

Form AS 2865.1

Rev. Oct 4 13



COMMONWEALTH OF PUERTO RICO
DEPARTMENT OF THE TREASURY

Serial Number

REQUEST FOR ENERGY CREDIT

Receipt Stamp

Reviewer	Liquidator								
Field audited by:									
Date									
R	M	N							

FOR THE QUARTER BEGINNING ON _____, 20__ AND ENDING ON _____, 20__

Taxpayer's Name _____

Postal Address _____

Municipality _____ Country _____ Zip Code _____

Location of Principal Industry or Business (Number, Street, City) _____

Employer Identification Number _____

Do you have an exemption decree under any incentives act? Yes No

Decree No. _____

Telephone Number _____

Special Decree No. _____

Check the corresponding box, if applicable:

New Business Expansion of Existing Business Business in Development

Commercial account number with PREPA (Maximum 3 accounts) _____

Part I

1. Number of Employees (Converted to full-time Eligible Employees) employed as of December 31, 2012

Part II

2. Number of Employees (Converted to full-time Eligible Employees or equivalent) employed as of the end of the quarter ended on _____

3. Number of Employees (Converted to full-time Eligible Employees or equivalent) employed as of the end of the previous quarter

4. Total Increase in Eligible Employees during the quarter ended on _____ (Subtract line 3 from line 2)

5. Total amount of wages paid during the quarter 00

Part III

6. Amount of full-time employees (and equivalent) created and wages paid to them during the quarter for purposes of the Energy Credit:

	(A)	(B)	(C)	(D)	(E)	(F)
Category of Annual Base Salary of each new Eligible Employee hired during the quarter	Total hours worked during the quarter by the new employees hired		Increase of Eligible Employees (Column A divided by Column B)	Wages paid to the new Eligible Employees hired during the quarter	Applicable Credit per Eligible Employee hired by salary category (See instructions)	Amount of Energy Credit claimed per category (Column C multiplied by Column E)
a) \$20,000 or less		520		00	00	00
b) \$20,001 to \$25,000		520		00	00	00
c) \$25,001 to \$60,000		520		00	00	00
d) \$60,001 to \$75,000		520		00	00	00
e) \$75,001 or higher		520		00	00	00
f) Total Eligible Employees Hired, Wages Paid and Applicable Credit (Add lines (a) through (e) of each Column)		520		00	00	00

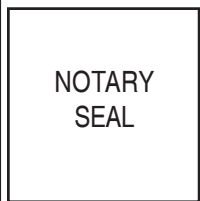
7. Total Eligible Employees hired during the quarter (Line 6(f), Column C) Amount of Energy Credit claimed (Line 6(f), Column F) 00

I hereby declare under penalty of perjury that I have examined the information included in this request, schedules and other documents attached to it, and it is true, correct and complete. The declaration of the person that prepares this request (except the taxpayer) is based on the information available, and this information has been verified.

Official's Name (Print) _____ Official's Signature _____ Title _____ Date _____

Affidavit No. _____

Sworn and subscribed before me by _____, of legal age, _____ (civil status), _____ (occupation), and resident of _____, _____, personally known to me or identified by means of _____, in _____, at _____, this _____ day of _____, _____.



SPECIALIST'S USE ONLY

04 Specialist's Name (Print)	Registration Number	Self-employed Specialist (fill in here) <input type="radio"/>	Firm's Name
Specialist's Signature	Date	Employer Identification Number	Address

NOTE TO TAXPAYER:
Indicate if you made payments for the preparation of your return: Yes No. If you answered "Yes", require the Specialist's signature and registration number.

Retention Period: Ten (10) years.



REQUEST FOR ENERGY CREDIT (FORM AS 2865.1)

GENERAL INSTRUCTIONS

WHO MUST FILE THIS FORM?

This form must be completed by every company or business that has obtained a certification from the Puerto Rico Trade and Export Company (from now on "TEC") as an "Eligible Business", as such term is defined by Act 1-2013 known as the Jobs Now Act, and that requests the Energy Credit against its electric bill in its commercial or industrial account with the Puerto Rico Electric Power Authority (from now on "PREPA") for job increase generated during the quarters ended on March 30, 2013, June 30, 2013, September 30, 2013, December 31, 2013, March 31, 2014 and June 30, 2014.

WHICH DOCUMENTS MUST BE SUBMITTED WITH THIS FORM?

In order to process this credit request, you must submit the following documents:

- Certification issued by the TEC determining that you qualify as an Eligible Business.
- Certification that the Eligible Business meets the applicable requirements of this Act and that you are not generating a job creation credit for this period, used against the electric bill or otherwise, under the provisions of the Incentives Acts.
- Certification issued by the Department of Labor and Human Resources that each employee hired, for which the Energy Credit is claimed, was unemployed prior to the hiring.
- Any other information required by the PREPA and/or the TEC, which must be submitted under oath.
- Include filing evidence of copy of the form with the PREPA and the TEC.

WHEN MUST THIS FORM BE FILED?

The Eligible Business will have until the last day of the month following the end of the quarter for which the Energy Credit for new jobs created is claimed, to claim the credit. For example, for the quarter ended on June 30, 2013, the due date to claim the credit will be July 31, 2013.

WHERE MUST THIS FORM BE FILED?

This form, duly signed under oath before a notary public must be filed at the Assistant Secretary for Internal Revenue Office of the Department of the Treasury, Office 620, Intendente Ramirez Building, 10 Paseo Covadonga, Old San Juan, or mailed to the following address:

DEPARTMENT OF THE TREASURY
ASSISTANT SECRETARY FOR INTERNAL REVENUE (OFFICE 620)
PO BOX 9024140
SAN JUAN PR 00902-4140

Copy of this form duly completed and signed under oath must be filed at any of the Regional offices of the TEC and another copy must be filed at the Customer Service office of the PREPA.

COLUMN OF CENTS

While completing the return, the column of cents will not be used, neither the decimals will be considered. Only whole numbers will be used. That way we can expedite its processing. It is important to remind you that it is not about rounding off, but eliminating the decimals. See the following example:

\$480.90 = \$480

475.25 = 475

TAXPAYER'S ASSISTANCE

For additional information on the technical content of this pamphlet or to clarify any doubts, please call the Consulting Section at (787) 722-0216.

SPECIFIC INSTRUCTIONS

HEADING

Enter in the corresponding space the name of the Eligible Business. Enter the postal address, the exact address where the principal industry or business is located and the telephone number of the contact person.

Also, enter your employer identification number in the space provide for this purpose. **Your employer identification number is required to process the form.** If the Eligible Business does not have an assigned employer identification number, you must request it from the Federal Internal Revenue Service and notify it to the Department of the Treasury using Form AS 4809.

Indicate in the corresponding space the quarter for which this form is completed. For example, if the Energy Credit is requested for new jobs created during the quarter ended on June 30, 2013, you must enter "For the quarter beginning on April 1, 2013 and ending on June 30, 2013" in the heading of the form.

Enter in the corresponding space the number of the Special Decree signed between the Eligible Business and the TEC.

Check in the corresponding space if the Eligible Business is a New Business, Expansion of an Existing Business or Business in Development.

Enter in the space provided the Eligible Business' commercial or industrial account number with the PREPA, and that it is not receiving any other incentive or discount from the PREPA. You can enter a maximum of 3 commercial or industrial accounts. **It is not allowed to claim the energy credit against PREPA accounts classified as individual accounts.**

PART I

Line 1 – You must enter the number of full-time Eligible Employees employed by the Eligible Business as of December 31, 2012. Refer to Act 1-2013 and the Regulation of the Energy Credit for Job Creation, to determine the number of full-time eligible employees.

PART II

Line 2 – Enter the number of full-time Eligible Employees employed by the Eligible Business as of the end of the quarter for which this form is completed. Refer to Act 1-2013 and the Regulation of the Energy Credit for Job Creation, to determine the number of full-time eligible employees.

Line 3 – Enter the number of full-time Eligible Employees employed by the Eligible Business as of the end of the quarter previous to the one for which this form is completed. Refer to Act 1-2013 and the Regulation of the Energy Credit for Job Creation, to determine the number of full-time eligible employees.

Line 5 – Enter the total amount of wages paid during the quarter for which the Energy Credit is claimed.

PART III

Line 6 – This line is used to determine the Energy Credit based on the Incremental Employment created during the quarter.

Line 6A – Enter the total hours worked by all new employees (full-time or part-time) hired during the quarter. You must segregate the employees based on the estimated annual base salary. You must include on Schedule A, Detail of Eligible Employees Hired During the Quarter under Act 1-2013, detailing a list of the employees hired that includes the employee’s name, employee’s social security number, date hired, annual base salary, hours worked during the quarter and the wages paid during the quarter.

Line 6C – Divide the total hours included in Column A by 520. Do not consider decimals. Do not round off, just eliminate the decimals.

Line 6D – Enter the total amount paid to all new employees (full-time or part-time) hired during the quarter. You must segregate the employees based on the annual base salary.

Line 6E – Enter the Energy Credit applicable to each new job created, based on the category of annual base salary of each new eligible employee hired during the quarter. The Energy Credit generated by each Incremental Eligible Employment will be the following:

Annual Base Salary of the full-time Eligible Employee	Energy Credit applicable between 1/1/13 to 31/12/13	Energy Credit applicable between 1/1/14 to 31/3/14	Energy Credit applicable between 1/4/14 to 30/6/14
\$20,000 or less	\$ 750	\$ 350	\$ 150
\$20,001 to \$25,000	\$ 950	\$ 500	\$ 250
\$25,001 to \$60,000	\$ 1,500	\$ 750	\$ 350
\$60,001 to \$75,000	\$ 2,000	\$ 1,000	\$ 500
\$75,001 or more	\$ 2,500	\$ 1,000	\$ 500

SIGNATURE OF THE FORM BY THE SPECIALISTS

The Tax Return Specialist must declare under penalty of perjury that he/she examined the request and to the best of his/her knowledge and belief, it is correct and complete. If the request is prepared by an accounting firm duly registered as a specialist, it must include the registration number and be signed by the authorized person.

Indicate if you paid for the preparation of the request and make sure that the specialist signs the request and includes his/her registration number. THE CODE PROVIDES CIVIL AND CRIMINAL SANCTIONS TO THOSE SPECIALISTS WHO FAIL TO SUBMIT THIS INFORMATION OR WHO DO NOT MEET ANY OTHER STATUTORY REQUIREMENTS.