

Summary of Puerto Rico's extended tax returns, declarations and forms due dates

March 2020



On March 12, 2020, the Governor of Puerto Rico issued Executive Order No. OE-2020-020, in which Puerto Rico was declared in a state of emergency given the imminent impact of the Coronavirus (Covid-19) in our Island. As a result, the Puerto Rico Treasury Department (“PRTD”) announced the postponement of various tax filing and payment due dates for the months of March and April 2020.

Administrative Determination 20-09 provides the following revised due dates:

Sales and Use Tax

Form	Period	Original due date	New due date pursuant to AD 20-09	Notes
SC 2915 and payment (SUT Monthly Return)	February 2020 March 2020 April 2020 May 2020	March 20, 2020 April 20, 2020 May 20, 2020 June 22, 2020	April 20, 2020 May 20, 2020 June 22, 2020 July 20, 2020	The interest, surcharges and penalties will not be imposed if the returns are filed no later than the extended due date.
SC 2915D (Tax on Imports Monthly Return)	March 2020 April 2020 May 2020	April 10, 2020 May 10, 2020 June 10, 2020	May 10, 2020 June 10, 2020 July 10, 2020	The interest, surcharges and penalties will not be imposed in the returns if they are filed no later than the extended due date.
Semi-monthly payments	March 2020 April 2020 May 2020 June 2020	March 15 & 31, 2020 April 15 & 30, 2020 May 15 & 29, 2020 June 15 & 30, 2020	April 20, 2020 May 20, 2020 June 22, 2020 July 20, 2020	Penalties will not be imposed if the total of the SUT is fully paid with the filing of the SUT Monthly Returns for each period.

Income Tax Returns

Form	Original or extended due date	New due date pursuant to AD 20-09	Notes
Income Tax Return	March 15, 2020 April 15, 2020 May 15, 2020 June 15, 2020	June 15, 2020 July 15, 2020 July 15, 2020 July 15, 2020	No interest, surcharges or penalties will be imposed if the returns and corresponding payment are filed no later than the new extended due date.
Income Tax Returns for which a Request of Extension of Time to file has been requested (Form SC 2644)	March 15, 2020 April 15, 2020 May 15, 2020 June 15, 2020	June 15, 2020 July 15, 2020 July 15, 2020 July 15, 2020	No interest, surcharges or penalties will be imposed on the returns if they are filed no later than the extended due date.
Payments with returns			No interest, surcharges or penalties will be imposed on payments that should be included with the returns as long as said payments are made on the deadlines established for the returns

Informative Declarations

Declarations	Year	Original extended due date	New due date pursuant to AD 20-09	Notes
Informative Declarations	2019	April 15, 2020	May 15, 2020	No penalties will be imposed in the filing of Informative Returns submitted if they are filed no later than the extended due date as long as the filing is completed through SURI.

Other Tax Returns, Forms and Tax payments**

Description	Period	Original due date	New due date pursuant to AD 20-09	Notes
Other Returns, forms and tax payments **	March 2020 April 2020 May 2020 June 2020	Example: March 15, 2020 Example: April 30, 2020 Example: May 10, 2020 Example: June 20, 2020	June 15, 2020 June 30, 2020 July 10, 2020 July 20, 2020	<p>Other Returns whose original due dates are during the months of March and April 2020, will be considered timely filed if they are submitted no later than the same day of the due date, but during the month of June 2020.</p> <p>Other Returns whose original due dates are during the months of May and June 2020, will be understood to be timely filed if they are submitted no later than the same due date, but during the month of July 2020.</p> <p>No interest, surcharges or penalties will be imposed on the returns if they are filed no later than the extended due date.</p>

** Returns that are not related to Income Tax, Sales and Use Tax, Excise Taxes established in Subtitle C of the Code, the Taxes on alcoholic beverages established in Subtitle E of the Code, as well as the Special Tax on foreign corporations established under Act No. 154 of October 25, 2010 or Informative Declarations.

Bonds

Description	Expiration date	Automatic extension of expiration date	Notes
Bonds	Between March 15, 2020 and April 30, 2020	May 31, 2020	Penalties will not be imposed in the Bonds if they are filed no later than the extended due date.

Internal Revenue Licenses

Description	Expiration date	Automatic extension of expiration date	Notes
Internal Revenue Licenses	Between March 15, 2020 and April 30, 2020	May 31, 2020	Penalties will not be imposed in the Licenses if they are renewed no later than the extended due date.

Administrative Determination 20-09, provides the following revised due dates:

Description	Original due date	New due date
Employer's Quarterly Return of income tax - first quarter	April 30, 2020	June 30, 2020
Quarterly Return of tax withheld on payments for services rendered - first quarter	April 30, 2020	June 30, 2020

Municipal Revenue Collection Center (CRIM) Administrative Order 2020-03, provides the following revised due date:

Description	Original due date	New due date	Notes
Personal property tax return	May 15, 2020	August 1, 2020	<p>No interest, surcharges or penalties will be imposed on the return or extension as long as such filing and payment is made on the due date established.</p> <p>All taxpayers who make the payment in full with the return or extension will be entitled to 5% discount, regardless of having made or not all estimated payments for the financial year 2019.</p>

Management and Budget Office (OGP) Circular Letter No. 005-2020, provides the following revised due date:

Description	Original due date	New due date	Notes
Municipal License Tax	April 22, 2020	July 22, 2020	It is the prerogative of each municipality to determine whether it grants an extension after such date and the time.

Puerto Rico State Department, Administrative Order No. 2020-02, provides the following revised due date:

Description	Original due date	New due date	Notes
Corporate Annual Report	April 15, 2020	July 15, 2020	It is not necessary to request any extension. Extensions already requested will be extended to July 15, 2020.
Annual fee	April 15, 2020	July 15, 2020	

Kevane Grant Thornton will continue to work remotely during this time. Please contact our Tax Department should you require additional information regarding this or any other tax issue. We will be glad to assist you.



Lina Morales
 Partner Head of Tax
 E lina.morales@pr.gt.com



María de los Angeles Rivera
 Tax Partner and IBC Director
 E maria.rivera@pr.gt.com



Francisco Luis
 Tax Partner
 E francisco.luis@pr.gt.com



Isabel Hernández
 Tax Partner
 E isabel.hernandez@pr.gt.com