

DELOITTE TAX LLP PUERTO RICO TAX ALERT – MARCH 2021 – NUMBER 6

INCOME TAX RETURN EXTENDED DUE DATE

PASS-THROUGH ENTITIES

The Puerto Rico Treasury Department (PRTD) issued Administrative Determination No. 21-03 (AD 21-03) to further clarify that all calendar year taxpayers with a filing due date of March 15, 2021 have until April 15, 2021 to file the income tax return and pay the corresponding tax.

The automatic six (6) month extension to file the income tax return will start from April 15, 2021.

CORPORATIONS AND INDIVIDUALS

The PRTD issued Administrative Determination No. 21-04 (AD 21-04) to extend the April 15 income tax filing and payment due date to May 17, 2021.

The automatic six (6) month extension to file the income tax return will start from May 17, 2021.

The first 2021 estimated tax instalment is extended to June 15, 2021. Thus, both the first and second instalments are due on the same date.

EXTENDED DUE DATE FOR FEDERAL INCOME TAX RETURN AND PAYMENT

The Internal Revenue Service announced that the individual's due date to file the 2020 federal income tax return will be automatically extended from April 15, 2021 to May 17, 2021.



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