



DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO

Rev. 07.25

Tax Policy Area
Forms and Publications Division

Procedures and Requirements to Request Authorization to Prepare Substitute Forms of Withholding Statement

The employer, withholding agent or entity must fill out the Application for Authorization to Prepare Substitute Forms (Form AS 2720, Rev. 14 jun 22) ("Application"). A copy of the official Withholding Statement approved by the Department of the Treasury ("Department") is included, to be used as reference. The duly completed Application must be submitted together with the **Payments Online ("Colecturía Virtual") receipt with income code R5474 corresponding to the one hundred dollars (\$100) service fee** and the sample of the substitute Withholding Statement designed, to the Department of the Treasury, Internal Revenue Area (Office 620), 10 Paseo Covadonga, Intendente Ramírez Building in Old San Juan. It can also be sent by email to Forms@hacienda.pr.gov or by mail to DEPARTMENT OF THE TREASURY, INTERNAL REVENUE AREA, (APPLICATION FOR AUTHORIZATION TO PREPARE SUBSTITUTE FORMS), PO BOX 9024140, SAN JUAN PR 00902-4140.

The due date to file the Application for the Withholding Statement is **November 17, 2025**. The corrections indicated by the Forms and Publications Division ("Division") must be submitted no later than 10 days after the notification date. If they are not received in this period, the Application will not be approved.

Once the Division evaluates and approves the Application, an approval letter will be issued. If the Application is not approved, a denial letter will be issued.

Entities that sell programs which include the Withholding Statement approved, **are responsible for informing these procedures to the client** in order to complete its filing process.

The requirements for the approval are:

1. Include the following:

- Substitute form of the Withholding Statement (Form 499R-2/W-2PR) *
- Instructions to the Employee
- Instruction to the Employer (Optional)

** If the form is filed with the Social Security Administration by paper, the substitute form submitted for approval must be the exact size and printed in the tint color indicated later in item #4.*

2. The size of the Withholding Statement is 5½" X 8". The substitute form must be substantially identical in size as the official Withholding Statement.
3. Do not include the logo of the Department.

4. The copy that is sent to the Social Security Administration (if you file by paper), must be printed in Flint Ink - J-6983 (red ink) or its equivalent. Instead, the information can be sent through magnetic media using the specifications of the Social Security Administration. For additional information, call the Social Security Administration at (1) (800) 772-1213.
5. The numbers 222 correspond to the Locality Number assigned by the Social Security Administration to Puerto Rico. The numbers are printed in black ink using OCRA font, ten characters per inch (if you file with the Social Security Administration by paper).
6. The boxes do not include computations.
7. Leave a 3/8-inch space to the left side of the statement reserved for the numbers assigned by the Internal Revenue Service (if you file with the Social Security Administration by paper).
8. The box for the **electronic filing confirmation number** must include an example of such number. This number is provided by the Department once the electronic filing of this form is completed.
9. The grammar must be a true and exact copy of the Department's official Withholding Statement, including the instructions. The boxes and text must be substantially identical in size and shape as the official Withholding Statement.
10. All the boxes must be numbered accordingly.
11. The Withholding Statement must include the name of the company preparing the form at the bottom right corner (Prepared by...).
12. The Application must include the name, telephone number and e-mail of the contact person.

Every employer, withholding agent or entity to whom the preparation of the substitute Withholding Statement is approved, is responsible to provide the employees or clients with the form approved by the Department. Any Withholding Statement that does not comply with the specifications of the approval is not valid, and therefore the processing of the taxpayer's return will be delayed.

IMPORTANT NOTICE

The Department progressively publishes the revision of the forms. It is the applicant's option to wait until all forms for which authorization is requested are available, so that they can all be included in the same Application (Form AS 2720). Otherwise, you may submit them in separate Applications, each one with the Payments Online ("*Colecturía Virtual*") receipt corresponding to the service fee of \$100.