

## Questions and Answers Online Preparation and Filing of the Quarterly Returns

Internal Revenue Informative Bulletin No. 12-14, issued on December 27, 2012, announced the establishment of an online application for the electronic preparation and filing of Form 499 R-1B, the Employer's Quarterly Return of Income Tax Withheld (Quarterly Return), pursuant to Section 6051.12 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code).

### 1. Who is required to file the Quarterly Return?

Every employer required to deduct and withhold tax on revenues under Section 1062.01 of the Code is required to submit the Quarterly Return.

### 2. When should the Quarterly Return be filed?

This return must be filed no later than the last day of the month following the closing of the quarters ended on March 31, June 30, September 30, and December 31 of each year.

### 3. When will the process of online preparation and filing of the Quarterly Return begin?

The online preparation and filing process shall begin with the filing of the Quarterly Return for the quarter ended December 31, 2012, which must be filed no later than on January 31, 2013. Electronic filing this last quarter will be voluntary. However, **effective the quarter ending on March 31, 2013, the Quarterly Return's electronic preparation and filing process will be compulsory for all Employers.**

### 4. When will the application for the Online Preparation and Filing of the Quarterly Return be published?

The online application will be published no later than January 22, 2013.

### 5. Will the application for the Online Preparation and Filing of the Quarterly Return have a cost?

No, the application will be free of charge.

### 6. Where can the Employer access the application for filing the Quarterly Return?

The application will be accessible through the Department of the Treasury's (Department) webpage <http://www.hacienda.gobierno.pr> under the Online Services section and under the Employer Menu. It will also be accessible through the following link:

<http://planillatrimestralpatronal.hacienda.pr.gov>

### 7. What procedures must an Employer complete in order to use the Program for the electronic preparation and filing of the Quarterly Return?

The Employer must be registered in "Payments Online Service" ("Colecturía Virtual"). To access the Program, the same username and password information used for the "Payments Online Services" should be used. If you are already registered and have a user name, but forgot your password, you may contact (787)722-0216, option 5.

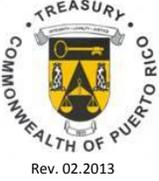
If you are not registered in the Payments Online Service, you will need to register through the following link:

<https://colecturia.hacienda.gobierno.pr/portal>

Registration can also be made by calling the telephone number mentioned above. To complete the registration, the user must have its employer identification number and the Access Code for the W-2 and Informative Forms Program assigned by the Department (Access Code). Employers may use the Access Code assigned to file their 2011 W-2 and Informative Return forms.

### 8. What should taxpayers who do not have an Access Code do?

If you do not have an Access Code that allows you to register in the Payments Online Service, you will need to request one by calling at (787)722-0216, option 6 and then selecting option 4.



Rev. 02.2013

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**9. What must a taxpayer do in case they need to update the information that appears in the Department's records?**

The Taxpayer must submit Form SC 2898 "Change of Address". This form could be submitted by fax to the following number: 787-724-6052.

**10. Can a Specialist use the online application to submit their clients' Quarterly Returns?**

Yes, every duly registered Specialist active in the Official Specialists Registry kept by the Practice Regulation and Tax Education Division of the Department, may use the program to electronically prepare and submit their clients' Quarterly Returns.

**11. What requirements must a Specialist meet in order to use the Program for preparing and submitting the Quarterly Return online?**

- a. Be active in the Official Registry kept by the Practice Regulation and Tax Education Division;
- b. Have the Access Code provided every year by the Department which allows them to electronically sign on behalf of their clients;
- c. Comply with the provisions of Circular Letter 06-02;
- d. Have a duly executed Form SC 2778 "Power of Attorney and Statement of Representation for Digital Signature by Returns, Statements or Refund Claims Specialists" available for all the Quarterly Returns that they prepare and submit.

**12. What information should the Specialist include to access the Quarterly Return Program?**

When accessing the application, the Specialist should address the login section. In the Username information, the Specialist shall provide the Social Security or Employer Identification Number. The

Access Code provided by the Department every year should be included as the password. Additionally, the Specialist must check in the space provided to confirm that he/she is a Specialist. This information is the same used by the Specialist to electronically sign on behalf of their clients. As previously stated, Specialists may use the Access Code provided to them for the 2011 returns. Once this data entry is done, the Specialist will be directed to a screen where they must include the taxpayer's information to access the Payments Online Service (Username and Password.) If the taxpayer is not registered in the Payments Online Service, they must be register as established in Question 7.

**13. How can a Specialist obtain a new Access Code?**

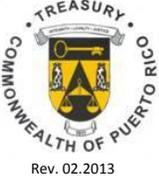
They must request it by e-mail at: [regulacionyeducacion@hacienda.gobierno.pr](mailto:regulacionyeducacion@hacienda.gobierno.pr). In said e-mail, the Specialist must include his/her name, registration number, and telephone number.

**14. How can a Specialist update his/her address and telephone number information?**

They shall contact the Practice Regulation and Tax Education Division at the following e-mail: [regulacionyeducacion@hacienda.gobierno.pr](mailto:regulacionyeducacion@hacienda.gobierno.pr).

**15. Can Form 499 R-1B be used to file the Quarterly Return for the quarter ending on March 31, 2013?**

No, as of April 1, 2013, the Department will not accept any filings of paper forms at any of our offices or Collector's Offices. Forms submitted on compact discs (CD's) or any other magnetic or electronic media, which do not constitute electronic transfer, will also not be admitted.



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**16. What are the consequences of not complying with the requirement of preparing and filing the Quarterly Return using the online application?**

A Quarterly Return that is not electronically filed will not be considered as filed at the Department and the penalties established in Section 6030.11 of the Code referring to the Penalty for Failing to File Returns or Statements will be applicable.

**17. Can an Employer amend a Quarterly Return filed online?**

Yes, the Online Preparation and Filing of Quarterly Returns Program allow Employers to prepare and file amendments to Quarterly Returns originally filed online.

**18. How will amendments to returns filed prior to the online filing requirement be prepared?**

An amendment to a return that was not electronically filed shall be filed using Form 499-R-1B, and sent to the following address:  
Departamento de Hacienda, Negociado de Procesamiento de Planillas, PO Box 9022501, San Juan, PR 00902-2501. Filings will not be accepted at any Collector's Office of the Department.

**19. Can an Employer prepare and file a second amendment to a Quarterly Return filed online?**

No, the application currently does not allow the online filing of a second amendment to the Quarterly Return. This second amendment should be filed using Form 499 R-1B in paper and evidence of the first amendment filed online should be included. The second amendment must be sent to the following address:

Departamento de Hacienda, Negociado de Procesamiento de Planillas, PO Box 9022501, San Juan, PR 00902-2501.  
The Department is currently evaluating alternatives in order to offer this service.

**20. Can Quarterly Returns be filed for periods prior to the quarter ended on December 31, 2012?**

No, the application for the online preparation and filing of the Quarterly Return will only allow the filing of returns beginning with the quarter ended on December 31, 2012 and subsequent ones.

**21. Can a Specialist with a high volume of clients for whom they file Quarterly Returns use the application?**

Yes, however, they must submit them separately for each client. The Department is currently evaluating alternatives to offer high volume filing services.

**22. What should Employers do when their withholding in the quarter has not exceeded \$500?**

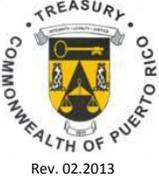
Employers whose withholding does not exceed \$500 per quarter can make the total payment for the quarter when they file the return online.

**23. How do Employers make payments for withholdings that do not exceed \$500?**

Employers may pay through the Payments Online Service or by visiting any of the Department's Collector Offices.

**24. Should an Employer change the way they deposit the tax withheld on wages when they start using the online application?**

No, using the application will not change the way an employer is required to deposit the tax withheld on wages. Employers shall continue to make the deposits of the tax withheld on wages pursuant to the provisions of Section 6080.05 of the Code, and to Regulation 5924 of February 26, 1999, which was issued to establish the provisions of Section 6181 of the Puerto Rico Internal Revenue Code of 1994, as amended (1994 Code).



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**25. What filing evidence will the Employer and the Specialist receive when they prepare and file the Quarterly Return using the online application?**

Every time you electronically file the Quarterly Return and/or a first amendment, if any, the application will issue a document that will include all the information submitted, the date, and the time of filing. The application will also provide the User with a history of all the filings made online. This document will constitute the filing evidence of the Quarterly Return.

**26. What happens to Employers who used to file Form 499 R-1B on a monthly basis?**

The Quarterly Return must include information for the three (3) months applicable to the quarter being filed. The online application does not allow filings of incomplete returns. For example, the Quarterly Return for the quarter ending on March 31, 2013 must include the information for the months of January, February, and March of 2013.

**27. What happens if an Employer does not include all the information for the three (3) months applicable to the quarter in the online version of the return?**

The program will not allow a Quarterly Return to be prepared for a quarter that has not yet ended. The program allows the user to begin entering the information for a return without the need to submit the Return. The information will be saved in Draft format until the required information is completed.

**28. Can I file the Quarterly Return at the Collector's Office using Form 499 R-1B for the quarter that ended on December 31, 2012?**

Yes, the last Quarterly Return that the Employer or the Specialist may submit using Form 499 R-1B in paper at the Collector's Offices will be the return applicable for the last quarter of 2012. The process of online preparation and filing will be compulsory for the first quarter of the year 2013,

which will include the months of January, February, and March of 2013.

**29. After completing the online process, should any other procedure be carried out at the Department?**

No, after completing the online preparation and filing process of the Quarterly Return, it will not be necessary to carry out any further procedures at the Department for that quarter.

**30. What should I do in case I have any further questions regarding this process?**

You may address your questions to the following e-mail: [e-filetrimestral@hacienda.gobierno.pr](mailto:e-filetrimestral@hacienda.gobierno.pr). You may also communicate by telephone at (787)722-0216, Option 6 (Employers).