

PR Department of State Further Extends Deadline for Filing Corporate Annual Reports

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PRACTICE AREAS

- Corporate

An McV Corporate Alert

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As a result of the ongoing COVID-19 emergency, the Secretary of State issued **Administrative Order No. 2020-09** (“AO 2020-09”). AO 2020-09 extends the filing deadline for Corporate Annual Reports until **January 15, 2021**.

AO 2020-09 includes the extended deadlines for informative and/or income tax returns and establishes the following:

Corporations:

- The extension applies to all corporations that have submitted an additional extension request and paid the corresponding fees, including the additional extension filing fee. A penalty fee will not be imposed.
- Entities that have not requested an additional extension must do so prior to **November 6, 2020**.
- Those corporations that have not requested extensions (for the first or second time), must request both **prior to November 6, 2020**.
- The amnesty period applies only to active corporations.
- The amnesty period runs from **November 6, 2020 until December 31, 2020**.
- The penalty relief applies only to Corporate Annual Reports with filing dates prior to 2019.

Limited Liability Companies (LLCs):

- The penalty relief applies to the annual filing fees for 2019 and prior years.

Corporations or LLCs covered by payment plans

- The amnesty applies to the entity’s pending balance under a payment plan, provided that the payments made by the entity cover all the corporation’s Annual Report fees or the LLC’s annual fees, as the case may be.

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You can access AO 2020-09 [here](#).

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