



**TAX RETURN SPECIALISTS AUTHORIZATION FOR THE ELECTRONIC FILING AND
DIGITAL SIGNATURE OF THE INFORMATIVE INCOME TAX RETURN OF PASS-THROUGH ENTITIES**

Sections 1061.03, 1061.06 and 1061.07 of the Puerto Rico Internal Revenue Code of 2011, as amended, establishes the obligation to file a partnership, special partnership and corporation of individuals, respectively (hereinafter, "Pass-Through Entities") Informative Income Tax Return and allows it to be authenticated by digital signature. The Pass-Through Entity that wants to appoint a Tax Returns, Statements or Refund Claims Specialist (Specialist) to sign the return in digital form on his/her behalf shall complete this form and provide it to the Specialist along with copy of the driver's license or passport of the entity's managing partner or principal officer.

Part I - Taxpayer's Information

Entity's Name		Employer Identification Number
Address	E-mail Address	Telephone

Part II - Informative Income Tax Return Pass-Through Entities

1. Taxable Year		
2. Type of Entity: <input type="checkbox"/> Partnership <input type="checkbox"/> Special Partnership <input type="checkbox"/> Corporation of Individuals		
3. Total Forms 480.60 EC		
	Amount	Tax Withheld
4. Total net income (or loss) from distributable share per category (Page 1, Part II, line 17 of the return)	\$	\$
5. Optional tax (Section 1071.10 or 1115.11 of the Code) (Page 1, Part II, line 27 of the return)	\$	\$

Part III - Designated Specialist

Specialist's Name (Print)	Social Security Number or Employer Identification Number	
Firm's Name	Registration Number	
Postal Address	E-mail Address	Telephone

Authorized Acts - The Specialist is authorized to file by electronic means and sign using the digital signature the Entity's Informative Income Tax Return - Pass-Through Entity for the taxable year _____.

Part IV - Taxpayer's Signature

I hereby declare under penalty of perjury that I have examined the electronic copy of the Informative Income Tax Return - Pass-Through Entity, schedules and other documents attached to it for the taxable year _____, and it is true, correct and complete. I hereby declare that the amounts reported in Part II, as shown above, are the same as the ones included in the electronic copy of the Informative Income Tax Return - Pass-Through Entity. I authorize the Specialist to file, by electronic means and sign using the digital signature, the Informative Income Tax Return - Pass-Through Entity for the taxable year indicated in this Authorization.

Managing Partner or Principal Officer's Name (Print)	
Managing Partner or Principal Officer's Signature	Date

This Authorization will not be valid if it is not signed and dated.