

Form AS 2907.1

(previously 330-05)
Rev. Jan 13 09
CA 04-05



Commonwealth of Puerto Rico
Department of the Treasury
INTERNAL REVENUE AREA

OFFICIAL USE
Negociado de Procesamiento de Planillas
o Negociado de Impuesto al Consumo

Número de solicitud

Número(s) de serie

**REQUEST FOR COPY OF THE RETURN, ESTATE
OR GIFT CERTIFICATE OF RELEASE**

OFFICIAL USE

Negociado de Procesamiento de Planillas
o Negociado de Impuesto al Consumo

Preparada por:

| | | |
|---|---------------------|-----------------------------|
| Name of taxpayer, merchant, deceased or donor (as applicable) | Social Security No. | Merchant's Registration No. |
| Name of spouse (as applicable) | Social Security No. | |
| Name of administrator or authorized agent (as applicable) | Social Security No. | |
| Taxpayer's postal address | Office Telephone: | |
| | Home Telephone: | |

PART I TYPE OF TAXPAYER - Please, check only one type of taxpayer per request form

| | | | |
|--|--|---|--|
| <input type="checkbox"/> Individual/Deceased | <input type="checkbox"/> Fiduciary or Estate | <input type="checkbox"/> Partnership (Indicate date of organization: _____) | <input type="checkbox"/> Corporation (Indicate date of incorporation: _____) |
|--|--|---|--|

PART II SERVICE REQUESTED - Please, check only one service per request

- Copy of Return (not protocolar) - one \$5.00 Internal Revenue stamp for each copy of return requested.

- Copy of Return (protocolar) - one \$7.00 Internal Revenue stamp for each copy of return requested.

PART III TYPE OF DOCUMENT REQUESTED - Please, select only one type of document per request

| | | |
|---|--|---|
| <input type="checkbox"/> - Individual Income Tax Return | <input type="checkbox"/> - Employer's Quarterly Return of Income Tax Withheld (Form 499R-1B) | <input type="checkbox"/> - Informative Return of Segregation, Aggregation or Transfer or Real Property (Form SC 2821) |
| <input type="checkbox"/> - Corporations and Partnerships Income Tax Return | <input type="checkbox"/> - Excise Taxes Monthly Return (Form SC 2225) | <input type="checkbox"/> - Sales and Use Tax Monthly Return (Form SC 2915) |
| <input type="checkbox"/> - Certificate of Release of Gift Tax Lien (Form SC 6136) - Please, indicate the following: Date of Gift: _____ Case No. (control): _____ | <input type="checkbox"/> - Certificate of Release of Estate Tax Lien (Form SC 6136) - Please, indicate the following: Date of Death: _____ Case No. (control): _____ | <input type="checkbox"/> - Sales and Use Tax Annual Informative Return (Form SC 2935) |
| <input type="checkbox"/> - Gift Tax Return (Form SC 2788) | <input type="checkbox"/> - Estate Tax Return (Forms SC 2800, SC 2800A or AS 2801) | <input type="checkbox"/> - Other - (Indicate name and number of the form): _____ _____ |

PART IV DETAIL OF DOCUMENTS REQUESTED

| Tax Period | | Amount of documents requested | Total amount to pay in Internal Revenue stamps | |
|---|--------|-------------------------------|--|---------------------|
| Beginning | Ending | | Cost for each document requested (see Part II for details of cost) | Total amount to pay |
| This request form provides only for 3 tax periods. Please complete another form for additional tax periods. | | | | |
| | | | | |
| | | | | |
| | | | | |

PART V DETAIL OF INTERNAL REVENUE STAMPS INCLUDED WITH THIS REQUEST

| Serial number | Cost | Serial number | Cost | Serial number | Cost |
|---------------|------|---------------|------|---------------|------|
| | \$ | | \$ | | \$ |

PART VI DECLARATION AND SIGNATURE

I hereby declare under the penalty of perjury, that the information provided on this document is true, correct and complete. Also, I certify that the information of my identification card is correct and that I am available to present the same if it is required by the Department.

| | | |
|--------------|-----------|------|
| Name (Print) | Signature | Date |
|--------------|-----------|------|

| | | |
|--|---|--------------------------------|
| Person requesting the service: <input type="checkbox"/> Taxpayer / Spouse <input type="checkbox"/> Authorized Agent / Administrator | Type of Identification (Please include copy of the same): <input type="checkbox"/> License <input type="checkbox"/> Electoral card <input type="checkbox"/> Passport <input type="checkbox"/> Employee card - public sector <input type="checkbox"/> Student card - public system <input type="checkbox"/> Veteran identification card | Identification Card No. |
|--|---|--------------------------------|

FORM AS 2907.1 - REQUEST FOR COPY OF THE RETURN, ESTATE OR GIFT CERTIFICATE OF RELEASE

Instructions

1. The **Request for Copy of the Return, Estate or Gift Certificate of Release**, Form AS 2907.1 (from now on **Request**), will be used by any taxpayer (authorized agent / administrator) interested in obtaining copy of any of the documents indicated in **Part II** of this form.

As general rule, the Department will issue Form SC 2903, Certification of the Information Included on the **Individual** Income Tax Return, in **substitution** of the copy of the **individual** income tax return. This Certification has the same validity for every purpose as the copy of the return and contains the most relevant facts of the same, including the biographical and financial information presented by the taxpayer and any adjustment made by the Department of the Treasury.

2. The **Request** must include an Internal Revenue stamp (please do not send cash with this request) **for each one** of the documents requested, and **copy** of the photo identification card of the taxpayer and authorized agent or administrator, whichever applies. If the applicant is an authorized agent, the **Request** must include Form AS 2745-A, Power and Declaration of Representation, or a letter signed by the taxpayer authorizing the request. If the taxpayer is a corporation or other juridical entity, the **Request** must include a letter, in stamped paper of the corporation or entity, signed by the corporation's authorized executive. If the taxpayer is a veteran, he must include the Honorable Discharge (Form DD-214) to receive this service free of charge. If the taxpayer who is a veteran dies, the surviving spouse is entitled to the same benefit of obtaining the copy free of charge if the Certificate of Marriage, Certificate of Death and Form DD-214 of the deceased veteran are submitted.

The petitioner will submit a valid photo identification card, with a legible name and signed. The identification must be issued by the Agencies, Municipalities, Public Corporations or Instrumentalities of the Commonwealth of Puerto Rico or the United States. The qualified identifications are the following: (a)- Driver's license; (b)- Electoral card; (c)- Student card of the public sector; (d)- Employee card of the public sector; (e)- Veteran identification card; (f)- Passport (in these cases it will be accepted the passport issued by any foreign authority).

3. The **Request** must be completed in all of its parts and delivered to any of the Taxpayer's Service Centers of the Taxpayer's Service Bureau (Centers). For the location of the Centers and to obtain additional information regarding this procedure, you may call the following telephone numbers: **[San Juan (787) 722-0216] – [Ponce (787) 844-8800] – [Bayamón (787) 778-4949] – [Caguas (787) 258-5272, 745-0666] – [Mayagüez (787) 265-5200]**. Also, the **Request** can be **mailed** to the following address: Department of the Treasury, Photocopy Section, Returns Processing Bureau, PO Box 9022501, San Juan, PR 00902-2501.

If the **Request** is regarding **exclusively** to the **Sales and Use Tax Monthly Return (Form SC 2915)** or to the **Sales and Use Tax Annual Informative Return (Form SC 2635)**, it must be delivered to any of the Merchant's Service Districts of the Consumption Tax Bureau (Districts). For the location of the Districts and to obtain additional information regarding this procedure, you may call the following telephone numbers: **[San Juan (787) 782-7244 / (787) 277-3939] - [Bayamón (787) 785-2268 / (787) 785-5675] - [Carolina (787) 701-2740 / (787) 276-3650] - [Caguas (787) 745-9440 / (787) 743-2908] - [Humacao (787) 852-5595 / (787) 852-3003] - [Arecibo (787) 878-0322 / (787) 879-2952] - [Ponce (787) 842-6261 / (787) 842-8903] - [Mayagüez (787) 831-6130 / (787) 832-3152] - [Aguadilla (787) 890-0430 / (787) 890-0895]**. Also, the **Request** can be **mailed** to the following address: Department of the Treasury, Consumption Tax Bureau, Returns Processing Division, PO Box 9024140, San Juan, PR 00902-4140.

4. If the taxpayer or the spouse died, the **Request** can be completed by the following:

⇒ **Widow (er)** – If the taxpayer or his spouse filed the return as married living with spouse, the surviving taxpayer or spouse can request copy of the document. Nevertheless, if the taxpayer or his spouse filed separate returns, the surviving taxpayer or spouse can not request copy of the document for the other unless in addition to be the spouse, he/she is one of the heirs, one of the testamentary beneficiaries or the testamentary executor, in which case the Heirs Declaration or Testament must be included, as applicable.

⇒ **Any heir** – Can request copy of the document and must include the Heirs Declaration with the **Request**. If the heir is a minor, the legal representative must complete and sign the form **Power and Declaration of Representation** (Form AS 2745-A). Also, the legal representative must submit the Court Resolution with the **Request**, in which he was designated as representative.

⇒ **Any beneficiary or testamentary executor** – Can request copy of the document and include the Testament with the **Request**. If the beneficiary is a minor, the legal representative must complete and sign the form **Power and Declaration of Representation** (Form AS 2745-A). Also, the legal representative must submit the Court Resolution with the **Request**, in which he was designated as representative.

Also, the petitioner must include with the **Request** the Certificate of Death and **copy** of the photo identification, in accordance with the established procedures.

5. If the **Request is incomplete**, the necessary information will be required in writing. The Department of the Treasury will consider the case terminated after **20** working days without receiving the answer and will return all the documents submitted by mail, including the Internal Revenue canceled stamps. The Internal Revenue stamps will be canceled as payment for the administrative expenses incurred by the Department in the receipt, handling and return of the documents that could not be processed, and the same can not be used to request any other service, neither you can claim their cost. If the taxpayer is still interested in copy of the document, he/she must submit another request with the purchase of the corresponding Internal Revenue stamps.