

Form AS 2680.1

Rev. Nov 2 22



Government of Puerto Rico
DEPARTMENT OF THE TREASURY
Taxpayer's Assistance Bureau

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 TAXABLE CORPORATIONS, LIMITED LIABILITY COMPANIES AND PARTNERSHIPS ("ENTITY") FOR SERVICES RENDERED IN PUERTO RICO

I, _____, social security number _____, of legal age, (☐ single or ☐ married), _____ of the ☐ corporation, ☐ limited liability company or ☐ partnership _____, which employer identification number is _____, and neighbor of _____, Puerto Rico, declare under oath:

1. That my personal circumstances are the previously indicated.
2. That the merchant's registration number of the Entity is _____
3. That the Entity's physical address is _____

4. That the Entity's postal address is _____

5. That the Entity is engaged in industry or business in Puerto Rico and is duly registered and organized under the Puerto Rico laws or authorized to do business in Puerto Rico by the Puerto Rico Department of State since day ____ month _____ year ____.
6. That the tax period of the Entity begins on day ____ month _____ and ends on day ____ month _____.
7. That on day ____ month _____ year ____ the previously described Entity started an activity of rendering services, to which it has not previously been engaged, covered by the withholding at source provisions of Section 1062.03(b)(8) of the Code.
8. That said service activity consists of _____

9. That the NAICS Code that was selected to identify the activity previously described included in the Entity's merchant registration is _____
10. That for having the Entity started said service activity during the taxable year _____ it is eligible for the total waiver from withholding under Section 1062.03(b)(8) of the Code.
11. That the reference Entity has not received the benefits of the waiver under provisions of Section 1062.03(b)(8) of the Code prior to the year in which it started the activity of rendering services.
12. That if the Entity had previously received said benefits, the activity described in this statement, is a different activity to the one for which it had previously received a Waiver.

13. That the Entity has fulfilled all of its tax obligations, including the filing of all the returns, declarations, informative returns (required by any Subtitle of the Code), and at present time, it **does not** have any debt with the Department of the Treasury.
14. That if the Entity has debt, it is under a payment plan and it is complying with its the 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 2680.1

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 its merchant registration includes a service activity.

This Sworn Statement must be accompanied by the following documents:

1. Valid photo ID of the officer of the Board of Directors who requests the Waiver.
2. Copy of the Certificate of Incorporation. In case of partnerships, copy of the contract or document that formalizes the partnership.
3. Original or digitized resolution (request through SURI) of the corporation's Board of Directors in which a representative is authorized to request the Waiver to the Department. In case of partnerships, original letter from the managing partner or Power and Declaration of Representation (**Form AS 2745-A**).
4. 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>.

IMPORTANT NOTICE

At the time of filing the Income Tax Return, it is the responsibility of the Entity to reflect the income from services on the corresponding line so that the Department can clearly identify the income for which the Waiver will be issued.