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**FLASH ALERT 2017-01**

**September 11, 2017**

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## **A PUBLICATION FROM THE TAX DIVISION**

### **P.R. DEPARTMENT OF TREASURY ISSUED CC 17-13 TO POSTPONE FILING DATES**



Please contact your account service partner should you have any questions or comments or if you need additional information regarding these matters.

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Due to Hurricane Irma, the P.R. Department of Treasury issued Circular Letter No. 17-13 (CC 17-13) to postpone tax declarations and payments that are due in September 2017. CC 17-13 also clarifies that, for those taxpayers that comply with the new dates, there will be no imposition of penalties under Subchapter F of the P.R. Internal Revenue Code. To eliminate any automatic penalty arising from payments after the original due dates, taxpayers should present the evidence of payment at any Taxpayer Services Office. The new due dates for each tax declaration or payment are as follows:

Form	Form Name	Tax Type	Original Due Date	New Due Date
SC 2225	Monthly Excise Tax and corresponding payment	Excise	September 10, 2017	September 18, 2017
SC 2222	Environmental Protection Four-Month Tax Deposit Return	Excise	September 10, 2017	September 18, 2017
480.9A	Deposit of Tax Withheld at Source on Professional Services	Employer/Withholdings	September 10, 2017	September 18, 2017
SC 2915D	Tax on Imports Monthly Return	SUT	September 10, 2017	September 18, 2017
480.36	Monthly Excise Tax Deposit Form Pursuant to Act. No. 154 of October 25, 2010	Income Tax	September 15, 2017	September 22, 2017
480.9	Deposit of Income Tax Withheld at Source (Dividends/Partnership Distributions/Interest/10% Penalty on IRA)	Employer/Withholdings	September 15, 2017	September 22, 2017
SURI	First Sales Tax Fortnightly Deposit	SUT	September 15, 2017	September 22, 2017
480.9A	Deposit of Tax Withheld on Judicial Indemnification	Employer/Withholdings	September 15, 2017	September 22, 2017
480.31	Deposit of Tax Withheld at Source to Nonresidents	Employer/Withholdings	September 15, 2017	September 22, 2017

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**FILING DATES**  
**(continued)**

Form	Form Name	Tax Type	Original Due Date	New Due Date
480.32	Deposit of Tax Withheld at Source on Royalties	Employer/Withholdings	September 15, 2017	September 22, 2017
499 R-1	Monthly Deposit of Tax Withheld to Employees	Employer/Withholdings	September 15, 2017	September 22, 2017
480.9A	Payment of Estimated Income Tax over the Proportionate Share on the Net Income of Pass-Through Entities	Income Tax	September 15, 2017	September 22, 2017
480.E-1	Third Installment of Estimated Tax Payment - Individuals and Corporations with calendar year closing	Income Tax	September 15, 2017	September 22, 2017
480.2EC	Informative Income Tax Return Pass-Through Entities with June 30, 2017 closing	Income Tax	September 15, 2017	September 29, 2017
480.37	Estimated Tax Deposit Form - Net Income Attributable to Puerto Rico sources pursuant to Section 1123(f) of the Puerto Rico Internal Revenue Code, as amended - Third Installment - Individual taxpayers and Calendar year corporate taxpayers	Income Tax	September 15, 2017	September 22, 2017
480.2 480.30(II)	Income Tax Return for Corporations and Exempt Businesses with May 31, 2017 closing	Income Tax	September 15, 2017	September 29, 2017
480.2EC	Informative Income Tax Return Pass-Through Entities with March 31, 2017 closing that requested a timely extension	Income Tax	September 15, 2017	September 29, 2017
480.2 480.30(II)	Income Tax Return for Corporations and Exempt Businesses with February 28, 2017 closing that requested a timely extension	Income Tax	September 15, 2017	September 29, 2017
SC 2915	Monthly SUT Return and Payment	SUT	September 20, 2017	September 20, 2017
SURI	Second Sales Tax Fortnightly Deposit	SUT	October 2, 2017	October 2, 2017

The dispositions of CC 17-13 are effective immediately.

Please contact us at (787) 725-1600 or at [fsosa@vgmmcpa.com](mailto:fsosa@vgmmcpa.com) if you would like to subscribe or unsubscribe from these publications.

**Valdés, García, Marín & Martínez, LLP** is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. Our 40 years of experience in public accounting support our commitment to excellence and professionalism.

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