

**APPENDIX C**  
**CHECKLIST**  
**IS YOUR RULING REQUEST COMPLETE?**

**INSTRUCTIONS**

The Department will be able to respond more quickly to your ruling request if it is carefully prepared and completed. To ensure that your request is in order, use this checklist and include it as part of your request. Complete the four items of information requested before the checklist. Answer each question by circling "Yes," "No," or "N/A." When a question contains a place for a page number, insert the page number (or numbers) of the request that gives the information called for by a "Yes" answer to a question. **Sign and date the checklist (as taxpayer or authorized representative) and place it on top of your request.**

If you are an authorized representative submitting a request on behalf of a taxpayer, you must include a completed checklist with the request or the request will either be returned to you or the request will be deemed not filed and substantive consideration of it will be deferred until a completed checklist is submitted. **If you are a taxpayer preparing your own request without professional assistance, an incomplete checklist will neither cause the return of your request nor defer substantive consideration of your request.**

**TAXPAYER'S NAME:** \_\_\_\_\_

**TAXPAYER'S EIN:** \_\_\_\_\_

**ATTORNEY or CPA /P.O.A.:** \_\_\_\_\_

**PRIMARY CODE SECTION:** \_\_\_\_\_

**MARK ONE**

**ITEM**

Yes    No

1. Have you read Circular Letter of Tax Policy No. 16-09 ("CL TP 16-09") to see if part or all of the ruling request involves a matter on which Private Rulings are not issued or are ordinarily not issued?

Yes    No

2. Have you used the sample format for preparation of the ruling request and Private Ruling response?

Yes    No    N/A

3. If your request involves a matter on which Private Rulings are not ordinarily issued, have you given compelling reasons to justify the issuance of a ruling?

Yes    No    N/A

4. If the request deals with a completed transaction, have you filed the return for the year in which the transaction was completed?

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Yes    No

5. Are you requesting a Private Ruling on a hypothetical situation or question?

- Yes    No   6. Are you requesting a Private Ruling on alternative plans of a proposed transaction?
- Yes    No   7. Are you requesting the Private Ruling for only part of an integrated transaction?
- Yes    No   8. If you answer yes in question seven, did you requested a Conference before filing the ruling request? If yes, provide name of the Department's officer who participated in the meeting and date of the meeting:  
Name (s): \_\_\_\_\_  
Date: \_\_\_\_\_
- Yes    No    N/A   9. If the ruling request is related to only one step of a larger integrated transaction, have you included all facts circumstances and pertinent information with respect to the transaction?  
Page \_\_\_\_\_
- Yes    No   10. Are you requesting the Private Ruling for a business, trade, industrial association, or similar group concerning the application of tax law to its members?
- Yes    No   11. Have you included a complete statement of all the facts relevant to the transaction?  
Page \_\_\_\_\_
- Yes    No    N/A   12. Have you submitted with the request true copies of all wills, deeds, and other documents relevant to the transaction, and labeled and attached them in alphabetical sequence?
- Yes    No   13. Have you included the information required with respect to all Related Persons, as the term is defined in CL TP 16-09?  
Page \_\_\_\_\_
- Yes    No    N/A   14. Have you included the most recent audited financial statements of the parties to a corporate distribution, reorganization or liquidation?
- Yes    No    N/A   15. Have you submitted with the request a copy of all applicable foreign laws, and certified Spanish or English translations of documents that are in a language other than Spanish or English or of foreign laws in cases where Spanish or English is not the official language of the foreign country involved?
- Yes    No   16. Have you included, rather than merely incorporated by reference, all material facts from the documents in the request? Are they accompanied by an analysis of their bearing on the issues that specifies the document provisions that apply?  
Page \_\_\_\_\_

Yes    No  
Page   \_\_\_\_\_

17. Have you included the required statement 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?

Yes    No  
Page   \_\_\_\_\_

18. Have you included the required statement regarding whether the Department previously ruled on the same or similar issue for the taxpayer, a related taxpayer, or a predecessor?

Yes    No  
Page   \_\_\_\_\_

19. Have you included the required statement regarding whether the taxpayer, a related taxpayer, a predecessor, or any representatives previously submitted a ruling request (including an application for change in accounting method) involving the same or similar issue but withdrew the request before the Private Ruling was issued?

Yes    No  
Page   \_\_\_\_\_

20. Have you included the required statement regarding whether the taxpayer, a related taxpayer, or a predecessor previously submitted a ruling request (including an application for change in accounting method) involving the same or similar issue that is currently pending with the Department?

Yes    No  
Page   \_\_\_\_\_

21. Have you included the required statement 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?

Yes    No  
Page   \_\_\_\_\_

22. Have you included the required statement of relevant authorities in support of your views?

Yes    No  
Page   \_\_\_\_\_

23. Have you included the required statement regarding whether the law in connection with the request is uncertain and whether the issue is adequately addressed by relevant authorities?

Yes    No  
Page   \_\_\_\_\_

24. Does your request discuss the implications of any legislation, tax treaties, court decisions, regulations, notices, revenue rulings or revenue procedures that you determined to be contrary to the position advanced, as required by CL TP 16-09?

Yes    No  
Page   \_\_\_\_\_

25. If you determined that there are no contrary authorities, have you included a statement to this effect in your request?

Yes    No    N/A

26. Have you included in your request a statement identifying any pending legislation that may affect the proposed transaction?

Yes  No  
Page \_\_\_\_\_

27. Have you (or your authorized representative) signed and dated the request?

Yes  No  N/A

28. If the request is signed by your representative or if your representative will appear before the Department in connection with the request, is the request accompanied by a properly prepared and signed power of attorney with the signatory's name typed or printed?

Yes  No  
Page \_\_\_\_\_

29. Have you included, signed, and dated the penalties of perjury statement in the form required by CL TP 16-09?

Yes  No

30. Are you submitting your request in duplicate?

Yes  No  N/A

31. If you are requesting separate letter rulings on different issues involving one factual situation, have you included a statement to that effect in each request?

Yes  No  N/A

32. If you want copies of the Private Ruling sent to more than one representative, does the power of attorney contain a statement to that effect?

Yes  No  N/A

33. If you (the taxpayer) want the original of the Private Ruling to be sent to you, does the ruling request contain a statement to that effect?

Yes  No  N/A

34. If you do not want a copy of the Private Ruling to be sent to any representative, does the power of attorney contain a statement to that effect?

Yes  No  N/A  
Page \_\_\_\_\_

35. If you want your ruling request to be processed ahead of the regular order or by a specific date, have you requested expeditious handling in the manner required by CL TP 16-09 and stated a compelling need for such action in the request?

Yes  No  N/A  
Page \_\_\_\_\_

36. If you are requesting a copy of the Private Ruling to be sent by facsimile (fax) transmission or by email, have you included a statement containing a waiver of any disclosure violations resulting from the fax transmission or email? Did you included in the request the fax number and/or email address and the name of the person to whom the document will be faxed or emailed?

Yes  No  N/A  
Page \_\_\_\_\_

37. If you want to have a conference on the issues involved in the ruling request, have you included a request for conference in the ruling request?

- Yes  No      38. Have you included the correct filing fee with the ruling request and made your check or money order payable to the Secretary of the Treasury?
- Yes  No  N/A      39. If your request is covered by any of the guidelines in Section C titled Assertions on CL TP 16-09, have you complied with all of the requirements of the applicable Circular Letter or administrative order?
- Yes  No      40. Have you included in the ruling request the names, addresses, taxpayer identification numbers, annual accounting period and overall accounting method for maintaining the accounting books and filing income tax returns of all interest parties?
- Yes  No      41. Have you included with the ruling request a CD, DVD, USB, or other external device of digital memory, a draft of the response letter containing the ruling requested in a .doc format or Word document?
- Yes  No      42. Have you included, with the filing of the request, a draft of the proposed Public Ruling that will be used by the Department for public release, if the ruling request is approved? Did you included the draft of the Public Ruling in digital format as Word document in a CD, DVD or USB?
- Yes  No      43. Have you addressed your request to the Assistant Secretary for Tax Policy Area?

Mailing address: Puerto Rico Treasury Department  
Tax Policy Area  
P.O. Box 9024140  
San Juan, PR 00902-4140

Physical address: Puerto Rico Treasury Department  
Tax Policy Area  
Sixth Floor Office 624  
Intendente Alejandro Ramírez Building  
Stop 1 Paseo Covadonga

The package should be marked: **RULING REQUEST SUBMISSION**. Improperly addressed requests may be delayed in reaching the Tax Policy Area for initial processing.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title or Authority

\_\_\_\_\_  
Date

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