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## Annual Returns Due

Each year all taxable entities must submit various governmental forms, usually with the payment of a tax or fee. Following is a list of the filings due **commencing on April**. **Do note** that other filings may be required for the type of operations conducted by your business.

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When Due (On or Before)	To Whom Due	Category	Filing Document
Each 10th day of the month (with respect to the prior month)	Treasury Department	Sales and Use Tax	Monthly Sales and Use Tax Return
The 10th day of the following month	Municipality	Sales and Use Tax	Municipal Sales and Use Tax Return
April 15th	State Department	Corporations	Annual Corporation Report
The 15th day of the 4th month following close of taxable year	Treasury Department	Income Tax	Corporation Income Tax Return
The 15th day of the 4th month following close of taxable year	Treasury Department	Income Tax	Estimated Tax Declaration and Payment
5 working days after April 15th	Municipality	Municipal License Tax	Volume of Business Declaration
April 30th, July 31st, October 31st and January 31st	Labor Department	Payroll Taxes	Unemployment Quarterly Return
April 30th, July 31st, October 31st and January 31st	Labor Department	Payroll Taxes	Disability Quarterly Return
May 15th	CRIM	Property Tax	Personal Property Tax Return
July 1st and January 1st	CRIM	Property Tax	Real Property Tax Payment

When Due (on or before)	To Whom Due	Category	Filing Document
July 15th and January 15th	Municipality	Municipal License Tax	Municipal License Tax Payment
July 15th	Economic Development and Commerce Department	Other filings	Puerto Rico Business Registry
July 20th	State Insurance Fund Corporation	Payroll Taxes	Payroll Statement (Form FSE 693)
September 1st, March 1st (until 2011-2012 fiscal year only)	Treasury Department	Property Tax	Real Property Special Tax Payment
January 31st	Treasury Department	Payroll Taxes	Annual Employee Withholding Reconciliation Statement
January 31st	Treasury Department	Payroll Taxes	Withholding Statement (Form 499 R-2/W-2PR)
March 1st	State Department	Other filings	Annual LLC Filing Fee
The last day of the month following the close of each quarter ending March 31st, June 30th, September 30th and December 31st	Treasury Department	Payroll Taxes	Employee Withholding Quarterly Return

The Puerto Rico State Department is now accepting the filing of the corporation annual reports via internet at <https://prcorpfilin.f1hst.com/AnnualReportStart.aspx>. The internet system accepts the filing as well as the payment, and provides a confirmation of filing.

If you need assistance in this matter, please contact Thelma Rivera at [trivera@gaclaw.com](mailto:trivera@gaclaw.com) or at 787.759.4104; or Angel Marrero at [amarrero@gaclaw.com](mailto:amarrero@gaclaw.com) or at 787.759.4153.



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