Share on Income, Losses and Credits (480.60F)
- Biweekly Sales & Use Tax Deposit

# MARCH 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		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	31		



Puerto Rico  
Emancipation Day

### April 11

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### April 18

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- Biweekly Sales & Use Tax Deposit
- Income Tax Returns (Puerto Rico & Federal)
- 1<sup>st</sup> Installment Estimated Tax (480-E & 1040-ES)
- Payment Tax Withheld Distributable Share of Partners or Shareholders of Pass-Through Entities (480.9EC)
- Annual Corporation Return, Annual Fees for LLCs
- Annual Report Exempt Corps. (Pass-Through Entity Classification)

### April 18

- Fiduciary Income Tax Return (480.8)
- Informative Returns Exempt Organizations
- Informative Return Income Subject to Withholding (480.6C)
- Annual Return to Report Transactions w/Foreign Trusts (3520)
- Chauffeur's Social Security Quarterly Payment (TSCH-1)
- Request of Extension of Time to File Income Tax Return (SC 2644)

### April 20

- Sales & Use Tax

### April 25

- Volume of Business Declaration

# APRIL 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
10 Palm Sunday	11 🔔	12	13	14	15 Good Friday	16
17 Easter	18 🔔	19	20 🔔	21	22	23
24 🔔	25	26	27 Administrative Professional's Day	28	29	30

### May 2

- Quarterly Reconciliation Return
- Employer's Quarterly Returns (499 R-1B & 941-PR)
- Biweekly Sales & Use Tax Deposit
- Unemployment Insurance & Disability Benefits (PR-UI-10A)

### May 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### May 16

- Deposit of Income Tax Withheld at Source on Corp. Dividends, Partnership Distributions, Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)

### May 16

- Biweekly Sales & Use Tax Deposit
- 4<sup>th</sup> Installment Personal Property Estimated Tax
- Personal Property Tax Return (AS-29)
- Annual Report for Exempt Corporations
- Annual Report under Act 22 for Individuals (that did not request a 6-month extension of time)
- Annual Report for Exempt Corporations (that did not request a 6-month extension of time)

### May 20

- Sales & Use Tax

### May 31

- Biweekly Sales & Use Tax Deposit

# MAY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
						
8	9	10	11	12	13	14
Mother's Day						
15	16	17	18	19	20	21
						
22	23	24	25	26	27	28
29	30	31				
	Memorial Day					

### June 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### June 15

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 2<sup>nd</sup> Installment Estimated Tax (480-E & 1040-ES)
- Payment of Tax Withheld on Distributable Share of Partners or Shareholders of Pass-Through Entities (480.9EC)
- Biweekly Sales & Use Tax Deposit

### June 20

- Sales & Use Tax

### June 30

- Biweekly Sales & Use Tax Deposit

# JUNE 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			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
Father's Day						
26	27	28	29	30		



### July 11

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### July 20

- Sales & Use Tax
- Workmen's Compensation CFSE Annual Return

### July 15

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- Biweekly Sales & Use Tax Deposit
- 1<sup>st</sup> Installment Volume of Business Tax
- Chauffeur's Social Security Quarterly Payment (TSCH-1)

# JULY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 Independence Day	5	6	7	8	9
10	11 🔔	12	13	14	15 🔔	16
17	18	19	20 🔔	21	22	23
24 31	25 Constitution Day Puerto Rico	26	27	28	29	30

### August 1

- Employer's Quarterly Returns (499 R-1B & 941-PR)
- Unemployment Insurance & Disability Benefits (PR-UI-10A)
- Employer's Quarterly Return of Tax Withheld on Services Rendered (480.6 SP-1)
- Biweekly Sales & Use Tax Deposit
- KEOGH Plans
- Quarterly Reconciliation Return

### August 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### August 15

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 1<sup>st</sup> Installment Personal Property Estimated Tax
- Personal Property Tax Returns with Extension of Time
- Biweekly Sales & Use Tax Deposit

### August 22

- Sales & Use Tax

### August 31

- Biweekly Sales & Use Tax Deposit

# AUGUST 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	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	31			

### September 12

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### September 15

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 3<sup>rd</sup> Installment Estimated Tax (480-E & 1040-ES)
- Payment of Tax Withheld on Distributable Share of Partners or Shareholders of Pass-Through Entities (480.9EC)
- Pass-Through Entities with Extension of Time (if 6-month extension of time was requested)

### September 15

- Revocable Trust or Grantor Trust Informative Income Tax Return (480.6F, 3520-A) (if 6-month extension of time was requested)
- Biweekly Sales & Use Tax Deposit

### September 20

- Sales & Use Tax

### September 30

- Biweekly Sales & Use Tax Deposit

# SEPTEMBER 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 Labor Day	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	

### October 11

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### October 17

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- Biweekly Sales & Use Tax Deposit
- Chauffeur's Social Security Quarterly Payment (TSCH-1)
- Tax Returns with Extension of Time
- Annual Report Exempt Corps. (Pass-Through Entity Classification) (if 6-month extension of time was requested)

### October 20

- Sales & Use Tax
- 1<sup>st</sup> Installment Workmen's Compensation CFSE

### October 31

- Employer's Quarterly Returns (499 R-1B & 941-PR)
- Unemployment Insurance & Disability Benefits (PR-UI-10A)
- Employer's Quarterly Return of Tax Withheld on Services Rendered (480.6 SP-1)
- Biweekly Sales & Use Tax Deposit
- KEOGH Plans with Extension of Time
- Quarterly Reconciliation Return

# OCTOBER 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10 Columbus Day	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31 Halloween					

### November 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### November 15

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 2<sup>nd</sup> Installment Personal Property Estimated Tax
- Biweekly Sales & Use Tax Deposit
- Annual Report under Act 22 for Individuals (if 6-month extension of time was requested)
- Annual Report for Exempt Corporations (if 6-month extension of time was requested)

### November 21

- Sales & Use Tax

### November 30

- Biweekly Sales & Use Tax Deposit
- Christmas Bonus Exemption Request (last day to request a total or partial exemption to pay the Christmas Bonus)

# NOVEMBER 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11 Veteran's Day	12
13	14	15	16	17	18	19 Discovery of PR
20	21	22	23	24 Thanksgiving Day	25	26
27	28	29	30			

### December 12

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### December 20

- Sales & Use Tax



### December 15

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 4<sup>th</sup> Installment Corporate Estimated Tax (480-E)
- Payment of Tax Withheld on Distributable Share of Partners or Shareholders of Pass-Through Entities (480.9EC)
- Biweekly Sales & Use Tax Deposit
- Last Day to Pay the Christmas Bonus

# DECEMBER 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				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	31
Christmas Day						New Year's Eve

### January 2

- Biweekly Sales & Use Tax Deposit

### January 10

- Monthly Excise Tax Return (SC 2225)
- Room Occupancy Tax Monthly Decl (900.02)

### January 17

- Deposit of Income Tax Withheld at Source on Corporate Dividends, Partnership Distr., Interests, 10% Penalty on IRA (480.9)
- Monthly Deposit of Income Tax Withheld at Source on Services Rendered (480.9A)
- Monthly Deposit Income Tax Withheld Salaries & Wages (499 R-1)
- 4<sup>th</sup> Installment Individual Estimated Tax (480-E, 1040-ES)
- Biweekly Sales & Use Tax Deposit
- 2<sup>nd</sup> Installment Volume of Business Tax
- Chauffeur's Social Security Quarterly Payment (TSCH-1)

### January 20

- Sales & Use Tax
- 2<sup>nd</sup> Installment Workmen's Compensation CFSE

### January 31

- Donor's Gift Tax Return (SC 2788B)
- Employer's Quarterly Return of Income Tax Withheld (499 R-1B)
- Employer's Quarterly Federal Tax Return (941-PR)
- Employer's Annual Federal Unemployment Tax Return (940-PR)
- Withholding Statement (499 R-2/W-2 PR), Transmittal of Withholding Statements (W-3PR)
- Information Returns (1099's)
- Annual Reconciliation Statement of Income Tax Withheld (499 R-3)
- Unemployment Insurance & Disability Benefits (PR-UI-10A)
- Biweekly Sales & Use Tax Deposit
- Real Property Tax
- Quarterly Reconciliation Return
- Employer's Quarterly Return of Tax Withheld on Services Rendered (480.6SP-1)

# JANUARY 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 New Year's Day	2	3	4	5	6 Three Kings Day	7
8	9	10	11	12	13	14
15	16 Martin Luther King	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				