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Undersecretary

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TAX POLICY INFORMATIVE BULLETIN NO. 16-01

ATTENTION: ALL INDIVIDUALS

SUBJECT: INDIVIDUAL INCOME TAX RETURN FOR TAXABLE YEAR 2015

Section 1061.01 of the Puerto Rico Internal Revenue Code of 2011, as amended ("Code") establishes the filing requirements of the Individual Income Tax Return ("Individual Return"). For several years, the Puerto Rico Treasury Department ("Department") has encouraged the electronic filing of the Individual Return with the purpose of simplifying its processing. For taxable year 2015, in order to continue to facilitate the processing of the Individual Return, reduce the costs associated with the processing and be at the forefront of technological change, the Individual Return will be required to be filed electronically.

Based on the above, the Department issues this Informative Bulletin with the purpose of notifying that Form 482.0, Individual Income Tax Return for taxable year 2015 is available on our website www.hacienda.pr.gov, in the Returns, Forms and Schedules area (*Planillas, Formularios y Anejos*). However, the published version is *exclusively* for informational purposes. Therefore, taxpayers cannot use this form to file their returns at the Department. The Department will soon issue a circular letter establishing the parameters for the electronic filing of such return.

The provisions of this Informative Bulletin are effective immediately.

For additional information regarding the provisions of this Informative Bulletin, you may contact us at (787) 722-0216, option 8.

Cordially,


Juan A. Flores Galarza