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Filing of the Estate tax returns

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On December 8, 2018, the Puerto Rico Treasury Department (“PRTD”) published Circular Letter 18-19 to establish the new procedures with respect to estate tax transactions. In an attempt to simplify the filing and review process of the estate tax returns including the issuance of the Certificate of Cancellation of Lien on estate’s assets (“Waiver”), the PRTD rolled out its new estate tax platform accessible through the Unified Internal Revenue System (“SURI”), (for its acronym in Spanish). Accordingly, as of December 10, 2018, the designated administrator must perform all estate tax transactions exclusively through SURI.

For estate tax purposes, the administrator must be an individual who is a legal beneficiary (heir), a surviving spouse, the executor appointed in the will, or an accountant named by the will or appointed by a judicial order.

Circular Letter 18-19 further explains the steps to follow in order to file, modify, or amend Estate Tax Returns as well as steps to obtain the waiver. Following is a brief summary of these steps:

Registration in SURI as an administrator

1. if the administrator is not registered in SURI, it must do so by accessing the following link: <https://suri.hacienda.pr.gov> and follow the registration steps of a new user;
2. if the administrator is a SURI registered user, click the [“Register for SURI”](#) link on SURI’s home page and follow the steps to link the Estate account of the deceased to the Administrator’s existing account and obtain the “Administrator” designation. You will need to enter the deceased person’s information in order to link the estate account.

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Filing of the Estate Tax Return(s)

Once registered, the administrator will be able to file, modify or amend the Estate Tax Return.

1. As an administrator, the following Estate Tax Returns may be filed through SURI:
 - a. Form SC 2800 C- Informative Estate Tax Return for decedents dying after December 31, 2017;
 - b. Form SC 2800 B- Estate Tax Return for decedents dying after December 31, 2011 but before January 1, 2018;
 - c. Form AS 2801- Estate Tax Return of Nonresident or United State Citizen Resident of Puerto Rico, for decedents dying during the year 2011 through 2017;
 - d. Form AS 2777- Request for Extension of Time to file the Estate or Gift Tax Return.

The Estate Tax Return of decedents that died before January 1, 2011 must be completed on paper form. Once completed and duly executed, the administrator must upload a digital copy onto the estate account of the deceased in SURI.

Amendment to the Estate Tax Return(s)

Amendments to a previously filed Estate Tax Return must be made electronically regardless of whether the original return has been filed on paper form or electronically. On those cases where the original return has been filed on paper form, it will be required that the administrator uploads a digital copy of the original return on to the estate's SURI account.

Processing of the Estate Tax Return filed through SURI

Per the publication, the Estate Tax Returns submitted through SURI will be processed within 1 to 2 business days. The SURI system will allow an administrator to perform modifications to the filed return without requiring an amended return if such changes are performed prior to the return being processed by the PRTD, hence, between day 1 and 2 after submittal.

An amended return will be required if changes are necessary after the Estate Tax Return has been processed. SURI will issue a confirmation notice providing assurance that the return has been filed successfully and another notice once the return has been processed letting the administrator know that after this point any changes or modifications will require the return to be amended.

Issuance of the waivers

Once the return is accepted and successfully processed, the administrator shall be able to obtain any of the following waivers, as applicable:

- Certificate of Cancellation of Lien on Estate's assets (Waiver);
- Certificate of Conditional Cancellation of Lien (Conditional Waiver);
- Conditional Authorization of the Estate's assets applicable to decedents dying after December 31, 2017.



To access the waiver, follow these steps:

1. access the estate account in SURI;
2. on the [“Correspondence”](#) tab, select the [“View Correspondence”](#) option;
3. click on the [“Gift or Estate Certificate”](#) link, as applicable. the automatic time extension was submitted no later than the 2017 tax return’s due date, as prescribed by Internal Revenue Circular Letter No. 18-04;

Process to claim the fee for the issuance of certificates through “Colecturía Virtual”

The applicable fee for the issuance of the certificates can only be paid by electronic means through SURI, at the time of filing or amending a return.

However, those that paid the \$25 fee but have not used it, a refund is available. Claims must be made by completing and filing Form AS 3559, Request for Refund, at the Claims and Reimbursement Office (405) of the PRTD in Old San Juan.

Authorization to representatives for the preparation and filing of the Estate Tax Return(s)

Through the new platform, an administrator may authorize a representative to the estate account as well as select the information that he or she will allow each representative to access. The different levels of access are:

- full access (prepare, file, and remit)
- preparation and filing (remitting tax not allowed); or
- preparation only (filing and remitting not allowed)

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



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