



Tax



Transactions



People

Income tax extensions returns – e-filing guidance

March 20, 2019

Pursuant to the provisions of Act No. 1 of January 31, 2011, as amended, known as the Internal Revenue Code for a New Puerto Rico (the “Code”), an automatic extension of time to file the Income Tax Return shall be granted, as long as the rules and regulations prescribed by the Secretary for the granting of said automatic extension of time are met. The automatic extension of time shall be granted for a period of six (6) months from the date prescribed on the Code (i.e. March 15; April 15) for the filing of the Return, provided the automatic extension is requested on or before the date for the filing the Return.

The automatic extension is requested by filing a Request for Extension of Time to File the Income Tax Return, also known as Form AS 2644.

Internal Revenue Circular Letter No. 19-06 (“CL 19-06”)

For taxable year 2018, every (1) Individual and (2) Corporation or Limited Liability Company taxed as a Corporation (“LLCs”), will be required to file their automatic extension electronically through the Department of Treasury’s (the “Department”) digital platform known as Colecturia Virtual. Nevertheless, the following are exceptions to the electronic filing of automatic extensions:

- individuals unable to file electronically due to an error in their Social Security Number and are filing an Income Tax Return for the first time;
- corporations or LLCs filing an Income Tax Return for the first time with a tax period of less than 12 months;
- corporations or LLCs with a tax fiscal year of 52-53 weeks; and
- corporations or LLCs unable to file electronically due to an error in their Employer Identification Number or tax period.

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The abovementioned Individual taxpayers must accompany their extension with Form AS 483.2, titled “Exception to Electronic Filing of Individual Income Tax Return”. Meanwhile, Corporations or LLCs must accompany their automatic extension with Form AS 483.4, “Exception to Electronic Filing of Corporation Income Tax Return”.

All other taxpayers not required to file an automatic extension of time electronically, such as Pass-Through Entities or Exempt Businesses under Puerto Rico Incentive Programs, may elect to file their automatic extensions by one of the following options:

- electronically through Colecturia Virtual;
- mail (return receipt recommended), at P.O. Box 9022501, San Juan PR 00902-2501; or
- personally, at the Department's Headquarters in Old San Juan, or one of its Internal Revenue Offices throughout the Island.

Lastly, for taxpayers required or electing to file their automatic extension of time electronically, the payment methods accepted by the Department's digital platform are:

- direct debit from a checking or savings account; or
- credit card (limited to VISA or MasterCard).

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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