



TaxNewsFlash

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Puerto Rico: Electronic filing requirements of Forms W-2 for tax year 2019

The Puerto Rico Treasury Department issued guidance (Publication No. 19-01) on the electronic filing requirements applicable to 2019 Form 499R-2 / W-2PR filings.

Since December 10, 2018, all transactions related to withholding taxes are managed electronically through the Puerto Rico Treasury Department's integrated internal revenue system (known as "SURI" for its Spanish acronym). SURI aims to integrate all taxes administered by the Puerto Rico Treasury Department into a single system.

What is new?

- Modified fields - The 2019 Form 499R-2/PR W-2PR added Boxes C and D to report services rendered in agricultural labor (Box C) and services rendered by a minister of a church or religious order (Box D).
- Control Numbers - The Puerto Rico Treasury Department has reserved the sequence between 900000000 and 999999999 for internal use.
- Exempt Salary Codes - The 2019 Form 499R-2/PR W-2 added additional exempt salary codes.
- The social security wage base for tax year 2019 is \$132,900.

Filing deadline

The deadline to file the 2019 Form 499R-2/W-2PR with the Puerto Rico Treasury Department is January 31, 2020. A 30-day extension is available by filing Form AS 2727, *Request for Extension of Time to File the Withholding Statement and Reconciliation Statement of Income Tax Withheld*, through SURI. The extension will be made available on the SURI portal after January 1, 2020. All extensions must be requested prior to the filing due date.

Taxpayer representatives

Representatives filing on behalf of an employer need to be registered in SURI and be authorized by the employer to access the taxpayer's account.

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

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