



Hon. Miguel Romero
Secretary

IMPORTANT NOTICE AMNESTY AVAILABLE FOR EMPLOYERS WITH TAX DEBT

Law Number 151, signed August 4, 2012, provides an opportunity for eligible employers to update their tax situation with the Puerto Rico Department of Labor and Human Resources (PRDOL). The law applies to all employers registered in the Experience System that:

- Have not filed a tax statement for any quarter, from January 1, 2009 through December 31, 2011, or although having filed, omitted information regarding paid wages.
- Having filed their tax return did not pay the correct tax amount, now may pay the tax debt and benefit from the provisions of Section 12D(c) of this law.
- Although not a registered employer in the Bureau of Employment Security, and without an account number, now may make a voluntary declaration and apply for registration and receive benefit from this law.

What are the benefits provided by this Law?

- ✓ It eliminates interest payments to employers: (1) without payment plans; (2) for those with an accumulated debt for nonpayment between January 1, 2009 and December 31, 2011; and are willing to pay their entire debt between now and October 1, 2012.
- ✓ Regarding penalties and surcharges accumulated from January 1, 2009 through December 31, 2011, a waiver of 40% will be granted, when paying the entire debt between now and October 1, 2012.
- ✓ Regarding debts prior to December 31, 2008, this Law provides that the employer will only pay the principal amount due, if paying the entire amount due by October 1, 2012.

It's easy to receive the benefits of this Law. Update your tax situation with the Puerto Rico Department of Labor and Human Resources by calling or visiting the Tax Division for more information.

THIS LAW WILL BE IN EFFECT ONLY UNTIL OCTOBER 1, 2012.

BUREAU OF EMPLOYMENT SECURITY/ TAX DIVISION