

Sworn Statement Requirement for Special Disaster Distributions Eliminated

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PRACTICE AREAS

- Employee Benefits

An McV Employee Benefits Alert

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On April 18, 2020, the Puerto Rico Treasury Department (“PR Treasury”) published Internal Revenue Circular Letter No. 20-24 (“CL 20-24”) to eliminate the Sworn Statement requirement before a Notary Public to apply for COVID-19 and/or Earthquake Special Disaster Distributions under Internal Revenue Circular Letter No. 20-09 (“CL 20-09”).

Special Disaster Distributions may now be requested by furnishing a statement signed by the participant under penalty of perjury, without requiring a Notary Public. Electronic means also can be implemented to apply for Special Disaster Distributions. Since CL 20-09 is silent as to the methods to authenticate the signature, technically speaking, such execution can be made electronically, pdf, etc. However, to avoid any issues in the future, it is advisable to adopt some type of measure to authenticate the signature.

The statement must continue to have all the information required by CL 20-09. A model application was published by PR Treasury containing suggested language for the certification under penalty of perjury. To access the model document (Spanish version), please click [here](#).

For more information on CL 20-09, which was previously amended by Internal Revenue Circular Letter No. 20-23, see our **March 3, 2020 Alert** and our **March 31, 2020 Alert**.

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