



TaxNewsFlash

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Puerto Rico: Registration process outlined for SURI (internal revenue unified system)

Puerto Rico's Treasury Department (PRTD) issued Circular Letter 18-16 (CC RI 18-16, December 6, 2018) to provide additional information on the transition to the new internal revenue unified system ("SURI" for its Spanish acronym).

Effective December 10, 2018, the following tax accounts are incorporated into SURI:

- Withholding of salaries
- Withholding to non-residents
- Withholding to other income
- Estate taxes
- Gifts
- Declaration for excise taxes and alcoholic beverages tax
- Oil petroleum
- Vehicles
- Tires recycling
- Oil lubricant
- Horse races
- General merchandise
- Alcoholic beverages
- License

All of these tax accounts will be automatically transferred to the taxpayer's account in SURI, provided that the taxpayer has made transactions that were recorded in the PRTD's previous digital platforms. The transferred accounts will only be available to the user designated as the "principal administrator" (that is, the one authorized to grant access to other users).

Taxpayers that do not have an account in SURI need to follow the procedures (described below) to complete the registration process in order to have their tax accounts reflected in SURI.

In SURI, the following transactions will be registered under the “Other Income Withholding” account. However, starting January 1, 2019, these will be registered under the corresponding tax account:

- Services rendered
- Individual retirement accounts withholding
- Retirement plans withholding
- Other income withholding (not including the withholding for services rendered)

Registration in SURI for existing taxpayers

Effective December 10, 2018, a taxpayer that was not previously registered in SURI would need to take the following action steps:

- Access to SURI through <https://suri.hacienda.pr.gov> (Spanish and English)
- Click on *Register* in SURI
- Select *Register an Existing Taxpayer*
- Follow the instructions included in the system during the registration. Once registered, the taxpayer can access the account using the username and password created. The system will require authentication of the device.
- After the authentication code is entered, the active tax accounts will be presented on the system.

The registration process as an existing taxpayer in SURI must be conducted by the taxpayer, business owner or appropriate officer (e.g., president, vice president, treasurer or any other official of the entity) having the authority to make any type of transaction and grant any type of access to the accounts of the taxpayer. As part of the SURI registration process, a username and password will be created for the “principal administrator” and this person will have all kinds of access to the taxpayer's account. In this case, the person who completes the registration must make sure to indicate that he or she is the owner or principal officer when answering the question about that person's relationship with the taxpayer.

Registration process in SURI for new taxpayers

Effective December 10, 2018, all new taxpayers must register with SURI in order to be able to create any tax account or to enter into any transaction required to complete such accounts. Briefly, the steps for SURI registration for new taxpayers are:

- Access SURI through <https://suri.hacienda.pr.gov>
- Click on *Register* in SURI
- Select *Register a New Taxpayer*

- Select the corresponding type of registration
- Follow the instructions included in the system during the registration. Once completed, the system will show a Registration Summary which must be verified before clicking *submit*.
- The system will provide a registration confirmation that the taxpayer is advised to keep for the taxpayer records.

Process to create a tax account in SURI

Effective December 10, 2018, any taxpayer required to create a tax account in SURI, must follow these steps:

- Access the SURI account
- In the *I Want To* section, select *Register Accounts*
- Follow the system instructions
- Once submitted, the system will provide a confirmation receipt. This receipt is to be kept for the taxpayer's records.

Procedure to claim discrepancies in the taxpayer's accounts in the conversion process to SURI

As part of the transition to SURI, all the information included in the database of previous PRTD digital platforms will be incorporated into SURI. Taxpayers that have discrepancies in the information that was transferred to their tax accounts in SURI as part of the conversion process, can use any of the following alternatives to report and correct the discrepancies:

- Electronically: Send a message through SURI
- By phone: Call the Department of Treasury at 787-622-0123
- Personally: Visiting any of the service centers of the department

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