



**SWORN STATEMENT UNDER SECTION 1062.03 OF THE PUERTO RICO
INTERNAL REVENUE CODE OF 2011, AS AMENDED (CODE),
TO REQUEST THE TOTAL WAIVER CERTIFICATE REGARDING THE
WITHHOLDING AT SOURCE ON PAYMENTS TO INDIVIDUALS
FOR SERVICES RENDERED IN PUERTO RICO**

I, _____, social security number _____,
of legal age, (single or married), and neighbor of _____, Puerto Rico, declare under oath:

1. That my personal circumstances are the previously indicated.
2. That my office or business address is _____

3. That my home address is _____

4. That I am engaged in industry or business in Puerto Rico.
5. That on day _____ month _____ year _____ I started an activity of rendering services covered by the withholding at source provisions under Section 1062.03(b)(8) of the Code.
6. That this service activity consists of _____

7. That by having started said service activity during the taxable year _____ I am eligible for the total waiver from the withholding under Section 1062.03(b)(8) of the Code.
8. That I have not received the benefits provided by the total waiver certificate prior to the year of commencing the activity of rendering services. (**NOTE:** This waiver can be used by each individual only once in a lifetime).
9. That I have fulfilled all of my tax obligations, including the filing of all the returns, declarations, informative returns, and at present time, I do not have any debt with the Department of the Treasury regarding taxes or withholding of tax on wages.

In _____, Puerto Rico, today _____, 20 _____.

Taxpayer's Signature

TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY OR NOTARY PUBLIC

Sworn and subscribed before me by _____ of the circumstances previously indicated and who was properly identified in _____, Puerto Rico, today _____, 20 _____.

Authorized Official's Name

Authorized Official's Position

FORM AS 2678.1

GENERAL INSTRUCTIONS

If the taxpayer does not complete this form before an official of the Department of the Treasury (Department) and sends an authorized representative (representative) to carry through the same, the taxpayer must complete it before a notary public prior to the appearance of the representative to the Department.

This Sworn Statement must be accompanied by:

1. Debt Certification and Returns Filing Certification.
2. Original letter or Power and Declaration of Representation (Form AS 2745) in which a representative is authorized to request the waiver to the Department.
3. If the declaration is sworn outside of Puerto Rico, the same must be accompanied by the County Clerk Certification.