**Sworn Statement for the Special Disaster Distributions Pursuant to Internal Revenue Circular Letter No. 22-13 from the Puerto Rico Treasury Department**

I, (*Name of the Eligible Individual*) of legal age, (*marital status*), and resident of the municipality of \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Puerto Rico declare under oath that:

1. My postal address is: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. The Home address of my principal residence is: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. I have been informed and am aware of the purpose and requirements established in the Internal Revenue Circular Letter No. 22-13 of the Department of Treasury (IR CL 22-13) issued on September 27, 2022;
2. I am an individual resident of Puerto Rico pursuant to Section 1010.01(a)(30) of the Puerto Rico Internal Revenue of 2011, as amended, for taxable year 2022, and I will continue to be a resident of Puerto Rico for taxable year 2022;
3. The Special Disaster distribution requested will be used to cover:

(choose one or a combination of the following*)*

* 1. Expenses related to the losses sustained as a result of hurricane Fiona;
	2. extraordinary expenses incurred to cover basic needs after the passage of hurricane Fiona;
	3. to compensate for lost income after the passage of hurricane Fiona;
1. The amount of Special Disaster Distribution requested by this sworn statement in connection with the Special Disaster Distributions previously received or requested during the Eligible period, does not exceed the maximum amount of $100,000 established in IR CL 22-13.
2. *Paragraph to consider (choose only the corresponding option) -------------*
* *First distribution:*

I have not previously applied for Special Disaster Distributions under the provisions of IR CL 22-13;

* *Other Eligible Distributions requested during the Eligible Period:*

I have received during the Eligible Period only the following Special Disaster Distributions in accordance with the provisions of IR CL 22-13, and I have available for this Special Disaster Distribution the amount indicated below the Excluded Amount and the $100,000 limit established in IR CL 22-13: (include only the alternatives that apply)

|  |  |  |  |
| --- | --- | --- | --- |
| **Type of Distribution** | **Distribution Date** | **Amount Distributed** | **Amount Withheld** |
| Distributions from IRA Accounts or Retirement Plans |  | A |  |
| Distributions of taxable amounts from IRA Accounts or Retirement Plans |  | B |  |
| **Total** | **C = A + B** |  |
| Available amount of the Excluded Amount established in IR CL 22-13 (It may not exceed $10,000. If it is zero or less than zero, enter $0) |  | $10,000 - C |  |
| Distributions from IRA Accounts or Retirement Plans |  | D |  |
| Distributions from IRA Accounts or Retirement Plans |  | E |  |
| Distributions from IRA Accounts or Retirement Plans |  | F |  |
| **Total** | **C + D + E + F** |  |

1. I assume responsibility for the payment of the tax on Special Disaster Distributions if at the end of the year it turns out that I do not meet any or all of the requirements established in IR CL 22-13 to consider myself an Eligible Individual, including but not limited to, if at the end of the year I did not meet the residency requirement, if the amount received in Special Disaster Distributions is not used to satisfy Eligible Expenses, or if I receive Special Disaster Distributions in excess of the limit established in IR CL 22-13.

I sign this declaration under the most solemn oath and under penalty of perjury, that to the best of my knowledge and belief, the information included in this application is correct and complete, made in good faith, in accordance with the Internal Revenue Code of Puerto Rico of 2011, as amended and IR CL 22-13.

Signed at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Puerto Rico, this \_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 2022.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Name**