

APPENDIX B

SAMPLE FORMAT FOR A PRIVATE RULING RESPONSE

INSTRUCTIONS

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

(Insert the date of request)

Name of Taxpayer or Taxpayer Representative
Address

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 Private Ruling response) under section (insert the number) of the Internal Revenue Code of Puerto Rico of 2011, as amended.

I. STATEMENT OF FACTS

[Provide the information required by Section III.B with regards to the interested parties. The Private Ruling response must contain a complete statement of the facts relating to the transaction that is the subject of the Private Ruling response. 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 Private Ruling response 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.]

II. RULINGS REQUESTED

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

III. LAW AND ANALYSIS

[The Private Ruling response must contain a discussion of the law and its analysis as to the application to the facts.]

IV. CONCLUSION

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

Cordially,

Assistant Secretary
Tax Policy Area