



MAURICIO MONROY
Contadores

Ibáñez Soltero Gómez Paz y Monroy S.C.



Some Considerations for 2019 Annual Tax Return



2019 Annual Tax Return

- › **Deadlines**
- › **APA vs safe harbor**
- › **Change in schedule regarding nontaxable employee benefits**
- › **US toll tax**



**TAX
RETURN**



Deadlines

› Deadlines:

- › **Corporate income tax return ' - March 31, 2020**
- › **Loans from parent or other NRs – February 17, 2020**
- › **Payments abroad – March 31, 2020**
- › **DIEMSE – June 2020**
- › **DISIF – March 31, 2020**



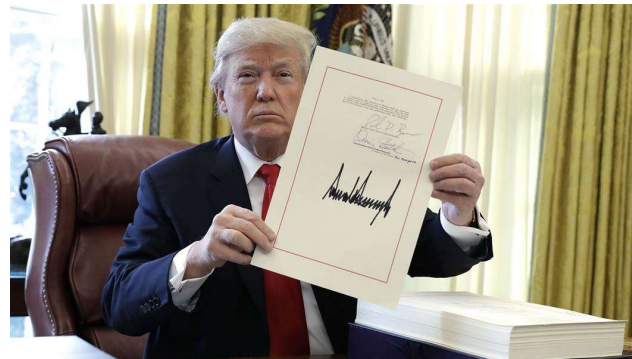
APA vs Safe Harbor

- › **Safe harbor election notice?**
- › **2019 APAs (2019 covered if filed in 2019 or 2020) – 4 years vs 5 years**
- › **2020 APAs (4 years)**



US Tax Reform

▸ US toll tax on retained earnings





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