



# TaxNewsFlash

## United States

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### **Puerto Rico: Transition to new unified digital system (SURI)**

Puerto Rico's Treasury Department issued an information bulletin—BI RI 18-16 (October 2, 2018)—for implementing mandatory electronic filing through “SURI” (the Spanish acronym for the department's new digital portal for an internal revenue unified system).

The requirements for mandatory electronic reporting are to be phased in over a period of time.

#### **Electronic filing required as of December 10**

As of Monday, December 10, 2018, the following must be reported electronically through SURI:

##### **Withholding at source**

- Deposit of tax withheld at source
- Filing of employer quarterly income tax withholding return (Form 499 R-1B)
- Filing of withholding statements and corrections to withholding statements (Forms 499R-2/W-2PR, 499R-2c/W-2cPR, and 499 R-3)
- Filing of information returns (Forms 480.5, 480.6A, 480.6B, 480.6B.1, 480.6C, 480.30, 480.6D, 480.7, 480.7A, 480.7B, 480.7C and 480.7D)
- Filing of information declarations for pass-through entities, revocable trusts or grantor trusts, and special workers' corporation (Forms 480.6 EC, 480.6 F, and 480.6 CPT)

##### **Estate tax and gift tax**

- Filing of the estate tax information return and issuance of the corresponding lien cancellation certification
- Filing of the gift information return and issuance of the corresponding lien cancellation certification
- Filing of other related requests

### **Excise taxes, alcoholic beverage taxes, and license fees**

- Filing and payment of the excise tax declaration
- Filing and payment of the monthly excise tax return
- Filing and payment of the alcoholic beverage taxes
- Filing of the application of the manufacturers' identification number
- Application and payment of the internal revenue license rights
- Application of permit, exemptions, and other authorizations related to the import of alcoholic beverages and tobacco products
- Electronic management of the inventory in bonded warehouses

The Puerto Rico Treasury Department will issue additional information (publications) to provide further details on implementation, and expect to provide for the transition of the filing of income tax obligations required by subtitle A of the Puerto Rico Internal Revenue Code through SURI during what is being referred to as "Phase 3" with a planned launch in December 2019.

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

Rolando Lopez | +1 (787) 622-5340 | rlopez@kpmg.com

Carlos Molina | +1 (787) 622-5311 | cmolina@kpmg.com

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