



VALDES, GARCIA, MARIN & MARTINEZ, LLP
San Juan, Puerto Rico
(www.vgmmcpa.com)



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TAX ALERT 2014 – 04

PR Treasury Issues Informative Bulletin No. 14-06

On April 30, 2014, the Puerto Rico Treasury Department issued Informative Bulletin No. 14-06 to extend the date to file the Supplementary Information required by Law 163-2013 to August 30, 2014 for 2013 calendar year taxpayers.

For fiscal year taxpayers the due date to file the Supplementary Information will be 30 days after the extended due date of the income tax return including the 3 months allowed by the extension, regardless of filing for an extension or not.

For subsequent years the Supplementary Information will be filed as previously required by the Administrative Determination 14-06 (Guidelines for the preparation and filing of Supplementary Information). The Supplementary Information was required to be filed no later than the last day of the month following the due date of the return or the due date of the extension, if requested.

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