

## Puerto Rico Extends the Deadline for Special Disaster Distributions

---

July 9, 2020

---

---

The Puerto Rico Treasury Department (*Puerto Rico Treasury*) recently issued Internal Revenue Circular Letter (*CC RI*) 20-29 extending the period to make Special Disaster Distributions from qualified retirement plans and IRAs from June 30, 2020 to December 31, 2020. See our prior blog post [here](#) for details regarding what distributions qualify as Special Disaster Distributions. Other provisions of previously issued CC RI 20-09 (which provides rules applicable to distributions), CC RI 20-23 (which amends CC RI 20-09 to add additional eligible expenses), and CC RI 20-24 (which removes the requirement of signing before a notary public) continue in force. A copy of CC RI 20-29 can be found [here](#).