

# Puerto Rico Treasury Department Summary Table Extensions - COVID-19

Taxpayers Tax Return Tax Payments	Agency	Guidance *	Original Due Date	New
				Filing Due Date
Income tax returns, extensions, balances due and estimated tax payments (Calendar year 2019 and fiscal years 2018)				
Pass-through entities with calendar year-end, informative income tax return or extension, due in March, including Form 480.6 EC (Puerto Rico K-1 equivalent)	Puerto Rico Treasury Department	AD 20-03 CL 20-10	31-March-2020 (16-March-2020)	15-April-2020
All other taxpayers with a fiscal year end, income tax returns or extensions, due in March	Puerto Rico Treasury Department	AD 20-03	16-March-2020	15-April-2020
Tax return payment with the income tax returns or extensions due in March	Puerto Rico Treasury Department	AD 20-03	16-March-2020	15-April-2020
First estimated income tax installment payment due in March	Puerto Rico Treasury Department	AD 20-03	16-March-2020	15-April-2020
All taxpayers' income tax returns or requests for extension due in April	Puerto Rico Treasury Department	AD 20-03	15-April-2020	15-May-2020
Tax return payment due with the income tax returns or extensions due in April	Puerto Rico Treasury Department	AD 20-03	15-April-2020	15-May-2020
First estimated income tax installment payment due in April	Puerto Rico Treasury Department	AD 20-03	15-April-2020	15-May-2020
Sales and Use Tax				
State - Monthly Sales and Use Tax (SUT) Return, including any balance due	Puerto Rico Treasury Department	AD 20-05	20-March-2020	20-April-2020
Municipal - Monthly Sales and Use Tax (SUT) Return, including any balance due	Municipalities - COFIM		20-March-2020	20-April-2020
Tax on Imports Monthly Return	Puerto Rico Treasury Department	AD 20-05	10-April-2020	One month extension from original due date (11-May-2020)
Bi-monthly SUT deposit due March 16	Puerto Rico Treasury Department	AD 20-05	16-March-2020	No penalties if balance due paid with monthly SUT return by 20-April-2020
Bi-monthly SUT deposit due March 31	Puerto Rico Treasury Department	AD 20-05	31-March-2020	No penalties if balance due paid with monthly SUT return by 20-April-2020
Other tax returns, declarations or forms not included in AD 20-03				
Other tax returns, declarations or forms not included in AD 20-03, including any balance due	Puerto Rico Treasury Department	AD 20-05	March	One month extension from original due date
Any related payment or deposits	Puerto Rico Treasury Department	AD 20-05	Between 15-March-2020 and 15-April-2020	One month extension from original due date
Bonds	Puerto Rico Treasury Department	AD 20-05	Between 15-March-2020 and 31-March-2020	30-April-2020
Internal Revenue Licenses	Puerto Rico Treasury Department	AD 20-05	Between 15-March-2020 and 31-March-2020	30-April-2020
Informative Returns				
Informative Returns - Period for filing without penalties	Puerto Rico Treasury Department	IB 20-08	31-March-2020 (28-February-2020)	15-April-2020

\* AD - Administrative Determination; IB - Informative Bulletin; CL - Circular Letter

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