

## APPENDIX A

### SAMPLE FORMAT FOR A PRIVATE RULING REQUEST

#### INSTRUCTIONS

To assist you in preparing a letter ruling request, the Department is providing this sample format, which is required to be used when preparing a ruling request. If the ruling request is not similar to the sample format, the different format will defer consideration of the ruling request.

*(Insert the date of request)*

Treasury Department  
*(Insert name of the Assistant Secretary for Tax Policy Area)*  
Assistant Secretary for Tax Policy Area  
P.O. Box 9024140  
San Juan, PR 00902-4140

Dear Mr. or Ms.:

*(Insert the name of the taxpayer)* requests a ruling on the proper treatment of *(insert the subject matter of the letter ruling request)* under section *(insert the number)* of the Internal Revenue Code of Puerto Rico of 2011, as amended.

[If the taxpayer is requesting expeditious handling, a statement to that effect must be attached to, or contained in, the ruling request. The statement must explain the need for expeditious handling. **See Circular Letter of Tax Policy No. 16-09 (“CL TP 16-09”)**. Hereafter all references are to CL TP 16-09, unless otherwise noted.]

#### A. STATEMENT OF FACTS

##### 1. Taxpayer Information

[Provide the information required by Section III.B.(i)-(iv) for each interest party]

- Legal and business name
- Postal and physical address
- Place or incorporation or organization and Date of incorporation or organization
- Employee identification number or social security number
- Accounting period
- Accounting method used for book and tax purposes
- Confirm if the taxpayer is engaged in trade or business in Puerto Rico
- Description of Taxpayer’s Business Operations

##### 2. Facts Relating to Transaction

[Provide the information required by Section III.B.(v)-(vi). The ruling request must contain a complete statement of the facts relating to the transaction that is the subject of the ruling request. This statement must include a detailed description of the transaction, including material facts in any accompanying documents, and the business reasons for the

transaction. If the ruling request is related to only one step of a larger integrated transaction, it shall also contain the facts, circumstances and all pertinent information with respect to the complete transaction.]

### **3. Facts Relating to Related Persons**

[Provide the information required by Section III.B.(i)-(iv) for each Related Person]

- Legal and business name
- Postal and physical address
- Place or incorporation or organization and Date or incorporation or organization
- Employee identification number or social security number
- Accounting period
- Accounting method used for book and tax purposes
- Confirm if the taxpayer is engaged in trade or business in Puerto Rico
- Description of Taxpayer's Business Operations

[The ruling request must contain the information required with respect to Related Persons, as defined on CL TP 16-09.]

## **B. RULING REQUESTED**

[The ruling request should contain a concise statement of the ruling requested by the taxpayer. It is preferred that the language of the requested ruling be exactly as the response that the taxpayer wishes to receive.]

## **C. STATEMENT OF LAW**

[The ruling request must contain a statement of the law in support of the taxpayer's views or conclusion and identify any pending legislation that may affect the proposed transaction. The taxpayer must also identify and discuss any authorities believed to be contrary to the position advanced in the ruling request.]

## **D. ANALYSIS**

[The ruling request must contain a discussion of the facts and an analysis of the law. The taxpayer also must identify and discuss any authorities believed to be contrary to the position advanced in the ruling request.]

## **E. CONCLUSION**

[The ruling request should contain a statement of the taxpayer's conclusion on the ruling requested.]

## **F. PROCEDURAL MATTERS**

1. CL TP 16-09.

- a. [Provide the statement required by Section III.D regarding whether the same issue in the ruling request is in an earlier return of the taxpayer or in a return for any year of a related taxpayer.]

- b. [Provide the statement required by Section III.E.(i) regarding whether the Department previously ruled on the same or similar issue for the taxpayer, a related taxpayer, or a predecessor.]
- c. [Provide the statement required by Section III.E.(ii) regarding whether the taxpayer, a related taxpayer, a predecessor, or any representatives previously submitted a request (including an application for change in accounting method) involving the same or similar issue but withdrew the request before a Private Ruling was issued.]
- d. [Provide the statement required by Section III.E.(iii) regarding whether the taxpayer, a related taxpayer or a predecessor previously submitted a request (including an application for change in accounting method) involving the same or a similar issue that is currently pending with the Department.
- e. [Provide the statement required by Section III.E.(iv) regarding whether at the same time as this request, the taxpayer or a related taxpayer is presently submitting another request (including an application for change in accounting method) involving the same or similar issue to the Department.]
- f. [Provide the statement regarding whether the law in connection with the ruling request is uncertain and whether the issue is adequately addressed by relevant authorities.]
- g. [If the taxpayer determines that there are no contrary authorities, a statement to that effect must be made.]
- h. [If the taxpayer wants to have a conference on the issues involved in the ruling request, the ruling request should contain a statement to that effect.]
- i. [If the taxpayer is requesting a copy of the letter ruling to be sent by facsimile (fax) transmission or email, the ruling request should contain a statement to that effect and the fax or email information and to whom it should be sent. This statement must also contain a waiver of any disclosure violations resulting from the fax transmission.]
- j. [If the taxpayer is requesting separate rulings on multiple issues, the ruling request should contain a statement to that effect.]

## 2. Administrative

- a. [The ruling request should state: "The checklist required by CL TP 16-09 is enclosed."]
- b. [The ruling request should state: "The required filing fee of \$ (Insert the fee amount) is enclosed."]
- c. [If the taxpayer's authorized representative is to sign the ruling request or is to

appear before the Department in connection with the request, the ruling request should state: "A Power of Attorney is enclosed."]

Cordially,

*(Insert the name of the taxpayer or the taxpayer's authorized representative)*

By:

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

\_\_\_\_\_  
Typed or printed name of person signing request

**DECLARATION:** [See Section H.]

Under penalties of perjury, I declare that I have examined this request, including the accompanying documents, if any, and to the best of my knowledge and belief, this request contains all relevant facts relating to such request, the facts presented in support of the requested ruling are true, correct and complete, and the issue(s) contained therein (a) are not being considered by the Puerto Rico Treasury Department in connection with an active examination or audit of a tax return of the interested parties or by the Assistant Secretary for Appeals; and (b) are not pending litigation in a case involving the undersigned or a related taxpayer.

*(Insert the name of the taxpayer)*

By:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Typed or printed name of person  
signing declaration

[If the taxpayer is a corporation that is a member of an affiliated group filing consolidated returns for federal tax purposes, the above declaration must also be signed and dated by an officer of the common parent of the group.]