



TaxNewsFlash

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Puerto Rico: Transition to “SURI” (Internal Revenue Integrated System), updates

The Puerto Rico Treasury Department (PRTD) announced that beginning Monday, February 24, 2020, the third phase of integration to “SURI” (the Spanish acronym for the Internal Revenue Unified System) will be implemented.

Phase 3 of transition to SURI—Informative Bulletin 20-01

Informative Bulletin 20-01 (BI RI 20-01, February 3, 2020) provides the guidance on Phase 3 of the transition to SURI. This phase concerns the following:

Income tax – individuals

- Estimated tax payments
- Filing and amendment of income tax return (Form 482) for 2018 and subsequent tax years
- Filing of automatic extension (Form SC 2644) for 2019 and subsequent tax years
- Payment of tax according to individual’s return
- Installment payment of the individual return tax, applicable to taxpayers that are not subject to estimated payments
- Submission of required evidence with the individual’s return for 2018 and subsequent tax years
- Verification of refund status of the individual’s return for 2019 and subsequent tax years
- Application and automatic approval of payment plans (under \$50,000)

Income tax – corporations

- Estimated tax payments
- Filing and amendment of income tax return (Form 482) for 2018 and subsequent tax years
- Filing of automatic extension (Form SC 2644) for 2019 and subsequent tax years
- Payment of tax according to corporation’s return
- Submission of required evidence with the corporation’s return for 2018 and subsequent tax years
- Application and automatic approval of payment plans (under \$50,000)

Income tax – other legal entities

- Estimated tax payments
- Filing of automatic extension (Form SC 2644) for 2019 and subsequent tax years
- Payment of tax according to the return
- Application and automatic approval of payment plans (under \$50,000)

Information return on income – flow-through entities

- Estimated tax payments
- Filing of the information return for flow-through entities (Forms 480.6EC, 480.6F and 480.6CPT) for 2019 and subsequent tax years

Note: For the 2018 tax year, these information returns are filed through SURI under the account “Other Income Withholding.” However, for 2019 and subsequent tax years, they will be filed under the account “Pass-Through Entities.”

- Filing of the information income tax return, pass-through entity (Form 480.2EC)
- Filing of automatic extension (Form SC 2644) for 2019 and subsequent tax years
- Application and automatic approval of payment plans (under \$50,000)

Special tax to foreign entities – section 3070.01 of the Puerto Rico Internal Revenue Code of 2011, as amended (the “PR Code”) (Act 154-2010)

- Filing and amendment of the quarterly return of foreign taxable acquisitions (Form 480.36-Q)
- Monthly deposit of foreign taxable acquisitions (Form 480.36)

Management of groups of related entities

- Registration of groups of related entities
- Assign and manage the entities that belong to a group of related entities
- Filing and amendment the apportionment of the deduction for the additional tax calculation - group of related entities (Form 2652)

Notaries – transactions on real property authorized in public deed

- Filing information return on segregation, merging or transfer of real estate (SC 2821)

Tax incentives

- To request of a tax exemption under section 1101.01 of the PR Code (non-for-profits, including cooperatives) (Forms 2645 and 2647)
- Access to the certificate of validity of tax exemption of non-for-profit entity, once the application is approved
- Tax exemption request under Act 168 of June 30, 1968, as amended (Hospitals)
- Payment of application service charges for the above-mentioned exemptions
- Evidence submission related to exemption endorsements with other governmental agencies

Environmental protection deposit

- Filing, amendment and payment of the quarterly return on the environmental protection deposit (Form SC 2222)

Postponed dates during Phase 3 transition to SURI—Informative Bulletin 20-02

The PRTD also issued Informative Bulletin 20-02 (BI RI 20-02, February 3, 2020) concerning the postponement of filing dates and payment dates for certain taxes during the transition process for the launch of Phase 3 to SURI.

For successful integration pursuant to the third phase into SURI and to have the 2020 taxpayer information available in the system, from February 11 to February 24, 2020, the PRTD will be carrying out the process of converting information into SURI from several earlier iterations of digital platforms including:

- Colecturia Virtual
- Puerto Rico Integrated Tax Administration System (PRITAS)
- Processing System for Individuals Returns
- E-Forms System
- Groups of Related Corporations (Group Registry and Filing of Form 2652)
- Act 154 System
- E-Filing – Attorneys Registry (Informative Return on Segregation, Merging or Transfer of Real Estate)

During the conversion period, the services offered by the PRTD will be limited exclusively to the sale of stamps, certain vouchers, payment of traffic fines, and automobile license tags. The availability of the other services is summarized in the following table.

Service through:	Transactions	Available until:	Note:
Colecturia Virtual	Payment, filing of returns, request for extension, or any other transaction related to income tax	February 11, 2020 11:59pm	Effective February 12, 2020, this platform will not be available to carry out these transactions.
Colecturia Virtual	Request a certification of debts and tax filing certificate	February 14, 2020 11:59pm	Effective February 15, 2020, this platform will not be available to carry out these transactions.
Collection Centers	Payment, filing of returns, request for extension, or any other transaction related to income tax	February 11, 2020 regular schedule	From February 12 to 24, only available for sale of stamps, vouchers, payment of traffic fines and automobile license.
Groups of Related Corporations Registry System	Any transaction related to the registration of the controlled group, filing or amendment of Form 2652	February 13, 2020 11:59pm	Effective February 14, 2020, this platform will not be available to carry out these transactions.
Act 154 System	Monthly deposit, filing of return, or any other transaction related to Act 154-2010	February 13, 2020 11:59pm	Effective February 14, 2020, this platform will not be available to carry out these transactions.
Notaries –	Any transaction related to	February 13, 2020	Effective February 14, 2020,

System of Filing of Informative Return on Real Property	filing of information return on segregation, merging or transfer of real estate	11:59pm	this platform will not be available to carry out these transactions.
SURI	Any transaction related to SUT, withholding tax, estate tax and donations, excise taxes, taxes on alcoholic beverages and license fees	February 20, 2020 5:00pm	On February 24, 2020 at 8:00am SURI becomes available again with all transactions related to the tax types of Phases 1, 2 and 3.

Postponement of deadlines due to conversion process

Tax type	Original due date	New due date
<ul style="list-style-type: none"> • Sales and use tax (SUT) • Withholdings • Estate tax and donations • Excise taxes, taxes on alcoholic beverages and license fees 	Any return, form, declaration, payment or any other transaction related to these tax types whose due date is between February 20 and 24, 2020	Tuesday, March 3, 2020.
<ul style="list-style-type: none"> • Information returns 	Any informative return (Forms 480.5, 480.6A, 480.6B, 480.6B.1, 480.6D, 480.6G, 480.6SP, 480.6SP.2, 480.7, 480.7B, 480.7B.1, 480.7C, 480.7C.1 and 480.7E) which due date is February 28, 2020	Tuesday, March 3, 2020.
<ul style="list-style-type: none"> • Income tax 	Any return, form, declaration, payment or any other transaction related to this tax type whose due date is between February 12 and 24, 2020	Monday, March 16, 2020.

Payment methods through SURI—Informative Bulletin 20-03

The PRTD issued Informative Bulletin 20-03 (BI RI 20-03, February 3, 2020) that clarifies the acceptable payment methods for transactions made through SURI, as follows:

- Visa or Master Card
- ACH Debit (direct debit) – when using this payment method, taxpayers are urged to confirm with their financial institution that they have not activated any mechanism to restrict debits to their account ("debit block").

- ACH Credit – taxpayers that select this payment method need to determine they meet the specifications set forth in the most recent version of Publication 06-06: ACH Credit File Specifications (Publication 06-06: Automated Clearing House (ACH) Credit File Specifications).

The PRTD recommends that taxpayers determine that the payment information entered on the system is accurate. If the information is incorrect or if no funds are available, the payment will be rejected. In such instances, the payment will not be credited by the PRTD and, therefore, the taxpayer could be exposed to the imposition of interest, surcharges, and/or penalties imposed by the PR Code.

For more information, contact a KPMG tax professional in Puerto Rico:

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