



# COMPAÑÍA DE TURISMO

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GOBIERNO DE PUERTO RICO

## FAQ for Hoteliers Under Act No. 272-2003, as Amended

- 1. Do I need to file tax returns if I receive the registration document now, but I started operations before obtaining the Hotelier ID number?**
  - **Yes**, you must file the corresponding tax returns when you begin operations, even if you have not yet received your Hotelier Identification Number. It is essential to report on all activities from the start of your operations.
- 2. If I receive the Hotelier Identification Number but have not started operations, and I indicated an earlier start date, do I still need to file tax returns?**
  - **In this case**, if you have not yet started operations, you must still submit the tax returns based on the start date you initially indicated. You must file a return with zero income if you have not received any income.
- 3. Do I still need to file my tax return if I have not received a refund?**
  - **Yes**, even if you have not received any guests, you must still file the corresponding tax return. You must report any income, even if it is zero, to comply with legal requirements.
- 4. How are these tax returns completed?**
  - **Room tax returns** must be filed monthly on or before the tenth (10th) day following the end of each month, reporting the income earned in your business. Suppose no income was received during the period. In that case, you must submit a zero-income return, along with supporting documents that justify or validate this information (such as a report from your booking platform indicating no rentals for that period).
- 5. Did you know that all platforms use Form 1099-K to report your gross annual earnings, broken down by month?**
  - This form is issued annually and serves as the basis for filing your federal and state tax returns.
- 6. I understand that the booking platforms pay the tourism tax. Would you still like me to file a tax return?**
  - **Yes**, even if booking platforms handle tax payments, you, as the hotelier, are still responsible for filing a tax return. You must report your income and ensure compliance with the established regulations.
- 7. How can I update the information registered in my hotelier account?**



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- You can update your lodging account information by requesting Form 900.16 - Data Update. Once the form is completed and the required supporting documents are attached, as indicated in the instructions, you may submit them via email. You will then receive confirmation of processing or a request for additional information if any details are missing.

### **8. Should I inform the Tourism Company if the registered property is no longer operating? What steps should be taken?**

- **Yes**, it is mandatory to notify the Tourism Company if your property has ceased operations, whether due to sale, death of the owner, change of manager, or decision for personal use.
- **To close your account**, you must complete and submit the Operations Closure Form, along with the documentation that justifies the reason for the closure (such as a deed of sale, death certificate, management contract, or any other relevant document). Additionally, it is vital to ensure that all tax declarations have been submitted up to the closure date and that there are no outstanding debts.
- Failure to comply with this process may result in additional charges and keep your responsibility as a hotelier active under Law No. 272-2003, as amended.

### **Questions About Violations and Non-Compliance in Filing Tax Returns**

#### **1. What happens if I do not submit my tax return within the established deadline?**

- If you do not file your return within the first ten (10) days after the end of the month, a preliminary estimated notification will be generated. From that moment, you will have thirty (30) days to submit your return and correct the estimated amount.

#### **2. What happens if I do not submit my tax return within the 30 days after receiving the preliminary notification?**

- If you do not file your return within the granted period, the estimated return will be billed, and you will be given an additional 30 days to submit it before the debt becomes final and non-appealable.

#### **3. What does it mean for a debt to become final and non-appealable?**

- It means that, according to Act No. 272-2003, as amended, and its regulations, the debt can no longer be corrected or adjusted, and the full amount must be paid.



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**4. How can I avoid my account from becoming non-compliant?**

- To avoid non-compliance, you must file your tax returns monthly within the provided deadline. You must submit a zero declaration even if you did not generate income.

**5. How does failing to take corrective action within the granted period affect me?**

- If you do not act within the stipulated time, the debt will be recorded under your account, which may impact your record with the Puerto Rico Tourism Company. Additionally, you may be referred to the Compliance, Evasion, and Collection Division, which could result in further collection actions and possible penalties.

**6. If I do not receive guests each month, do I still need to submit my tax return?**

- **Yes**, you must submit a zero declaration to prevent an estimated debt from being generated and to avoid non-compliance.

**7. Can I request a review or adjustment if I already have a final and non-appealable estimated debt?**

- **No**. Once the deadline has expired, the debt cannot be adjusted or modified and must be paid in full.

**FAQ About Mathematical Error Notifications**

**1. What is a Mathematical Error Notification, and why did I receive it?**

- This notification is issued when an error is detected in the tax calculation. This may occur if the declaration is submitted without the corresponding tax payment, there are miscalculations, an omission of a charge subject to tax, or inconsistencies in the income reported from the platform.

**2. How much time do I have to correct a mathematical error in my declaration?**

- Once you receive the Preliminary Mathematical Error Notification, you have thirty (30) days to correct the declaration, submit an amendment, or make the necessary payment.

**3. What happens if I do not correct the error within the given period?**

- If you do not act within 30 days, a Final Mathematical Error Notification will be issued, granting you an additional 30-day period to resolve the issue.

**4. What happens if I do not respond to the Final Mathematical Error Notification?**



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- If no response is received within the second 30-day period, the error will be validated as final, and you will be in non-compliance with Act No. 272-2003, as amended. This may result in penalties and the initiation of collection processes.

### **5. How can I avoid receiving these notifications?**

- Before submitting your declaration, verify that the tax calculation is correct, the payment has been made, and that the reported income matches the supporting documents, such as reports from hosting platforms.

### **6. How can I correct a mathematical error in my declaration?**

- You must submit an amended declaration and evidence justifying the correction or make the necessary tax payment to settle the detected difference.

### **7. What evidence should I provide if I believe my declaration is correct?**

- You must submit documents supporting the reported income and payments made, such as bank statements, hosting platform reports, and any other evidence demonstrating that the tax was fully paid.
- **Can I appeal if I received a Final Mathematical Error Notification?**
  - **No.** Once the period granted in the Final Notification has expired, the debt is considered final and unappealable, and you must fulfill the payment obligation.