

September 22, 2014 [www.mcvpr.com](http://www.mcvpr.com)**TAX ALERT*****PR Treasury allows paper format returns as alternative method for filing the monthly sales and use tax returns***

As we had indicated in prior McV Tax Alerts, effective August 1, 2014, all merchants were required to use the Puerto Rico Treasury Department ("Treasury") Merchant's Integrated Portal ("PICO" for its Spanish acronym) to electronically file the monthly sales and use tax returns ("SUT Returns") and to pay the corresponding sales and use tax ("SUT"). See our McV Tax Alerts from [August 7, 2014](#), [September 3, 2014](#) and [September 11, 2014](#).

On September 17, 2014, Treasury issued [Administrative Determination No. 14-24](#) to temporarily allow the filing of the SUT Returns in paper format as an alternative for compliance with the SUT filing obligations.

Merchants that elect not to file the SUT Returns and pay the SUT through PICO, must file by mail [Form SC 2915](#) with the corresponding SUT payment to the following address:

Department of the Treasury  
PO Box 70125  
San Juan, PR 00936-8125

Merchants must write in the check or money order used to pay the SUT to Treasury (1) the phrase "IVU Modelo SC 2915," (2) the merchant's name, (3) the merchant's employer identification number, and (4) the month for which the payment is being made.

The use of paper SUT Returns will be allowed until Treasury reestablishes electronic filing as the only method for filing the SUT Returns and payment of the SUT.

For updates on this matter, you may contact any of the attorneys of our Tax Practice Group listed below:

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