

February 7, 2020

Tax Update

Third Phase of PR Treasury Department's Transition to the Unified Internal Revenue System

On February 3, 2020, the Puerto Rico Treasury Department ("Treasury") issued three informative bulletins regarding its transition to the Unified Internal Revenue System ("SURI" for its Spanish acronym). On Internal Revenue Informative Bulletin ("BI RI") [20-01](#), Treasury announced that, starting on February 24, 2020, the following transactions shall be conducted through SURI:

1. All transactions regarding income taxes of individuals, corporations, flow-through entities and other legal entities, including:
 - a. Payment of estimated income taxes
 - b. Applications for extensions to file income tax returns
 - c. Filing of income tax returns and informative returns for flow-through entities
 - d. Payments of income tax, including those required with the return or its extension to file, or through installments
 - e. Verification of status of income tax refunds
 - f. Applications for payment plans on amounts due under \$50,000
2. Registration and renewals for returns specialist identification number
3. Filing of quarterly returns and payments related to the Act 154-2010 excise tax
4. Registration and management of matters in relation to entities in a related group (Form SC 2652)
5. Filing of quarterly returns in relation to deposits for environmental protection (Form SC 2222)
6. Filing of applications for tax exemptions available for non-profits and cooperative entities (Forms SC 2645 and SC 2647) and for hospitals under Act 168-1968
7. Notary public's filing of informative returns on the transfer, grouping, and segregation of real property through public deeds (Form SC 2821)



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Treasury also issued [BI RI 20-02](#) establishing the final dates of availability of the prior systems for management of each of the transactions above while the conversion to SURI takes place. Treasury will accept payments made through SURI, for the filing and processing fees of these transactions as well as income tax and related payments, by Visa, Master Card, Automated Clearing House (“ACH”) debit or ACH credit, as provided under [BI RI 20-03](#).

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