



April 8, 2022

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Mr. Mark J. Mazur  
Assistant Secretary for Tax Policy  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

Re: Puerto Rico Postponement for the Filing and Payment Deadline for the 2021 Tax Year

Dear Commissioner Rettig and Assistant Secretary Mazur:

The Puerto Rico State Society of Certified Public Accountants (PR State Society of CPAs) recognizes and appreciates the efforts the Department of the Treasury (“Treasury”) and the Internal Revenue Service (IRS) have made to provide relief to taxpayers in Puerto Rico affected during 2022 (the 2021 tax year) affected by severe storms, flooding, and landslides that reside or have a business in municipalities of Cataño, Dorado, Toa Baja, Vega Alta, and Vega Baja<sup>1</sup>.

On the evening of Wednesday April 6, 2022 an Island-wide blackout was experienced in Puerto Rico<sup>2</sup>. Accordingly, Power has being slowly restored, but nearly 420,000 customers continue to lack electricity as of about 4:00 p.m. on Friday April 8, 2022, out of a total of more than 1.4 million customers, according to poweroutage.us, which tracks power interruptions<sup>3</sup>. Accordingly, the Puerto Rico Treasury Department issued Administrative Determination 22-03 to grant additional time to file the corresponding Puerto Rico Income Tax Returns due on or before Monday April 18, 2022<sup>4</sup>.

Thus, in the current environment, it is simply not possible for many taxpayers and their tax advisers to meet their filing and payment obligations that are due on April 18, 2022. Further, it’s important to note that for calendar year 2021 the changes made to the Child Tax Credit, including easier access for Puerto Rico residents, will cause an unusually high amount of federal returns to be filed by Puerto Rico residents.

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<sup>1</sup> IRS Notice PR-2022-02 <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-puerto-rico-severe-storms-flooding-and-landslides>

<sup>2</sup> <https://www.cnn.com/2022/04/07/us/puerto-rico-power-outage/index.html>

<sup>3</sup> <https://www.nytimes.com/2022/04/07/us/puerto-rico-power-outage.html>

<sup>4</sup> <https://hacienda.pr.gov/publicaciones/determinacion-administrativa-num-22-03-da-22-03>

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Hence, we respectfully urge Treasury and the IRS to act immediately to provide tax filing and payment relief for taxpayers and tax professionals affected by the ongoing blackout in Puerto Rico. Specifically, we request that all 2021 Federal income tax, information returns, and payments (e.g., extension and estimated payments) originally due April 18, 2022 be granted additional time to file and pay until June 15, 2022.

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The Puerto Rico State Society of Certified Public Accountants is an entity created by Puerto Rico Act 75 signed on May 31, 1973, as amended, that groups all Certified Public Accountants in Puerto Rico. This Act mandates compulsory membership in the organization as a requirement to practice public accounting in the Island. The Society was preceded by the Puerto Rico Institute of CPAs, founded in 1922 as the first organization of CPAs in Puerto Rico. Our mission is to serve all members and promote their professional competence in order to protect the economic welfare of Puerto Rico. Currently, 5,000 Certified Public Accountants in Puerto Rico are members of the Puerto Rico State Society of Certified Public Accountants.

We appreciate your consideration of these comments and welcome the opportunity to discuss these issues further. If you have any questions, please feel free to contact us at your earliest convenience.

Sincerely,



CPA Oscar E. Cullen Ramos

President

Puerto Rico State Society of Certified Public Accountants

cc: Honorable Pedro R. Pierluisi Urrutia Governor of Puerto Rico  
Congresswoman Jennifer Gonzalez-Colón, US House of Representatives  
Honorable Francisco Parés-Alicia, Secretary of the Puerto Rico Treasury Department  
Ms. Carmen M. Feliciano, Puerto Rico Federal Affairs Administration, Executive Director  
Ms. Gretchen Sierra-Zorita, The White House, Associate Director for Puerto Rico and the Territories  
Ms. Morales Yanira E  
Ms. Kathleen Edwards SPEC Territory Manager  
Ms. Odessa Benson, Acting Local Taxpayer Advocate Puerto Rico  
Mr. Edwin Colón, Local Taxpayer Advocate Puerto Rico Office