



Tax Alert: Filing and payment of taxes – new due dates for September 2017

Puerto Rico Internal Revenue Circular Letter No. 17-13

On September 6, 2017, the Governor of Puerto Rico issued Executive Order No. OE-2017-45, in which it declared Puerto Rico as a State of Emergency due to Hurricane Irma. To such effect, on September 9, 2017, the Puerto Rico Treasury Department (“PRTD”) issued Internal Revenue Circular Letter 17-13 (“CL 17-13”) to announce the postponement of due dates to file and pay certain taxes that are due during the month of September 2017 as follows:

| Form Name | Form | Type of Tax | Original Due Date | New Due Date |
|---|-----------|---------------------------|--------------------|--------------------|
| August Monthly Excise Tax Return and payment | SC 2225 | Excise Tax | September 10, 2017 | September 18, 2017 |
| Four-Month Return on the Environmental Protection Deposit | SC 2222 | Excise Tax | September 10, 2017 | September 18, 2017 |
| Payment of Tax Withheld at Source on Services Rendered in August 2017 | 480.9A | Payroll / Withholding Tax | September 10, 2017 | September 18, 2017 |
| Tax on Imports Monthly Return and payment on imports in August 2017 (and tax payment for Bonded Importers) | SC 2915 D | SUT | September 10, 2017 | September 18, 2017 |
| Monthly Excise Tax Deposit Form pursuant to Act No. 154 of October 25, 2010 | 480.36 | Income Tax | September 15, 2017 | September 22, 2017 |
| Payment of Income Tax Withheld at Source on Dividends, partnership distributions, interest and 10% penalty on IRA paid in August 2017 | 480.9 | Payroll / Withholding Tax | September 15, 2017 | September 22, 2017 |
| Payment of first semi-monthly SUT Deposit for the month of September 2017 | SURI | SUT | September 15, 2017 | September 22, 2017 |
| Payment of Tax Withheld at Source on Judicial or Extrajudicial Indemnification payments made in August 2017 | 480.9A | Payroll / Withholding Tax | September 15, 2017 | September 22, 2017 |
| Deposit of Income Tax Withheld at Source on payments made to non-residents during August 2017 | 480.31 | Payroll / Withholding Tax | September 15, 2017 | September 22, 2017 |

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|--|----------------------|---------------------------|--------------------|---|
| Deposit of Tax Withheld at Source on Royalties paid during the month of August 2017 | 480.32 | Payroll / Withholding Tax | September 15, 2017 | September 22, 2017 |
| Employer's Monthly deposit of Income Tax Withheld from Employees during August 2017 (applicable to employers with monthly deposit requirement) | 499 R-1 | Payroll / Withholding Tax | September 15, 2017 | September 22, 2017 |
| Payment of Tax Withheld on distributable profits from Partnerships, Special Partnerships, and N Corporation with calendar year | 480.9A | Income Tax | September 15, 2017 | September 22, 2017 |
| Estimated Tax Deposit Form – Net Income Attributable to Puerto Rico Sources Pursuant to Section 1123(f) of the Puerto Rico Internal Revenue Code, as amended - Third Installment - Individuals and Calendar year corporate taxpayers | 480.37 | Income Tax | September 15, 2017 | September 22, 2017 |
| Third Installment of Estimated Tax Payment for Individuals and Corporations with calendar year | 480.E-1 | Income Tax | September 15, 2017 | September 22, 2017 |
| Pass-Through Entities' Informative Income Tax Return with fiscal year ended June 30, 2017 | 480.2 EC | Income Tax | September 15, 2017 | September 29, 2017 |
| Corporation Income Tax Return and Income Tax Return for Exempt Businesses under the Puerto Rico Incentives Programs with fiscal year ended May 31, 2017 | 480.2 480.30(II) | Income Tax | September 15, 2017 | September 29, 2017 |
| Pass-Through Entities' Informative Income Tax Return with fiscal year ended March 31, 2017, if timely filed a request for extension of time to file | 480.2 EC | Income Tax | September 15, 2017 | September 29, 2017 |
| Corporation Income Tax Return or Income Tax Return for Exempt Businesses under the Puerto Rico Incentives Programs with fiscal year ended February 28, 2017, if timely filed a request for extension to file | 480.2 480.30 (II) | Income Tax | September 15, 2017 | September 29, 2017 |
| Sales and Use Tax Monthly Return and payment | SC 2915 | SUT | September 20, 2017 | September 20, 2017 *Original due date NOT extended |
| Payment of second semi-monthly SUT Deposit for the month of September 2017 | SURI | SUT | October 2, 2017 | October 2, 2017 *Original due date NOT extended |

CL 17-13 further states that the imposition of penalties under Subtitle F of the Puerto Rico Internal Revenue Code of 2011, as amended, related to filing and payment requirements for the month of September 2017 shall be revoked if such returns/forms and payments are filed/paid within the new established dates. In the event that a penalty is imposed by the agency's system, the taxpayer shall request its abatement by visiting the nearest Taxpayer's Service Office, along with the corresponding filing and payment evidence.

Please contact our Tax Department should additional information is required regarding this or any other tax issue. We will be glad to assist you.



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