

## Deloitte Tax LLP Puerto Rico Tax Alert – April 2019 – Number 5

### Quarterly Return of Tax Withheld on Payment for Services Rendered

The Puerto Rico Treasury Department (PRTD) issued Internal Revenue Circular Letter No. 19-10 (IR CC 19-10), to notify the process to file the Quarterly Return of Tax Withheld on Payment for Services Rendered and establish a Minimum Quantity Rule for depositing the tax.

For the quarter ending March 31, 2019 and thereafter, Form 480.6SP-1, Quarterly Return of Tax Withheld on Payment for Services Rendered (Form), must be used to reconcile the tax withheld during the quarter. The Form must be filed electronically thru the Unified System of the Internal Revenue (SURI) on or before the last day of the month following the close of the quarter. Nevertheless, PRTD granted an extension of time to file the Form for the quarter ending March 31, 2019 until July 31, 2019.

Generally, the tax must be deposited on or before the fifteenth (15<sup>th</sup>) day of the following month. However, IR CC 19-10 established a Minimum Quantity Rule to provide that if the tax for a quarter is less than two thousand five hundred (\$2,500) dollars, the withholding agent can elect to remit the tax when filing Form 480.6SP-1 without incurring interests, surcharges and penalties.

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