



WITHHOLDING TAX EXEMPTION CERTIFICATE
IN THE CASE OF NONRESIDENT INDIVIDUALS - CITIZENS OF THE UNITED STATES

(THIS FORM MUST BE FILED WITH THE PERSON FROM WHICH YOU ARE RECEIVING INCOME FROM SOURCES WITHIN PUERTO RICO)

Taxable year 20 \_\_\_\_

I \_\_\_\_\_, social security number \_\_\_\_\_,
declare under penalty of perjury, that to the best of my knowledge and belief the following statements and additional
information are true and correct.

- 1. I am a United States citizen, not residing in Puerto Rico.
2. My address is \_\_\_\_\_
3. My personal status is that of:
- Married living with spouse
- Individual taxpayer (Fill in and submit spouse's name and social security number if you are:
- Married with a complete separation of property prenuptial agreement
- Married not living with spouse)
- Married filing separately (Submit spouse's name and social security number)
4. I understand that the maximum amount of gross income that a nonresident United States citizen may receive
exempt from withholding is \$16,000, if his or her status is that of a married person living with spouse, and
\$12,500, if his or her status is that of an individual taxpayer or a married person filing separately.
5. My gross income from sources within Puerto Rico, such as salaries, wages, compensations, rents, interests,
dividends, share in profits from pass-through entities, premiums, annuities and other fixed or determinable,
annual or periodic income, for the calendar year is \$ \_\_\_\_\_ or an expected amount that - will
- will not exceed \$ \_\_\_\_\_ (indicate the applicable exempt amount).
6. I will not file a similar exemption certificate with any other withholding agent if I expect my gross income from
sources within Puerto Rico for the year stated above to exceed the amount indicated on line 4.
7. I bind myself to notify the withholding agent of any change in my personal status.

In \_\_\_\_\_, Puerto Rico on \_\_\_\_\_ 20 \_\_\_\_.

\_\_\_\_\_  
Taxpayer's Signature

ADDITIONAL INFORMATION NEEDED

A. To be completed by the Nonresident Individual:

- 1. If married, name of spouse \_\_\_\_\_
2. Spouse's social security number \_\_\_\_\_
3. Number of dependents \_\_\_\_\_

B. To be completed by the Withholding Agent:

- 1. Amount of income paid ..... \$ \_\_\_\_\_
2. Amount of tax withheld ..... \$ \_\_\_\_\_
3. Name and address of Withholding Agent:
Name \_\_\_\_\_
Address \_\_\_\_\_
4. If payment is made through an agent or other depository, enter the name and address here:
Name \_\_\_\_\_
Address \_\_\_\_\_

SEE INSTRUCTIONS AND DEFINITIONS ON BACK.

# INSTRUCTIONS

## THIS STATEMENT SHOULD BE FILED BY THE TAXPAYER WITH THE WITHHOLDING AGENT

Section 1062.08 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), establishes that all persons, in whatever capacity acting, including lessees or mortgagors of personal or real property, trustees, employers, and all officials and employees of the Government of Puerto Rico and its agencies, instrumentalities, and political subdivisions, having the control, receipt, custody, disposal, or payment of interests, rents or royalties, salaries, wages, annuities, compensations, remunerations, emoluments, distributions, or other fixed or determinable annual or periodic gains, profits, and income of any nonresident individual (but only to the extent that any of the above items constitutes gross income from sources within Puerto Rico), shall deduct and withhold from such annual or periodic gains, profits, and income, an amount equal to 20% thereof if the recipient is a citizen of the United States.

However, total exemption from said withholding is granted by this certificate to a nonresident individual citizen of the United States, whose total gross income from the above mentioned sources within Puerto Rico for the taxable year, will not exceed from \$16,000 if a married person living with spouse, or from \$12,500 if an individual taxpayer or married filing separately. Therefore, the withholding agent is authorized to withhold the 20% tax only from the excess of the income paid over the applicable exempt amount.

Every nonresident individual citizen of the United States who receives a payment as previously established, shall file this withholding exemption certificate in order for the withholding agent to exclude the first \$16,000 or \$12,500, whichever applies.

This certificate must be kept by the person making the payments (withholding agent). **It should not be sent to the Department of the Treasury.**

The Code provides the definitions of the following terms:

- (1) **Dependent** means any of the following persons (other than the spouse of the taxpayer) to whom the taxpayer provides more than half of his or her support during the calendar year in which the taxpayer's taxable year begins:
  - a) a person who has not reached the age of 21;
  - b) the taxpayer's father or mother;
  - c) a person who is age 65 or older;
  - d) a person who is blind or incapable of self-support because of being mentally or physically disabled; or
  - e) an university student who has not reached the age of 26, provided he or she has completed as a regular student, at least one semester in an university or technical-professional institution recognized as such by the educational authorities of Puerto Rico, or of the applicable country, until he or she receives his or her university degree.
- (2) **Individual Taxpayer** - This filing status is for those individuals who at the end of the taxable year:
  - a) are not married, because they have never married, are widowed or divorced; or
  - b) are married, but before their marriage, executed a prenuptial agreement expressly stipulating that the economic regime of the married couple is one of complete separation of property **(you must provide your spouse's name and social security number)**; or
  - c) are married, but not living with the spouse. An individual will be considered as not living with his/her spouse if at the end of the taxable year, he or she did not live with the spouse, and during an uninterrupted period of 12 months that includes the date of the end of the taxable year, he or she did not live in the same household as the spouse during an uninterrupted period of 183 days. **You must provide your spouse's name and social security number.**