

TaxNewsFlash

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Puerto Rico: Postponed due date for income tax returns, corporate annual reports, LLC annual fees

The deadline for filing tax returns—and also for corporations to file corporate annual reports and for limited liability companies (LLCs) to remit annual fees—has been postponed to April 25, 2022 (from the original due date of April 18, 2022).

Tax return due date, postponed

The Puerto Rico Treasury Department issued Administrative Determination No. 22-03 (AD 22-03) (April 8, 2022) to postpone until Monday, April 25, 2022, the date for filing any tax return, extension or form for which the original due date was Monday, April 18, 2022. The postponed due date also applies to any tax payment due with the return, extension or form as well as the first installment payment of the estimated tax for the tax year that had an original due date of April 18, 2022.

- Corporate income tax return extension:
 - Original due date – April 18, 2022
 - Extended original due date – April 25, 2022
- Estimated tax payment – First quarter income taxes
 - Original due date – April 18, 2022
 - Extended original due date – April 25, 2022
- Information declarations filed by non-residents and the reconciliation statement (Forms 480.6C and 480.30)
 - Original due date – April 18, 2022
 - Extended original due date – April 25, 2022

Corporate annual reports, LLC annual fees and volume of business declaration

- The Puerto Rico Department of State issued Administrative Order 2022-03 (AO 22-03) (April 10, 2022) to postpone until Monday, April 25, 2022, the deadline for filing the 2021 corporate annual reports and to remit LLC annual fees.
- The Office of Management and Budget of Puerto Rico ("OGP" in Spanish) issued Circular Letter No. 002-2022 to confirm that Monday, April 25, 2022, is the due date for filing the 2022-23 volume of business declaration (concerning the municipal license tax).

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

Carlos Molina | cmolina@kpmg.com

kpmg.com/socialmedia



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