



Power and Declaration of Representation

Section 6072.01 of the Puerto Rico Internal Revenue Code of 2011, as amended ("Internal Revenue Code"), establishes the provisions applicable to persons representing the taxpayers before the Department of the Treasury. To enforce the provisions of this section, every taxpayer who wants to appoint a person to act in his/her representation, must complete this form.

The taxpayer must include with this form a copy of a valid photo identification, showing the name in a legible way.

AUTHORIZATION FOR REPRESENTATION

1. Taxpayer's information

(In case of married individuals filing jointly, complete the spouse's information)

Taxpayer's name <i>(In case of individuals, include name, initial, last name and second last name)</i>		Taxpayer's social security number	
Postal address		Employer's identification number	
Zip code		Spouse's social security number	
E-mail address			
Spouse's first name and initial	Last name	Second last name	Telephone (Home) Telephone (Office)

I appoint the following persons as my representatives before the Department of the Treasury:

2. Representatives' information

(a) Representative's name and address	Telephone number	Registration number (If applicable)
	E-mail address	
(b) Representative's name and address	Telephone number	Registration number (If applicable)
	E-mail address	

The representatives designated on line 2, may represent me for the following tax matters:

3. Tax matter

Type of tax (Income, Excise, Employer, etc.)	Forms (Return, Statement, etc.)	Year(s) or Period(s)

4. Authorized acts - The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that as taxpayers we can perform with respect to tax matters described on line 3, including the authority to present information and documents; sign any agreement, consent or document; make appearances before the Department of the Treasury and its officials; attend to every administrative hearing; accept or agree according with the law and regulations, any matter related with our tax responsibility and accept or negotiate on our behalf any resolution or administrative decision, or to make the decisions that in their judgement are correct.

List any specific additions or limitations to the acts authorized in this power of representation:

- Additional Act: _____
- Limitation: _____

Note: A Returns, Declarations or Refund Claims Specialist, who is not designated as representative, cannot sign any document on behalf of the taxpayer.

Acts that require additional confirmation by the taxpayer (Lines 5 and 6):

5. Receipt of reimbursement or refund checks - I authorize the representative designated on line 2 (___) to only receive the reimbursement or refund check. (Does not include performing any action to cash such check) Initials: _____.

6. Notices and communications - Indicate if you would like a copy of notifications and other written communications be sent to the representatives designated on line 2 of this form.

- (a) I would like the representative designated on line 2(a) to receive copy of the notifications and written communications Yes No
 (b) I would like the representative designated on line 2(b) to receive copy of the notifications and written communications Yes No

7. Revocation of prior powers of representation - The filing of this authorization of representation automatically revokes all previous authorizations presented before the Department of the Treasury for the same tax matter and years or periods indicated on line 3 of this form.

If you do not want to revoke a prior authorization, check (x) here
(You must attach a copy of any authorization of representation you want to remain in effect).

8. Effective period and Taxpayer's signature

Effective Period: I authorize this *Power and Declaration of Representation* to be valid for a period of _____ months from the date of its signing. (The effective period cannot exceed one (1) year).

- Signature: * *Married individuals filing jointly* - Both, taxpayer and spouse, must sign if requesting joint representation.
 * *Legal entities and Other representatives* - If this power is signed by a corporate officer, partner, guardian, executor, administrator, or fiduciary on behalf of the taxpayer, such representative certifies that he/she has the authority to sign this form on behalf of the taxpayer.

Name (Print)	Signature	Date	Title (If applicable)

If the Authorization of Representation is not signed and dated, it will not be valid and will be returned.

REPRESENTATIVE'S DECLARATION (Valid identification with photo and signature must be presented)

I declare under penalty of perjury that:

- I have not been suspended from the privilege of appearing as a representative or from the registry of Returns, Declarations and Refund Claims Specialists of the Department of the Treasury;
- I observe and will keep observing a proper conduct at all times;
- I have knowledge of the provisions of Section 6072.01 of the Internal Revenue Code and the regulations of such section;
- I have the necessary qualifications to provide valuable service to my clients;
- I am competent in tax matters, enabling me to advise and assist my clients in the presentation of their cases;
- I am authorized to represent the taxpayers identified on line 1 for the tax matters specified on line 3 of this document; and
- I am one of the following:
 - a. *Lawyer* - an individual who is a lawyer and legitimate member of the highest court in the jurisdiction specified below.
 - b. *Certified Public Accountant ("CPA")* - and individual duly authorized to practice as a CPA in the jurisdiction specified below.
 - c. *Returns and Declarations Specialist* - an individual duly registered in the Department of the Treasury as a Returns, Declarations and Refund Claims Specialist, as established in Section 6072.01 of the Internal Revenue Code.
 - d. *Officer* - a bona fide officer of the taxpayer's organization.
 - e. *Full-time employee* - a full-time employee of the taxpayer.
 - f. *Family Member* - a member of the taxpayer's immediate family (i.e. spouse, parent, child, brother, etc.).
 - g. *Other* (Specify): _____

Designation - Include the corresponding letter from above (a - g)	Jurisdiction or Registration Number	Name	Signature	Date

TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY

I verified the information included in this form, verified the effective period, and validated the photo identifications of both the taxpayer and the representative.

Name	Office
Signature	Date