



## Tax Filings Due Dates Extensions Issued by Treasury and other Government Agencies

By: César De Jesús Umpierre

Dear Clients and Friends,

Hope that you and your family are doing well under the current threat of the Coronavirus (Covid-19). As you all know, on March 15, 2020 our Governor, Hon. Wanda Vazquez Garced, to prevent the islandwide spread of the Covid -19, issued the Executive Order No. 2020-023 (the “Order”) to, among other things, establish a curfew which restricts most individuals to their homes between 9:00PM and 5:00AM and to fully restrict the government and private business affairs. This Order is effective until March 30, 2020.

As a result of the Order, the Department of the Treasury, and other Government Agencies, have issued various Official Communications to extend the due dates of corporate and individual tax filings, tax payments and of certain ongoing administrative procedures. Following is a table that shows the extended due dates for the Department of the Treasury and Department of State filings.

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	April 15, 2020	AD 20-03

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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	Estimated Income Tax Installment	16-Mar-20	April 15, 2020	AD 20-03
Department of the Treasury	Income Tax Returns and Request for Extension of Time to the Income Tax Return for ALL TAXPAYERS; and their corresponding tax payment, if any	April 15, 2020	May 15, 2020*	AD 20-03
Department of the Treasury	Estimated Income Tax Installment	April 15, 2020	May 15, 2020*	AD 20-03
Department of the Treasury	February 2020 - Sales and Use Tax Return and corresponding tax payment	March 20, 2020	April 20, 2020	AD 20-05
Department of the Treasury	Mid-Month Sales and Use Tax payment for March 2020	March 20, 2020	To be included with the March 2020 Monthly Return	AD 20-05
Department of the Treasury	Tax Bonds	Between March 15, 2020 and March 31, 2020	April 30, 2020	AD 20-05
Department of the Treasury	Internal Revenue Licenses	Between March 15, 2020 and March 31, 2021	April 30, 2021	AD 20-05
Department of the Treasury	Informative Returns for Year 2019	February 28, 2020, extended to March 31, 2020 pursuant to BI RI 20-05	April 15, 2020	IB-IR 20-08
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	May 15, 2020	Department of State's Website

\* On a public conference held on March 23, 2020, the Governor stated that the new extended due date to file the income tax return, and its corresponding tax payment, originally due on April 15, 2020, is now July 15, 2020. We are waiting official communications on the matter.

On March 18, 2020 the Puerto Rico Office of Management and Budget (“OGP” by its acronym in Spanish) issued Circular Letter 004-2020 to extend the due date to file the Volume of Business Declaration or the Request for an Extension to File the Volume of Business Declaration to May 22, 2020. Consequently, the payment of the volume of business tax, considering the 5% discount, was extended to May 22, 2020.

Also, at this time, there have been no communications from the Municipal Revenue Collection Center as to the due date for the filing of the Personal Property Tax Return, that is due on May 15, 2020.

From the Federal side, there are news about a 90 days extension for the filing and payment of tax returns for certain taxpayers and various states have already extended the filing date for certain returns originally due on April 15, 2020. Once official communications are available, we will let you know.

From the Sales and Use Tax (“SUT”) perspective, Treasury issued AD 20-07 to exempt certain articles, acquired by individuals, from the Government and Municipal Sales and Use Tax during a temporary period commencing on Monday, March 23 at 12:01AM and

ending on Thursday April 30, 2020 at 11:59PM. The exempt articles are classified as Essential Goods and are limited to the following:

- Hand Sanitizers;
- Items for personal disinfection (like soap, shampoo and wet wipes);
- Disposable tissues;
- Masks;
- Isopropyl alcohol;
- Disinfectants and antiseptics;
- Items for home disinfection and/or cleaning;

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- Vinyl gloves;
- Analgesics and medication with acetaminophen or ibuprofen; and
- Anticold medication, including antihistamine

The above SUT exemption will require immediate changes to your POS systems. AD 20-07 also provides that from now until the commencement of this exemption, the personnel responsible for making the system changes to eliminate the SUT on the above items will be allowed to visit the business locations to perform the necessary changes, without being in violation of the restriction imposed by the Order to private business affairs.

As the situation develops and if we obtain more information from the government agencies and/or other regulators, we will continue sending communications and alerts providing guidance and information on issues which may impact your business, even though we are operating in compliance with the Order and working remotely from our homes.

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César provides corporate tax services for clients in the manufacturing, advertising, retail, insurance and banking industries. He is frequently invited as speaker at many tax seminars sponsored by the Puerto Rico Society of Certified Public Accountants. He is a member of the Puerto Rico Certified Public Accountants Society and the American Institute of Certified Public Accountants, with a Bachelor degree in Business Administration, major in Accounting from the University of Puerto Rico.

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