

Updated Puerto Rico Treasury Department Summary Table Extensions - COVID-19 per AD 20-09 and AD 20-10 (as of March 24, 2020)

Taxpayers / Tax Return / Tax Payments	Agency	Guidance *	Original Due Date	Previous Extended Filing Due Date	New
					Filing Due Date
<b>Income tax returns, extensions, balances due and estimated tax payments</b>					
Pass-Through Entities with calendar year-end, tax return or extension, due in March 16, including Form 480.6 EC (Puerto Rico K-1 equivalent)	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-03 (repealed)</i>	31-March-2020 (16-March-2020)	15-April-2020	15-June-2020
All Other Taxpayers with a fiscal year end, tax return or extension, due in March 16	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-03 (repealed)</i>	16-March-2020	15-April-2020	15-June-2020
Tax return payment due with the above referenced tax returns or extensions	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-03 (repealed)</i>	16-March-2020	15-April-2020	15-June-2020
All taxpayers with tax returns or request for extension due in April 15	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-03 (repealed)</i>	15-April-2020	15-May-2020	15-July-2020
All taxpayers with tax returns or request for extension due in May 15 or June 15	Puerto Rico Treasury Department	AD 20-09	15-May-2020 15-June-2020	N/A	15-July-2020
Tax return payment due with the above referenced tax returns or extensions	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-03 (repealed)</i>	15-April-2020	15-May-2020	15-July-2020
First and second estimated tax installment payments for taxable year 2020	Puerto Rico Treasury Department	AD 20-10 <i>AD 20-03 (repealed)</i>	15-April-2020	15-May-2020	Due equally with the third and fourth installments
<b>Sales and Use Tax (SUT)</b>					
State Monthly SUT Return, including any balance due - February	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-05 (repealed)</i>	20-March-2020	20-April-2020	20-April-2020
State Monthly SUT Return, including any balance due - March, April and May	Puerto Rico Treasury Department	AD 20-09	20-April-2020 (Mar) 20-May-2020 (Apr) 22-June-2020 (May)	N/A	20-May-2020 22-June-2020 20-July-2020
Municipal Monthly SUT Return, including any balance due - February	Municipalities - COFIM	AD 20-09	20-March-2020	20-April-2020	20-April-2020
Municipal Monthly SUT Return, including any balance due - March, April and May	Per Puerto Rico Treasury Department Extension	AD 20-09	20-April-2020 (Mar) 20-May-2020 (Apr) 22-June-2020 (May)	N/A	20-May-2020 22-June-2020 20-July-2020
Tax on Imports Monthly Return - March	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-05 (repealed)</i>	10-April-2020	One month extension from original due date (11-May-2020)	11-May-2020
Tax on Imports Monthly Return - April and May	Puerto Rico Treasury Department	AD 20-09	11-May-2020 (Apr) 10-June-2020 (May)	N/A	10-June-2020 10-July-2020
Bi-monthly SUT deposits for the month of March	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-05 (repealed)</i>	Due on the fifteenth day and on the last day of the month of March	No penalties if balance due paid with monthly SUT return by 20-April-2020	No penalties if balance due paid with monthly SUT return by 20-May-2020

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<b>Sales and Use Tax (SUT)</b>					
Bi-monthly SUT deposits for the months of April, May and June	Puerto Rico Treasury Department	AD 20-09	Due on the fifteenth day and on the last day of each calendar month	N/A	No penalties if balance due paid with the corresponding monthly SUT return by 22-June-2020 and 20-July-2020
<b>Other tax returns, declarations or forms not included in AD 20-03</b>					
Other tax returns, declarations or forms including any balance due (excluding those related to income tax, other excise taxes, special tax under Act 154-2010, taxes on alcoholic beverages or informative returns)	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-05 (repealed)</i>	March	One month extension from original due date	Same day during the month of June (e.g. original 15-March; new due date 15-June)
Other tax returns, declarations or forms including any balance due (excluding those related to income tax, other excise taxes, special tax under Act 154-2010, taxes on alcoholic beverages or informative returns)	Puerto Rico Treasury Department	AD 20-09	April	N/A	Same day during the month of June (e.g. original 30-April; new due date 30-June)
Other tax returns, declarations or forms including any balance due (excluding those related to income tax, other excise taxes, special tax under Act 154-2010, taxes on alcoholic beverages or informative returns)	Puerto Rico Treasury Department	AD 20-09	May June	N/A	Same day during the month of July (e.g. original 10-May or 10-June; new due date 10-July)
Bonds	Puerto Rico Treasury Department	AD 20-09 <i>AD 20-05 (repealed)</i>	From 15-March-2020 to 30-April-2020	30-April-2020	31-May-2020
Internal Revenue Licenses	Puerto Rico Treasury Department	AD 20-05	From 15-March-2020 to 30-April-2020	30-April-2020	31-May-2020
<b>Informative Returns</b>					
Informative Returns - Period for filing without penalties	Puerto Rico Treasury Department	AD 20-09 <i>IB 20-08 (amended)</i>	31-March-2020 (28-February-2020)	15-April-2020	15-May-2020

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

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