

## Hacienda Extends Deadlines to Comply with the Puerto Rico Internal Revenue Code of 2011

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December 22, 2012

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Hacienda extended the deadline for plans to be amended to comply with the Puerto Rico Internal Revenue Code of 2011. The original amendment deadline was the last day of the first plan year beginning on or after January 1, 2012. For calendar year plans, the deadline would have been December 31, 2012. The new deadline is the later of June 30, 2013, or the last day of the first plan year beginning on or after January 1, 2012. In addition, the deadline to submit a "Request for Qualification" letter was extended to the later of September 30, 2013, or the due date to file an income tax return of the employer, with extensions, for the first taxable year that begins on or after January 1, 2012. Finally, the "Request for Qualification" with regard to a plan's qualification under the Puerto Rico Internal Revenue Code of 1994 must be submitted with the "Request for Qualification" regarding the 2011 Puerto Rico Code. A copy of the letter appears [here](#).