

## Deloitte Tax LLP Puerto Rico Tax Alert – March 2021 – Number 5

### INCOME TAX RETURN EXTENDED DUE DATE

The Puerto Rico Treasury Department (PRTD) issued Internal Revenue Circular Letter No. 21-07 (IR CC 21-07) for purposes of extending the due date to file Form 480.2(EC) - Informative Income Tax Return Pass-Through Entity (Form 480.2(EC)) for calendar year taxpayers to April 15, 2021.

For taxable year 2020 all returns should be electronically filed through the Unified Internal Revenue System (SURI).

AD 21-07 is valid effective immediately.

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