



Update to Tax Filings Due Dates Extensions Issued by Treasury and other Governmental Agencies

By: Yesenia Sánchez Quiles

Dear Clients and Friends,

In this issue we have updated our table included in our previous Bulletins issued on March 23 and March 25, 2020, to keep you informed of the new due dates for certain Puerto Rico tax returns that have been postponed due to the Coronavirus (COVID-19) situation. Also, we will discuss the issues identified on the Puerto Rico Department of the Treasury's electronic platform, Internal Revenue Unified System ("SURI" for its Spanish acronym), after the integration of the income tax transactions. As a reference source, the table below includes the due dates as informed in our previous Bulletin, and the latest changes and new due dates approved (in blue) there since.

Government Agency	Returns/Payments/Documents	Original Due Date or Extended Due Date with Executed Extension	New Extended Due Date	Authority
Department of the Treasury	Corporate Income Tax Return, Informative Return of Pass-Through Entity and Other Taxpayers; and their corresponding tax payment, if any	March 16, 2020	June 15, 2020	AD 20-09

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Government Agency	Returns/Payments/Documents	Original Due Date or Extended Due Date with Executed Extension	New Extended Due Date	Authority
Department of the Treasury	First and Second Installments of the Estimated Income Tax for 2020 - Corporations and Individuals	15 th day of the fourth and sixth month of the tax year	To be included with the Third and Fourth Estimated Tax Payments for 2020	AD 20-10
Department of the Treasury	Income Tax Returns and Request for Extension of Time to File the Income Tax Return for ALL TAXPAYERS; and their corresponding tax payment, if any	April 15, 2020	July 15, 2020	AD 20-09
Department of the Treasury	Income Tax Returns and Request for Extension of Time to File the Income Tax Return for ALL TAXPAYERS; and their corresponding tax payment, if any	Any due date between May 15, 2020 and June 15, 2020	July 15, 2020	AD 20-09
Department of the Treasury	February 2020 - Monthly Sales and Use Tax Return and corresponding tax payment (Form SC 2915)	March 20, 2020	April 20, 2020	AD 20-09
Department of the Treasury	March 2020 - Monthly Sales and Use Tax Return and corresponding tax payment (Form SC 2915)	April 20, 2020	May 20, 2020	AD 20-09
Department of the Treasury	April 2020 - Monthly Sales and Use Tax Return and corresponding tax payment (Form SC 2915)	May 20, 2020	June 22, 2020	AD 20-09
Department of the Treasury	May 2020 - Monthly Sales and Use Tax Return and corresponding tax payment (Form SC 2915)	June 22, 2020	July 20, 2020	AD 20-09
Department of the Treasury	March 2020 - Monthly Sales and Use Tax Return on Imports and corresponding tax payment (Form SC 2915D)	April 10, 2020	May 10, 2020	AD 20-09
Department of the Treasury	April 2020 - Monthly Sales and Use Tax Return on Imports and corresponding tax payment (Form SC 2915D)	May 10, 2020	June 10, 2020	AD 20-09
Department of the Treasury	May 2020 - Monthly Sales and Use Tax Return on Imports and corresponding tax payment (Form SC 2915D)	June 10, 2020	July 10, 2020	AD 20-09
Department of the Treasury	Mid-Month Sales and Use Tax payments for the months of March, April, May, and June 2020	The 15 th day and the last day of the month	To be included with the corresponding Monthly Sales and Use Tax Return	AD 20-09
Department of the Treasury	Tax Bonds	Between March 15, 2020 and April 30, 2020	May 31, 2020	AD 20-09
Department of the Treasury	Internal Revenue Licenses	Between March 15, 2020 and April 30, 2020	May 31, 2020	AD 20-09
Department of the Treasury	Informative Returns for Year 2019	February 28, 2020, extended to March 31, 2020 pursuant to BI RI 20-05, extended to May 15 pursuant to AD 20-09	May 31, 2020	AD 20-14

Government Agency	Returns/Payments/Documents	Original Due Date or Extended Due Date with Executed Extension	New Extended Due Date	Authority
Department of the Treasury	Any other returns, statements, forms, transactions and/or payments of taxes administered by the Department of the Treasury, other than, income tax, sales and use tax, excise tax, alcoholic beverages tax and the tax on foreign corporations upon Act 154-2010	Due during the months of March and April 2020	Due on the same day that was originally due but in the month of June 2020	AD 20-09
Department of the Treasury	Any other returns, statements, forms, transactions and/or payments of taxes administered by the Department of the Treasury, other than, income tax, sales and use tax, excise tax, alcoholic beverages tax and the tax on foreign corporations upon Act 154-2010	Due during the months of May and June 2020	Due on the same day that was originally due but in the month of July 2020	AD 20-09
Department of the Treasury	Outstanding Tax Debts under Executed Payment Plans	Payments due between March 16, 2020 and April 30, 2020	Automatically added at the end of the Payment Period	CC-IR 20-20
Department of the Treasury	Administrative Claims and Documents requested by the Office of Administrative Appeals	Due on or after March 12, 2020	90 days after the due date	IB-IR 20-07
Department of the Treasury	Mathematical Error or Adjustment to Return Notice	All notices outstanding	120 days after the due date	IB-IR 20-07
Department of the Treasury	Administrative Hearings	Between March 16, 2020 and June 15, 2020	To be determined later	IB-IR 20-07
Department of State	Corporate Annual Report and Limited Liability Company Annual Fee	April 15, 2020	July 15, 2020	Department of State's Website
Internal Revenue Service	Corporate and Individual Federal Income Tax Returns and Self-Employment Tax, and their corresponding tax payment, if any their corresponding tax payment, if any	April 15, 2020	July 15, 2020	IR 2020-058
Department of Labor	Unemployment Tax and Disability Quarterly Returns, Chauffeur's Insurance, SINOT	April 30, 2020	30 days after the due date	CC 2020-004
Office of Management and Budget ("OGP")	Volume of Business Declaration (VOB/Municipal License)	5 labor days after April 15	July 22, 2020	CC 005-2020
Municipal Revenue Collection Center	Personal Property Tax Return, and the 4 th estimated tax payment due for the tax year 2019, if any	May 15, 2020	August 1, 2020	AO 2020-03
Municipal Revenue Collection Center	Real Property Tax Payment for the second installment 2019-20	March 31, 2020	May 29, 2020	AO 2020-04

Phase III - SURI

On February 24, 2020, the Department of the Treasury (“PRTD”) launched the third and final phase of SURI, which integrated the income tax transactions to the system. This was the last tax type pending to integrate all the different types of taxes administrated by the PRTD in one platform. With this integration, taxpayers are now able to manage most of the matters related to income taxes through SURI, including the electronic filing of the individual income tax returns and the payment of estimated taxes, among others. Nevertheless, many taxpayers have encountered some problems with their income tax accounts after the integration, since not all the data has been transferred correctly from the previous system to SURI. We have found issues with the types of accounts created, which may prevent the filing of the correct income tax return. In other cases, the financial data of the 2018 income tax returns is still not available in SURI and this has caused the assessment of incorrect debts or the availability of credits that do not exist. Also, in some circumstances, the taxpayer’s name is incorrect causing the taxpayer not to be able to file the income tax return.

If you have experienced these problems or have concerns about the information available in SURI, contact us and our tax professionals will be available to assist. We will continue to keep you informed of new COVID-19 changes and new pieces of legislation that may affect your business.

ABOUT THE AUTHOR

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Yesenia is a Manager at Alvarado Tax & Business Advisors (ATBA). Prior to that, she was Manager at Zaragoza & Alvarado LLP. Her Curriculum Vitae also includes previous experience in the corporate and individual tax advisory area working as senior tax associate in a local accounting firm providing tax services to different types of industries. She started her career at the Puerto Rico Treasury Department.

At ATBA Yesenia provides corporate tax and government resolution services for clients in the manufacturing, service, wholesale, telecommunication, energy and retailing industries, among others. She also manages a government and corporate tax resolution practice specializing in tax audits from the Puerto Rico Department of Treasury, the United States Internal Revenue Service, and municipalities including, sales and use tax, volume of business, real and personal property resolution services for individuals and businesses. She also works to obtain licenses and permits required to operate regulated lines of business such as distribution or retail of alcohol, imports license, fire arms, public services such as maritime, road or air transportation, security services, certain energy production, distribution, retailing and communication services.

Yesenia has a Bachelor degree in Business Administration, major in Accounting from the University of the Sacred Heart.

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