



Application for Tax Exemption under Section 1101.01  
of the Puerto Rico Internal Revenue Code of 2011, as amended

This application must be accompanied by the corresponding service charge. If the information and documents required are not submitted with the corresponding payment, the application could be considered as not filed.

Do you elect the expedited procedure according to Internal Revenue Circular Letter No. 18-08? ☐ Yes ☐ No

Part I - General Information

Complete name of the organization (as registered in the official document that creates it) Employer Identification Number

Postal Address (PO Box, City, Country, Zip Code) Physical Address (Urbanization or Condominium, Number, Street, City, Country, Zip Code)

Name, postal address and telephone number of the person to contact if additional information is needed (Submit copy of Form AS 2745-A, Power and Declaration of Representation, duly completed and signed by both parties)

Beginning of Accounting Period Date incorporated or organized Date operations began Department of State Registration Number  
Day \_\_\_\_ Month \_\_\_\_

Indicate the type of organization and submit all the information of the schedule corresponding to your selection (See schedules attached):  
☐ Child Care Center and Pre-School Centers ☐ Civic Organizations  
☐ Agricultural and Labor Organizations ☐ Educational Organizations  
☐ Elderly Care Center ☐ Religious Organizations  
☐ Organization for the Prevention and Cruelty to Animals ☐ Recreational and Sports Organizations  
☐ Residents Association ☐ Hospitals  
☐ Charitable Organization ☐ Other \_\_\_\_\_  
☐ Cultural / Theatre

	YES	NO	N/A
1. Has the organization previously requested an exemption under Section 1101.01 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), or under any other section of the Puerto Rico Internal Revenue Code of 1994, as amended, or the Puerto Rico Income Tax Act of 1954, as amended? ..... If the answer is yes, explain: _____ _____ _____			
2. Does the organization enjoy tax exemption under the Federal Internal Revenue Code? ..... If the answer is yes, include a copy of such opinion.			
3. Have you filed an income tax return or the informative return for income tax exempt organizations? ..... Indicate the years _____			
4. Indicate in the corresponding box the type of organization and include the required documents.  ___ a. Organization registered in the Department of State (1) Certificate of Incorporation (including amendments) (2) Registration Certificate (3) Good Standing Certificate issued by the Department of State (if incorporated more than 2 years ago) (4) Corporate by-laws approved by the Board of Directors (5) Copy of the Merchant's Registration Certificate  If it is not registered under the Puerto Rico General Corporations Act:  ___ b. Trust Notarized Constitution Deed.  ___ c. Association Articles of Association, Constitution or legal document by which the organization was created and the by-laws.			

Name of the organization

Employer Identification No.

Part II - Information Regarding Activities and Operations

Submit a schedule for each question that is necessary. If a schedule is submitted, you must write on the line "SEE SCHEDULE" and indicate the number of pages it contains. Also, you must identify each schedule with letters or numbers.

	YES	NO	N/A
1. Describe in detail your past and current activities as well as the activities planned for the future (Do not quote from the Articles of Incorporation). Describe each activity separately in order of importance. For each activity, indicate its purpose, when it began or will begin, who will carry it out, and where will it take place.			
2. Indicate the organization's source(s) of income.			
3. Describe the programs of fundraising activities, if any, and how they will be carried out.			
4. Indicate how income and surplus, if any, are used.			
5. Does the organization provide any kind of insurance plan to its members, employees, partners or executives, their dependents or other persons (include payments for sickness or death benefits, pensions or annuities)? ..... If the answer is yes, explain the eligibility requirements and include as an example a copy of each insurance policy issued and of each plan.			
6. Is the organization under the supervision of any governmental agency such as the Department of Family Affairs or the Department of Health? ..... If the answer is yes, include copy of all related documents, such as sanitary licence, inspection certificate from the Fire Department, use permit, etc.			
7. Does the organization spend or plan to spend money to influence judicial determinations to pass legislation in its favor or in favor of some of its employees, members of its Board of Directors, etc.? ..... If the answer is yes, explain how the recipients or beneficiaries are or will be benefited.			
8. Has the organization issued any booklets, letters, magazines, informative bulletins or any similar material? ... If the answer is yes, include copy of such publications.			
9. What percent (%) of the net income is distributed for the benefit of any particular member of the Board of Directors, partner or individual at the end of the taxable year?			

Name of the organization

Employer Identification No.

	YES	NO	NA
10. Indicate the average annual gross income derived during the 4 taxable years prior to submitting this application. (Include financial statements). In the case of entities that have not begun to operate at the moment of requesting the exemption, include a forecasted Income Statement for your first 4 years of operations.			
11. Submit the following information regarding the Board of Directors, which must consist of at least 3 persons and meet the requirements provided by Section 1101.01(d)(2) of the Code.			
a. Name, address, social security number and titles of the entity's officials.			
12. Annual compensation, salary or wage assigned to the members of the Board of Directors, administrative officers, fiduciaries, etc. Include the title of the administrative officers.			
13. Is the organization controlled or does it control any other corporation? ..... If the answer is yes, indicate its name.			
14. Does the organization respond financially to any other organization? ..... If the answer is yes, explain and identify the other organization. Include copy of the reports submitted to the other organization.			
15. Does the organization render services to other organization in exchange for fees or vice versa?..... If the answer is yes, explain:			
16. Detail the organization's assets used in its nonprofit operations. If the organization owns other assets used in operations not covered by the provisions of Section 1101.01 of the Code, submit detail and explain how they are used.			
17. Indicate the disposal of the assets in case of dissolution of the organization.			
18. Are any of the organization's facilities or operations managed or will be managed by other organization or individuals under a lease agreement? ..... If the answer is yes, explain the relation between the parties and submit copy of the lease agreement.			
19. Indicate if the operations carried out by the organization were carried out by a for-profit corporation, by an individual or by other nonprofit organization. .... If the answer is yes, indicate the legal and commercial name under which they operated.			
20. Is your organization a membership institution? (Does not apply to residents or condominium associations) .. If the answer is yes:			
a. Describe the membership requirements, cost of annual fee, how fees are determined and which are the rights and obligations of the members.			
b. Indicate the benefits received by the members in exchange for the fees paid.			

Name of the organization

Employer Identification No.

	YES	NO	N/A
21. Does the organization provide services or products? ..... If the answer is yes:			
a. Do the recipients of these services or products have to pay for them? .....			
b. Explain how the payment is determined, if any .....			
c. Are the services or products offered by your organization available only to certain individuals or type of individuals? .....			
22. Does the organization participate in political campaigns, including the publication or distribution of proposals? ..... If the answer is yes, explain thoroughly. ..... ..... .....			
23. Do you have employees that receive salaries or wages? ..... If the answer is yes, indicate if you are complying with the following before the Department of the Treasury:			
a. Withholding of tax at source on wages paid? .....			
b. Filing of Withholding Statements, Employer's Quarterly Returns of Income Tax Withheld, and Reconciliation Statement of Income Tax Withheld? .....			
24. Do you have persons under service contracts? ..... If the answer is yes, indicate if you are complying with the following before the Department of the Treasury:			
a. Withholding at source and deposit of 7% on payments for services rendered, as provided by Section 1062.03 of the Code? .....			
b. Filing of the corresponding Informative Returns? (i.e. 480.5, 480.6A, 480.6B, etc.) .....			
c. Withholding at source and deposit on payments made to nonresident persons not engaged in trade or business in Puerto Rico? .....			
25. Is the organization under an investigation by the Department of the Treasury or other Governmental Agency of the Government of Puerto Rico or the Federal Government? ..... If the answer is yes, indicate the Agency and the aspects that are subject of controversy in the investigation. ..... ..... .....			

I, \_\_\_\_\_, hereby declare today \_\_\_\_\_ under penalty of perjury, that I am authorized to sign this application on behalf of \_\_\_\_\_, that such application, documents and schedules included have been examined by me, and to the best of my knowledge and belief they are true, correct and complete.

Signature

Title

Date

This form, the required documents and the applicable fee should be filed at the Assistant Secretary for Internal Revenue Office (Office 620), Intendente Alejandro Ramírez Building, 10 Paseo Cavadonga, Old San Juan or by mail to the DEPARTMENT OF THE TREASURY, TAX POLICY AREA, PO BOX 9024140 SAN JUAN PR 00902-4140.

**Important information that must be considered before submitting  
Form AS 2645.1**

**APPLICABLE CHARGES:**

According to the provisions of Regulation No. 9029 of May 25, 2018, better known as Regulation to Impose Charges for Services for Applications Submitted to the Department of the Treasury, ALL applications for tax exemption must be accompanied by the charge detailed below. **The same must be made through a Payments Online ("Colecturía Virtual") receipt.**

- a. Initial request for qualification of entities which annual average gross income during the preceding 4 years **had not exceeded \$50,000**, or new organizations which anticipate an annual average gross income not exceeding \$50,000 during its first 4 years, **the fee must be \$300.00.**
- b. Initial request for qualification of entities which annual average gross income, or estimated in case of new entities, **is more than \$50,000, but does not exceed \$100,000, the fee must be \$500.00.**
- c. Initial request for qualification of entities which annual average gross income, or estimated in case of new entities, **is more than \$100,000, the fee must be 1,500.00.**
- d. Institutions organized exclusively for religious purposes that request tax exemption under Section 1101.01(a)(1) of the Code, are not subject to the previously mentioned service fee.

**ADDITIONAL QUESTIONS AND DOCUMENTS:**

This application includes schedules with additional questions and documents that must be provided depending on the nature of the organization for which the exemption is being requested.

It is important to point out, that submitting the application without answering the previously indicated information may delay the evaluation of the application.

Applications that do not include all the information required in this Form, will be subject to **an additional charge of \$150.00** that must be paid at the moment of submitting the additional information.

For additional information related to the procedure for making the payment of service charges through Payments Online ("Colecturía Virtual"), refer to Internal Revenue Circular Letter No. 18-12 of June 21, 2018.



## Child Care Center and Pre-School Centers

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Indicate the amount of children currently served by the organization.
2. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
3. Submit copy of the current Licenses and Permits from the Department of Health, Puerto Rico Fire Department, Department of Family Affairs and the Higher Education Council.
4. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
5. Indicate if the organization has a program for parents who cannot pay the established fees.
6. The Organization's Internal Regulation must contain the requirements established in Article 1101.01(a)(2)-1(b)(2)(iv)(A)(I) of Regulation No. 8300 of December 18, 2012 ("Regulation"). You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.
7. Indicate the amount of Staff the organization has to provide the services, including Directors, Caregivers, Therapists, etc. Submit a brief description of the functions of each person in the organization and the total cost of their services.
8. Indicate the full name of the organization's Director.
9. Indicate how many of the children are under a program of the Department of Education or the Department of Family Affairs.
10. Describe the entry requirements, duration of the courses and the cost per participant.
11. Indicate how many students the organization currently has.
12. Submit copy of the lease agreement or deed of the property occupied by the organization. Also, indicate if part of the property is used as a residence or for other purposes.
13. Indicate if any member of the Board of Directors receives compensation for the services rendered to the organization.
14. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of the Regulation, which provides that the entity must establish the disposal of the assets in case of dissolution.



## Agricultural and Labor Organizations

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Indicate the total number of persons who are currently members of the organization.
2. Indicate the benefits received by the partners for the fee paid.
3. Submit copy of the current Licenses and Permits from the Department of Health and the Puerto Rico Fire Department.
4. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
5. If the organization owns automobiles, please include copy of their registrations.
6. Explain in detail the activities carried out or to be carried out in the organization.
7. Indicate the name and address of all the members of the Directive Board.
8. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
9. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
10. Indicate if any member of the Board of Directors receives compensation for services rendered. If the answer is yes, detail the amount paid and the concept. Also, describe the services rendered.
11. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.

**Agricultural Organization** – in addition to answering and providing the information requested in questions number 1 through 11, you must also provide the following information:

12. Indicate the name of the persons to whom the partners sell the products.
13. Explain how the partners sponsor the organization.
14. Indicate how the input services (fertilizers, pesticides, equipment) are provided and indicate how the cost of this services is determined.

**Labor Organization** – in addition to answering and providing the information requested in questions number 1 through 11, you must also provide the following information:

15. Submit the Certification from the Department of Labor.





## Elderly Care Center

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Indicate the total number of persons who receive services from the organization and the monthly cost of the services.
2. Indicate how many participants are referred by a state or federal agency and how many are private.
3. Indicate if the organization provides additional services that are not included in the regular rate. If the answer is yes, detail them and the cost of each one.
4. Indicate if the organization has a program for indigent persons. Describe the procedure to follow in case of persons who have already been admitted to the organization and face problems to pay the monthly payments.
5. Indicate which are the conditions established in the agreement or contract signed by the related parties, at the moment of admitting an elderly person in the organization. Submit copy of agreements and regulations.
6. Indicate how the rate established by the organization is determined.
7. Submit copy of the lease agreement or deed of the property occupied by the organization. Also, indicate if part of the property is used as residence or for other purposes.
8. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
9. Submit copy of the current Licenses and Permits from the Department of Health, Puerto Rico Fire Department, Department of Family Affairs and others, as applicable.
10. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
11. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.





## Organization for the Prevention of Cruelty to Animals

**Questions and additional documents guide that must be completed and submitted  
together with the Application for Tax Exemption (Form AS 2645.1)**

1. Indicate where the animals are sheltered and rehabilitated when they are rescued.
2. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
3. Submit copy of the current Licenses and Permits from the Department of Health and the Puerto Rico Fire Department.
4. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
5. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
6. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.



## Residents Associations – Condominiums, Urbanizations and Others

**Questions and additional documents guide that must be completed and submitted  
together with the Application for Tax Exemption (Form AS 2645.1)**

1. Indicate the total of units that constitute the urbanization or condominium, as applicable.
2. Detail the admission requirements and the fees established for the residents.
3. Indicate the percent of the units within the project that are used for residential purposes. If the condominium has units used for commercial purposes, indicate the percent of square feet that represent such units of the total square footage of the condominium.
4. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
5. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
6. Submit copy of the current Licenses and Permits from the Department of Health (if applicable) and the Puerto Rico Fire Department.
7. If the urbanization has properties used for commercial purposes, indicate the percent of the lots that are used for such purposes.
8. In case of an incorporated entity, the Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.
9. In case of non-incorporated entities, they must complete question number 17 of Form AS 2645.1. Otherwise, a sworn statement will be required in order to comply with the provisions of Article 1101.01-1(d)(3)(v)(A) of the Regulation.



## Civic Organization that offers Scholarships or Aids

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Detail the specific services and aids provided by the organization.
2. Indicate the percent of the gross income generated that is destined to fulfill the exempt purposes of the organization and how this income will be distributed among the different activities that are carried out.
3. Submit copy of the forms that must be completed by the recipients of the aids.
4. Detail the requirements and criteria that must be met by the recipients of the aids or services provided by the organization.
5. Indicate how many persons the organization has helped.
6. Indicate to which entities or persons the aids provided by the organization will be directed.
7. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
8. Submit copy of the current Licenses and Permits from the Department of Health and the Puerto Rico Fire Department (if applicable).
9. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
10. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
11. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.



## Cultural / Theater

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Indicate how the ticket prices of the theatre plays offered by the organization fluctuate.
2. Include a detailed report of the plays, presentations or activities carried out by the organization during the last four years. The report must include the name, theme, place of presentation and admission fee of the play, presentation or activity.
3. Include a report detailing to which audience the presentations are directed.
4. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board; it must include the term that each Board member must be active.
5. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
6. Indicate the activities carried out by the organization and their purposes.
7. Explain how the organization will develop programs to promote the theatre, film and television; also indicate how you promote talents, if applicable.
8. Indicate what type of film projects will be realized by the organization, if applicable.
9. If you have any literature of the educational courses offered by the organization, submit copy of them.
10. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
11. Submit copy of the current Licenses and Permits from the Department of Health and the Puerto Rico Fire Department.
12. In order to be considered as an exempt entity, it must comply with the requirements provided in Article 1101.01(a)(2)-1(b)(2)(v) of Regulation No. 8300 of December 18, 2012 ("Regulation"). You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.
13. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of the Regulation, which provides that the entity must establish the disposal of the assets in case of dissolution.



## Civic Organizations

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Describe in detail the services provided by the organization.
2. Detail the activities carried out by the organization up to the present and those planned for the future.
3. Indicate if the activities carried out by the organization are available for the general public.
4. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
5. Submit copy of the current Licenses and Permits from the Department of Health and the Puerto Rico Fire Department.
6. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
7. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
8. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.



## Educational Organizations

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Submit copy of the License from the Higher Education Council or any other entity that accredits it.
2. Indicate the school grades offered by the entity.
3. Submit copy of the current Licenses and Permits from the Department of Health, the Puerto Rico Fire Department and use permit.
4. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
5. Describe the entry requirements, duration of the courses and the cost per participant.
6. If the Petitioner's operations were carried out as a sole proprietorship business or as a for-profit or nonprofit corporation before its incorporation, indicate how the assets and liabilities were transferred on behalf of the petitioner. Submit evidence.
7. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
8. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
9. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.



## Religious Organizations

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Submit copy of the Internal Regulation of the organization's Board of Directors indicating their duties and responsibilities. It must be approved by the Board.
2. Indicate the activities carried out by the organization.
3. Submit copy of the lease agreement or deed of the property used by the organization.
4. Submit copy of the current Licenses and Permits from the Department of Health, the Puerto Rico Fire Department and use permit.
5. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
6. If the organization owns motor vehicles, you must include copy of their registrations.
7. Report that, if in addition to the religious activities, the organization operates a child or elderly care center, educational center, community services center or any other service.
8. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.





## Recreational and Sports Organizations

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Submit copy of the License issued by the Department of Sports and Recreation.
2. Indicate which sports and categories the organization sponsors.
3. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
4. If the organization owns motor vehicles, include copy of their registrations.
5. Explain in detail the activities carried out by the organization and if they are available for the general public.
6. Indicate the cost of the registration fee.
7. Submit copy of the current Licenses and Permits from the Department of Health and the Puerto Rico Fire Department, if applicable.
8. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
9. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
10. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.



## Hospitals

**Questions and additional documents guide that must be completed and submitted together with the Application for Tax Exemption (Form AS 2645.1)**

1. Indicate if any member of the Board of Directors is also part of the group of administrative officers of the hospital, is part of the medical staff or provides services as an employee. If the answer is yes, submit copy of the contracts.
2. Indicate if the hospital is part of a hospital system of multiple entities. If the answer is yes, the Internal Regulation of the Board of Directors must indicate the relation that exists between the organization and these entities. Also, you must provide a list of the names of the persons that constitute the Board of Directors of each of them.
3. Submit copy of the Internal Regulation of the organization's Board of Directors with evidence of its approval by the Board.
4. Indicate if any member of the Board of Directors is an owner or stockholder of corporations or businesses providing services to the organization. Indicate the name of this corporation or business and its employer identification number.
5. Indicate if the organization accepts patients who cannot pay the established rates.
6. Submit copy of the current Licenses and Permits from the Department of Health, the Puerto Rico Fire Department, use permit, among others.
7. Submit copy of the lease agreement or deed of the property occupied by the organization. Additionally, indicate if the property is also used for other purposes.
8. Submit a Certification from the Office of the Patient Advocate to determine if the organization complies with the laws applicable to the patients' rights.
9. Submit copy of the Merchant's Registration Certificate issued by the Unified Internal Revenue System (SURI) of the Department of the Treasury. SURI is available through the Department's website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov) or through the following link: <https://suri.hacienda.pr.gov>.
10. The Articles of Incorporation must comply with Article 1101.01-1(d)(3)(v)(A) of Regulation No. 8300 of December 18, 2012 ("Regulation"), which provides that the entity must establish the disposal of the assets in case of dissolution. You can obtain copy of the Regulation by accessing our website: [www.hacienda.pr.gov](http://www.hacienda.pr.gov), under the *Publications* section. Once in the Publications section, access the *Internal Revenue Area and Tax Policy Area* section and then the *Regulation* section.