



**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 ("WAIVER")**

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

1. That my personal circumstances are the previously indicated.
2. That my merchant's registration number is _____
3. That my office or business address is _____

4. That my home address is _____

5. That my postal address is _____

6. That my employer identification number is _____
7. That I am engaged in industry or business in Puerto Rico.
8. 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.
9. That this service activity consists of _____

10. That the NAICS Code I selected to identify the activity previously described included in my merchant registration is _____
11. That I have not received the benefits of the exemption under the provisions of Section 1062.03(b)(8) of the Code prior to the year of commencing the activity of rendering services.
12. That if I had previously received said benefits, the activity described in this statement is a different activity to the one for which I had previously received a Waiver.

13. That I have fulfilled all of my tax obligations, including the filing of all the returns, declarations, informative returns (required by any Subtitle of the Code), and at present time, I **do not** have any debt with the Department of the Treasury.

14. That if I have a debt, I am under a payment plan and I am complying with its terms and conditions.

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

Signature of Declarant

TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY

(Only if the statement is taken by an Authorized Representative of the Department of the Treasury. Does not need to be notarized)

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

Name of Authorized Representative

Signature of Authorized Representative

TO BE COMPLETED BY A NOTARY PUBLIC

(Only if the taxpayer does not complete this form before an official of the Department of the Treasury and sends an Authorized Representative to carry through the same or requests the Waiver through SURI)

Affidavit No. _____

Sworn and subscribed before me by _____, of the circumstances previously indicated and who I attest to know personally or identify through the means established in the Puerto Rico Notarial Act (Identification type ("ID"): _____, and ID number: _____), in _____, Puerto Rico, today _____, 20_____.

Name of Notary Public

Signature of Notary Public

Seal of the Department of the
Treasury or Notary Seal, as
applicable.

FORM AS 2678.1

GENERAL INSTRUCTIONS

The purpose of this Sworn Statement is to provide the information required to request the Waiver Certificate Regarding the Withholding at Source on Payments for Services Rendered ("Waiver"), provided by Section 1062.03(b)(8) of the Puerto Rico Internal Revenue Code of 2011, as amended.

If the taxpayer does not complete this form before an official of the Department of the Treasury ("Department") and authorizes a representative to carry through the same at a 360 Service Center, or requests the Waiver through the Internal Revenue Integrated System ("SURI", for its Spanish acronym) it must be completed before a notary public prior to the appearance of the representative before the Department or prior to sending the request electronically.

It is important that before completing the form, the taxpayer makes sure that his/her merchant registration includes a service activity.

This Sworn Statement must be accompanied by the following documents:

1. Valid photo ID.
2. Power and Declaration of Representation (**Form AS 2745-A**), in which a representative is authorized to request the Waiver.
3. If the declaration is sworn outside of Puerto Rico, the same must be accompanied by the County Clerk Certification.

To request the Waiver **through SURI**, you must follow the steps detailed below:

1. Access SURI (<https://suri.hacienda.pr.gov>).
2. Enter your username and password. (If you are not registered in the portal, you must register using the **Register in SURI** option).
3. In the *I Would Like* section, select *More Options* and under the *Applications* section, click the *Waiver Certificate Regarding the Withholding at Source on Payments for Services Rendered* link and complete all the information required.

For details regarding the location of the **360 Service Centers**, you can access the following link: <http://www.hacienda.pr.gov/sobre-hacienda/servicios-al-contribuyente/centros-de-servicios>.