

# Global Tax Alert

News from EY Americas Tax

## Puerto Rico extends due dates for certain tax returns and payments in light of the recent earthquakes

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The Puerto Rico Treasury Department (PRTD) has extended (via Circular Letter (CL) 20-02) the due dates for certain tax returns and payments as a result of the recent earthquakes.

### Extended due date through 31 January 2020

The due dates for the following returns and payments are extended to 31 January 2020:

- ▶ Returns, declarations and forms related to employer contributions, withholding and estimated income tax payments, including the individual estimated tax payment for the last quarter of tax year 2019, that are due from 7 January to 30 January 2020
- ▶ Monthly excise tax returns and monthly import tax returns, and the corresponding tax payments that were due 10 January 2020
- ▶ Monthly sales and use tax returns that are due 20 January 2020
- ▶ First biweekly sales and use tax payments that are due 15 January 2020

### Extended due date through 16 March 2020

CL 20-02 extends the due date for income tax returns, including related forms and the filing of extension requests from 15 January 2020 to 16 March 2020.

## Filings and payments not extended

The PRTD did not extend the due date for the second biweekly sales and use tax payment for January 2020. It also did not extend the due dates for:

- ▶ Withholding statements (Form 499R-2/W-2PR) for tax year 2019 that are due 31 January 2020
- ▶ Reconciliation statements for withheld income tax (Form 499R-3) for tax year 2019 that are due 31 January 2020
- ▶ Informative declarations for mortgage interest (Form 480.7A) for tax year 2019 that are due 31 January 2020
- ▶ Informative declarations for automobile lease payments for tax year 2019 that are due 31 January 2020

The PRTD has indicated that it will not impose interest, surcharges or penalties on payments made by the extended due dates.

For imports, the PRTD has indicated that the Unified Internal Revenue System (known as SURI for its Spanish acronym) is working properly. Importers may complete a declaration in SURI and pay the tax due to obtain authorization to pick up the merchandise.<sup>a</sup>

## Implications

Entities that file by the extended due dates should note those dates in their systems. Also, the extended due date for filing final returns should be counted from the 16 March date set forth in CL 20-02. Please note that payments, however, will have to be made by the new extended due date, 16 March.

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