

**TAX COORDINATION AGREEMENT BETWEEN  
THE UNITED STATES OF AMERICA**

**AND**

**THE COMMONWEALTH OF PUERTO RICO**

The Government of the United States of America and the Government of the Commonwealth of Puerto Rico desiring to conclude an Agreement (hereinafter referred to as the “Agreement”) for the exchange of information and mutual assistance with respect to taxes in order to prevent the evasion or avoidance of United States or Commonwealth of Puerto Rico taxes have agreed as follows:

Article 1

**SCOPE OF AGREEMENT**

This Agreement is intended to provide for mutual assistance in tax matters, including exchanged of information, for purposes of administering the tax laws of the respective Government and especially to prevent avoidance or evasion of the Governments’ respective fiscal laws. The provisions of this Agreement are subject to provisions of the statutes, regulations, and published procedures of the Contracting Governments.

Upon entry into force, this Agreement replaces any and all prior tax coordination agreements between the respective Governments.

Article 2

**TAXES COVERED**

1. This Agreement shall apply to the following taxes imposed by or on behalf of a Contracting Government:
  - a) in the case of the United State of America, all taxes imposed by the Code, and
  - b) in the case of the Commonwealth of Puerto Rico, all taxes imposed by the Income Tax Act of 1954 as amended.
2. This Agreement shall apply also to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. The competent authority of each Government shall notify the other of significant changes in laws which may affect the obligations of that Government pursuant to this Agreement.

3. This Agreement shall not apply to the extent that an action or proceeding concerning taxes covered by this Agreement is barred by the applicant Government's statute of limitations.

### Article 3

#### **DEFINITIONS**

1. In this Agreement, unless otherwise defined:
  - a) The term "Code" shall mean the Internal Revenue Code of 1986, as amended, and any predecessor or successor statutes.
  - b) The term "competent authority" means:
    - i. in the case of the United States of America, the Secretary of the Treasury or his delegate, and
    - ii. in the case of the Commonwealth of Puerto Rico, the Secretary of the Treasury or his delegate.
  - c) The term "Contracting Government" means the United States or the Commonwealth of Puerto Rico as the context requires.
  - d) The term "Non-Commonwealth of Puerto Rico source income" means income for which the source (under source rules promulgated by the U.S. Internal Revenue Service) is not the Commonwealth of Puerto Rico.
  - e) The term "person" includes an individual and a partnership, corporation, company, trust, estate, association or other legal entity.
  - f) The term "tax" means any tax to which the Agreement applies.
  - g) The term "taxpayer" means:
    - i. in the case of the United States, any person subject to the provisions of the Code, and
    - ii. in the case of the Commonwealth of Puerto Rico, any person subject to the provisions of any tax administered by the Commonwealth of Puerto Rico.
  - h) For purposes of determining the geographical area in respect of which jurisdiction to compel production of information under this Agreement may be exercised, the term "United States" means the United States of America,

including the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any other United States possession or territory and the territorial waters thereof, but not including the Commonwealth of Puerto Rico. Such jurisdiction may be exercised if the information or the custodian of the information is located within the United States.

- i) For purposes of determining the geographical area in respect of which jurisdiction to compel production of information under this Agreement may be exercised, the term “the Commonwealth of Puerto Rico” means the territorial domain, lands and waters acquired by the United States through cession as the island of Puerto Rico in the West Indies by convention between the United States of America and the Kingdom of Spain entered into December 10, 1898, and ratified by the United States on February 6, 1899. Such jurisdiction may be exercised if the information or the custodian of the information is located within the Commonwealth of Puerto Rico.
2. Any term not defined in this Agreement, unless the context otherwise requires or the competent authorities agree to a common meaning pursuant to the provisions of Article 5, shall have the meaning which it has under the laws of the Contracting Governments relating to the taxes which are the subject of this Agreement.

#### Article 4

### **EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting Governments shall exchange information to administer and enforce the domestic laws of the Contracting Governments concerning taxes covered by this Agreement. Information shall be exchanged to fulfill the purpose of this Agreement without regard to whether the information relates to, or is held by, a taxpayer of a Contracting Government. Procedures for exchange of information are set forth in Appendix A, Limitations on Disclosure of Tax Information, which is incorporated by reference and made a part of this Agreement.
2. The competent authorities of the Contracting Governments shall automatically transmit information to each other for the purposes referred to in paragraph 1. The competent authorities shall determine the items of information to be exchanged pursuant to this paragraph and the procedures to be used to exchange such items of information.
  - a) It is intended that the United States shall routinely supply to the Commonwealth of Puerto Rico the following information, to the extent available and subject to the tolerances and criteria to be agreed upon by the competent authorities:

- i. copies of reports of individual, partnership, corporate, and employment audit changes that disclose information relevant to the Commonwealth of Puerto Rico;
  - ii. copies of Forms 5335 (Income Subject to Withholding under Chapter 3, Internal Revenue Code, as reported on Form 10425, and any successor or comparable forms) that disclose information relevant to the Commonwealth of Puerto Rico;
  - iii. copies of Schedule K-1 of Form 1065 (U.S. Partnership Return of Income) and audit results, when the partnership return is examined and it appears the examination will affect returns of the Commonwealth of Puerto Rico taxpayers;
  - iv. copies of responses to Forms 4901, 4902, and 4903, Request for Information About Tax Forms, where such reply indicates that the taxpayer has filed a return with Commonwealth of Puerto Rico;
  - v. copies of Forms 1099 and all other information returns where the recipient of income is a Commonwealth of Puerto Rico resident or lists a Commonwealth of Puerto Rico address or the income is from the Commonwealth of Puerto Rico sources;
  - vi. copies of the W-2 combined wage reporting tape summarizing Forms W-2PR (Puerto Rico Wage and Tax Statement) and Forms W-3PR (Transmittal of Wage and Tax Statements) filed with the Social Security Administration by employers in the Commonwealth of Puerto Rico, which tape is provided annually to the Internal Revenue Service by the Social Security Administration; and copies of the 1040PR.
- b) It is intended that the Commonwealth of Puerto Rico shall routinely supply to the United States the following information, to the extent available and subject to the tolerances and criteria to be agreed upon by the competent authorities:
- i. copies of reports of individual, partnership, corporate, and employment audit changes that disclose information relevant to the United States;
  - ii. information about the ownership interests of all corporations subject to the Commonwealth of Puerto Rico tax with Non-Commonwealth of Puerto Rico source income that receive a reduction of the Commonwealth of Puerto Rico taxes;
  - iii. such information about corporations electing application of section 936 of the Code as may be agreed upon by the competent authorities; and

- iv. information about any reductions of tax provided by the Commonwealth of Puerto Rico for income derived by the Commonwealth of Puerto Rico taxpayer from other United States possessions or territories.
    - c) The competent authorities of the Contracting Governments may agree to expand or limit the information to be routinely exchanged.
3. The competent authority of a Contracting Government shall spontaneously transmit to the competent authority of the other Government information which has come to the attention of the first-mentioned Government and which is likely to be relevant to, and bear significantly on, administration and enforcement of the domestic laws concerning taxes of the second-mentioned Government. The competent authorities shall determine the information to be exchanged pursuant to this paragraph and take such measures and implement such procedures as are necessary to ensure that the information is forwarded to the competent authority of the other Government.
4. The competent authority of the requested Government shall endeavor to provide information upon request by the competent authority for the applicant Government for the administration and enforcement of the domestic laws of the Contracting Governments concerning taxes. If the information available in the tax files of the requested Government is not sufficient to enable compliance with the request, that Government shall take the necessary measures to provide the applicant Government with the information requested. Notwithstanding the foregoing, the United States may exercise its rights under section 7602 et seq. Of the Code to obtain information in the Commonwealth of Puerto Rico without resorting to the procedures set forth in this Agreement. However, in the event the United States so exercises its rights within the Commonwealth of Puerto Rico, it shall notify the competent authority of the Commonwealth of Puerto Rico prior to taking action or as soon as practicable, unless the competent authorities agree to limit notification with respect to certain classes of cases.
5. The provisions of the preceding paragraphs shall not be construed so as to impose on a Contracting Government the obligation:
  - a) to supply particular items of information which are not obtainable under the laws of that Government or of the other Contracting Government;
  - b) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process;
  - c) to supply information, the disclosure of which would be contrary to public policy; or

- d) to disclose information if such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation.
6. Any information received by a Contracting Government shall be subject to Appendix A, Limitations on Disclosure of Tax Information.

#### Article 5

### **MUTUAL AGREEMENT PROCEDURE AND COSTS**

1. The competent authorities of the Contracting Governments shall implement a program to carry out the purposes of this Agreement. In particular, the competent authorities of the Contracting Governments may amend Appendix A as they deem necessary within the limitations of this Agreement and the Code.
2. The competent authorities of the Contracting Governments shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement and may communicate directly for this purpose. In particular, the competent authorities may agree to the common meaning of a term and may determine when costs are extraordinary for purpose of this Article.
3. Unless the competent authorities of the Contracting Governments otherwise agree, ordinary costs incurred in providing assistance shall be borne by the requested Government and extraordinary costs incurred in providing assistance shall be borne by the applicant Government. The competent authorities of the Contracting Governments may agree not to charge each other for the costs of reproduction of information routinely exchanged.

#### Article 6

### **MUTUAL AGREEMENT PROCEDURE ON POTENTIAL DOUBLE TAXATION**

1. When by reason of inconsistent positions taken by the Contracting Governments, a taxpayer is or would be subject to inconsistent tax treatment by the two jurisdictions, the competent authorities of the Contracting Governments shall endeavor to agree upon the facts and circumstances necessary to achieve consistent application of the tax laws of the respective Governments. In particular, but not by way of limitations, the competent authorities of the Contracting Governments may consult together to endeavor to agree:
  - a) To the same allocation of income under section 482 of the Code or similar provisions under the tax laws applicable to Taxpayers in the Commonwealth of Puerto Rico;
  - b) To the same determination of residency of a particular taxpayer; or

- c) To the same determination of the source of particular items of income.

Article 7

**OTHER APPLICATIONS OF AGREEMENT**

1. The Contracting Governments agree that when they have knowledge that a taxpayer has changed residence from one taxing jurisdiction to the other and seeks to change methods of accounting (or to make an initial election), no such change or election shall be permitted until the competent authorities have consulted and determined that such change or election will not lead to the evasion or avoidance of taxes imposed by either of the Contracting Governments. This paragraph includes initial adoption of an accounting method or an election inconsistent with a method or election previously utilized in the other jurisdiction by the taxpayer.
2. The Contracting Governments agree that a Puerto Rico corporation owned or controlled directly or indirectly by a person whose beneficial ownership is undisclosed (such as through bearer shares) shall be treated as owned or controlled to that extent by a foreign person for purposes of the respective Governments' tax laws.
3. The Contracting Governments agree that for purposes of determining whether a person qualifies as a bona fide resident of the Commonwealth of Puerto Rico under section 933 of the Code the definition to be used shall be the definition contained in the then-applicable regulations promulgated by the United States.
4. Any taxpayer information disclosed to the United States shall become "taxpayer return information" as defined by section 6103(b)(3) of the Code and may be redisclosed only in accordance with provisions of the Code or an applicable treaty.
5. Subject to the restrictions and other provisions of this Agreement and the availability of enforcement resources, the competent authorities will develop a cooperative return selection and examination program with the objective of avoiding unnecessary duplication of examination coverage.
6. Subject to the restrictions and other provisions of this Agreement, the Contracting Governments will develop a simultaneous examination program for both civil and criminal investigations.
7. In addition to the exchange of tax and other information, the competent authorities will, to the extent feasible, extend to each other assistance in other tax administration matters. This may include such activities as taxpayer assistance, stocking tax forms for the public, training of personnel, preparing special statistical studies and compilations of data, and development and improvement of tax administration systems and procedures, as well as such other activities as may improve tax administration.

Article 8

**ENTRY INTO FORCE**

This Agreement shall enter into force upon signature by the duly authorized representatives of the Contracting Governments.

Article 9

**AMENDMENT AND TERMINATION**

1. This Agreement may be modified or amended by mutual consent of the Contracting Governments.
2. This Agreement shall remain in force until terminated by one of the Contracting Governments. Either Contracting Government may terminate the Agreement at any time after the Agreement enters into force provided that at least 6 months' prior notice of termination has been given.
3. Any unauthorized use or disclosure of Federal returns or Federal return information as defined by section 6103(b)(1) and (2) of the Code furnished pursuant to this Agreement or inadequate procedures for safeguarding the confidentiality of such returns and return information, constitutes grounds for immediate termination of this Agreement and the exchange of information there under, subject to the rights of administrative appeal as provided by regulations prescribed by section 6103(p)(7) of the Code.

Done by the Government of the Commonwealth of Puerto Rico at San Juan, in duplicate, this 31 day of Dec. 1988.

FOR THE GOVERNMENT OF THE  
COMMONWEALTH OF PUERTO RICO:

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Governor

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Secretary of the Treasury

DONE by the Government of the United States of America at Washington, D. C., in duplicate, this 26 th day of May, 1989.

FOR THE GOVERNMENT OF THE  
UNITED STATES OF AMERICA:

**ACTING** \_\_\_\_\_  
Commissioner of Internal Revenue

APPENDIX A

**LIMITATIONS ON DISCLOSURE OF TAX INFORMATION**

SECTION 1. Definitions

For purposes of this appendix, the following definitions apply:

1.1 Hacienda. The term “Hacienda” means the Department of the Treasury of the Commonwealth of Puerto Rico.

1.2 IRS. The term “IRS” means the Internal Revenue Service U.S. Department of Treasury.

1.3 Possession Audit Agency. The term “Possession Audit Agency” means the agency, body or commission which is charged under the laws of the Commonwealth of Puerto Rico with the responsibility of auditing Possession revenues and programs.

1.4 Possession. The term “Possession” means the Commonwealth of Puerto Rico of the United States.

1.5 Hacienda Representative. The term “Hacienda Representative” means a Hacienda officer or employee designated in writing by the head of Hacienda, to the Assistant Commissioner (International) at Washington, D.C. and the Services Center Director at Philadelphia, PA, as an individual who is to inspect or receive Federal returns or Federal return information on behalf of the Hacienda as provided by section 6103(d) of the Code, but only so long as the duties and employment of such officer or employee require access to Federal returns and Federal return information for purpose of Possession tax administration.

1.6 IRS Representative. The term “IRS Representative” means an officer or employee of the IRS who has been designated in writing to the head of the Hacienda by the Assistant Commissioner (International) at Washington, D. C., or the Service Center Director at Philadelphia, PA, as an individual who is to inspect or receive Possession returns or Possession return information on behalf of the IRS, but only so long as the duties and employment of such officer or employee required access to Possession returns and return information for the purpose of Federal tax administration.

1.7 Federal return. The term “Federal Return” is defined in the same manner as provided in section 6103(b)(1) of the Code.

1.8 Federal Return Information. The term “Federal Return” is defined in the same manner as provided in section 6103(b)(2) of the Code. However, “Federal

Return Information” does not include information in the hands of the Possessions which it obtained wholly from sources independent from the IRS.

1.9 Possession Return. The term “Possession Return” is defined in the same manner as provided in section 6103(b)(1) of the Code as it applies in the Commonwealth of Puerto Rico.

1.10 Possession Return Information. The term “Possession Return Information” means a taxpayer’s identity, the nature, source, or amount of his/her income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer’s Possessions return was, is being, or will be examined or subject to other investigation or processing, or any other data received by, recorded by, prepared by, furnished to, or collected by the Hacienda with respect to a Possession return or with respect to determination of the existence, or possible existence, of liability (or the amount thereof) of any person under the internal revenue laws, or related statutes, of the Possession, for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense.

1.11 Inspection. The term “Inspection” means any examination of a return or return information.

1.12 Disclosure. The term “Disclosure” means the making known to any person in any manner whatever a return or return information.

1.13 Possession Tax Administration. The term “Possession Tax Administration”

- a) means—
  - i. the administration, management, conduct, direction, and supervision of the execution and application of the revenue laws, or related statutes of the Possession, and
  - ii. the development and formulation of Possession tax policy relating to existing or proposed internal revenue laws, or related statutes, of the Possession; and
- b) includes assessment, collection, enforcement, litigation, publication, and statistical-gathering functions under such laws or statutes.

1.14 Code. The term “Code” means the Internal Revenue Code of 1986, as amended, and any predecessor or successor statutes.

## **SECTION 2. Disclosure of Federal Returns and Federal Return Information**

### Information

2.1 Pursuant to the laws of the Possession, the Hacienda is charged with the responsibility for the administration of Possession taxes imposed on income, inheritance, gifts, real property and excise taxes on imports used in the conduct of a trade or business. Federal returns, and Federal return information (whether originals, paper copy, photocopy, microfilm, magnetic media, or any other form) received from the IRS will be used for the purpose of, and only to the extent necessary in, Possession tax administration.

2.2 This Agreement and Appendix constitute the requisite authorization pursuant to section 6103(d)(1) of the Code for the IRS to disclose to, and permit inspection by, a Hacienda Representative of Federal returns and Federal return information relating to taxes imposed by chapters one, two, six, eleven, twelve, twenty-one, twenty-three, twenty-four, thirty-one, thirty-two, forty-four, forty-five, fifty-one, fifty-two, and subchapter D of chapter thirty-six of the Code.

2.3 Upon the occurrence of any change in employment, duties, or other relevant matters affecting a Hacienda Representative's right to access Federal returns and Federal return information or status as a Hacienda Representative, the head of the Hacienda shall promptly advise in writing the Assistant Commissioner (International) at Washington, D.C. and the Service Center Director at Philadelphia, PA, that such individual is no longer a Hacienda Representative.

2.4 A Hacienda Representative to whom Federal return or Federal return information has been disclosed may thereafter disclose such return information:

- a) to another employee of the Hacienda for the purpose of and only to the extent necessary in the administration of the Possession tax laws for which the Hacienda is responsible;
- b) to a person described in section 6103(n) of the Code or to any officer or employee of such person, solely for the purpose of Possession tax Administration and in manner consistent with applicable regulations, published rules or procedures, or written communications;
- c) to a legal representative of the Hacienda personally and directly engaged in, and solely for use in, preparation for a civil or criminal proceeding (or investigation which may result in a proceeding) before a Possession administration body, grand jury, or court in a matter involving Possession tax administration, if the returns and return information satisfy one or more of the criteria established in section 6103(h)(4)(A), (B) or (C); and

- d) to an officer or employee of the Possession audit agency for the purpose of and only to the extent necessary in making an audit of the Hacienda.

2.5 A Federal return or Federal return information may be disclosed in a judicial or administrative proceeding pertaining to Possession tax administration, but only if the criteria established in section 6103(h)(4)(A), (B) or (C) of the Code are met.

2.6 Notwithstanding any other provision of this section, the IRS will not disclose Federal return or Federal return information under this section if such disclosure would identify a confidential informant or seriously impair a Federal civil or criminal tax investigation. The Hacienda agrees that neither it nor its legal representatives will make any further use or disclosure of a Federal return or Federal return information disclosed to a Hacienda Representative by the IRS if the IRS notifies the head of the Hacienda in writing that such further use or disclosure would identify a confidential informant or seriously impair a Federal civil or criminal tax investigation. The Hacienda further agrees that prior to the disclosure of any Federal return or Federal return information in a Possession judicial proceeding or to any party other than the taxpayer or his/her designee in a Possession administrative proceeding if the return or return information satisfies one or more of the criteria established in section 6103(h)(4)(A), (B) or (C) of the Code, the head or legal representative of the Hacienda will notify in writing the Service Center Director of Assistant Commissioner (International), from whom the return or return information was received, of the intention to make such disclosure. No officer, employee or legal representative shall disclose a Federal return or Federal return information in a Possession judicial or administrative proceeding if the Service Center Director or Assistant Commissioner (International) or their delegate, within 30 days following receipt of such written notice, informs the head or legal representative of the Hacienda that such disclosure would identify a confidential informant or seriously impair a Federal civil or criminal tax investigation.

2.7 Additionally, the Hacienda agrees that it will notify the Assistant Commissioner (International) when, during an audit of the Hacienda by the Possession Audit Agency, Federal returns and Federal return information are disclosed to the Possession Audit Agency and such information is made part of the Possession Audit Agency's workpapers.

### **SECTION 3. Disclosure of Possession Returns and Possession Return Information**

3.1 This Agreement and Appendix constitute the requisite authorization for the Hacienda to disclose to, and permit inspection by, IRS Representative of Possession returns and Possession return information for the purpose of, and only to the extent necessary in the administration of the internal revenue laws, or related statutes, of the United States.

Any Possession returns and Possession return information so disclosed to, or inspected by, an IRS Representative become, in the hands of the IRS, "taxpayer return information" as defined by section 6103(b)(3) of the Code and may be redisclosed by the IRS only in accordance with provisions of the Code or an applicable treaty.

#### **SECTION 4. Safeguards and Other Requirements**

4.1 As an express condition for the inspection and disclosure of Federal returns and Federal return information, the Hacienda agrees to comply with the safeguards and requirements prescribed by section 6103(p)(4) of the Code and any implementation of such safeguards and requirements as may be provided by regulations and published procedures including:

- a) furnishing an annual report to the IRS describing the procedures established and utilized by the Hacienda for ensuring the confidentiality of such returns and return information;
- b) permitting the IRS to review the extent to which the Hacienda is complying with the requirements of this paragraph; and
- c) informing in writing all Hacienda Representatives and other persons to or by whom disclosure or inspection of Federal return or Federal return information is authorized of the criminal penalties and civil liability provided by sections 7213 and 7431 of the Code for a disclosure of such returns and return information which is unauthorized by the Code.

4.2 As an express condition for the inspection and disclosure of Possession returns and Possession return information, the IRS agrees to comply with the safeguards and requirements prescribed by section 6103(p)(4) of the Code and any implementation of such safeguards and requirements as may be provided by regulations and published procedures.

4.3 Processing of Federal returns and Federal return information received by the Hacienda from the IRS in the form of microfilms, photo-impressions, magnetic media or other format (including reformatting or reproduction, or conversion to magnetic media, punch cards, or hard copy printout) and transmission and storage of such Federal returns or Federal return information by or on behalf of the Hacienda may be performed by Hacienda owned and/or operate computer facilities, facilities shared by the Hacienda with other Possession agencies, or by any other person described in section 6103(n) of the Code, the Hacienda will insure the confidentiality of the Federal returns and Federal return information provided to such shared facility or person. As part of this responsibility, the terms of any contract or agreement between the Hacienda and a shared computer facility or other person to whom Federal returns or Federal return information is or may be disclosed for a purpose described in this subsection, will provide, or will be amended to provide, that such person, and officers and employees of the person, will comply with the applicable safeguard conditions contained in regulations, published rules and procedures, or written communications.

4.4 Because some taxpayers may be unaware that Hacienda tax officials are authorized under Federal law to obtain Federal returns and Federal return information for

Possessions tax administration purposes, the Hacienda will publicize, in a manner satisfactory to the IRS, that such returns or return information were obtained pursuant to specific authority granted by the Code. Similar publicity will be provided by the IRS for Possession tax information furnished to the IRS pursuant to Possession law.

### **SECTION 5. Limitations**

5.1 Pursuant to the provisions of section 6103(p)(2) of the Code, and of Possession law, if any, charges for furnishing returns and return information shall be governed by Article 5, paragraph 3 of the Agreement.

5.2 Under no circumstances will the Hacienda permit any Federal return or Federal return information to be inspected by, or disclosed to an individual who is the chief executive officer of the Possession or any person other than one described in section 2 of this Appendix.

5.3 Notwithstanding any other provision of this Appendix, the IRS will not disclose or make known in any manner whatever to any person other than one described in Section 2 of this Appendix--

- a) any original, copy, or abstract of any return, payment, or registration made pursuant to chapter 35 of the Code (relating to taxes on wagering);
- b) any record required for making any such return, payment, or registration made or required pursuant to chapter 35 which the IRS is permitted by the taxpayer to examine or which is produced pursuant to section 7602 of the Code (relating to the examination of books and witnesses); or
- c) any information obtained by the exploitation of any such return, payment, registration, or record made or required pursuant to chapter 35.

5.4 Notwithstanding any other provision of this Agreement or Appendix, the Internal Revenue Service will disclose or make known in any manner to any person described in section 2 of this Appendix taxpayer information which was obtained pursuant to a tax convention or exchange of information agreement between the United States and a foreign government only if such disclosure is authorized by both the relevant convention or agreement and the Code.

### **SECTION 6. Officials to Contact for Obtaining Information**

6.1 Requests by the Hacienda for Federal returns and Federal returns information should be made to the officials named below:

- a) Requests by the Hacienda for Federal return information in magnetic media should be made to the Assistance Commissioner (International), Attn:

Disclosure Officer, who will be responsible for coordinating the requests with the IRS National Office;

- b) Requests for physical inspection or copying of Federal returns, or requests for audit abstracts and reports pertaining to such returns, showing addresses within the possession should be made to the Director, Internal Revenue Service Center, Philadelphia, PA. Attn: Disclosure Officer, who will be responsible for making the proper arrangements for inspection or copying; and
- c) Request by the head of the Hacienda for Federal returns of taxpayers or Federal return information relating to taxpayers showing addresses outside the possession should be made to the Assistant Commissioner (International), Attn: Disclosure Officer.

6.2 Requests by authorized officers and employees of the IRS for inspection or copying of Possession returns and Possession return information should be made to the Assistant Secretary for Internal Revenues and Collections.