Puerto Rico Extends the Deadline for Special Disaster Distributions

July 9, 2020

The Puerto Rico Treasury Department (?ÃÂ£***Puerto Rico Treasury***?ÃÂ¥) recently issued Internal Revenue Circular Letter (?ÃÂ£***CC RI***?ÃÂ¥) 20-29 extending the period to make ?ÃÂ£Special Disaster Distributions?ÃÂ¥ 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**.

© 2026 Haynes and Boone, LLP