



DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO

Rev. 07.25

Tax Policy Area
Forms and Publications Division

Procedures and Requirements to Request Authorization to Prepare Substitute Forms of Informative Returns

The employer, withholding agent or entity must fill out the Application for Authorization to Prepare Substitute Forms (Form AS 2720, Rev. 14 jun 22) ("Application"). A copy of the official Informative Returns approved by the Department of the Treasury ("Department") is included, to be used as reference. The duly completed Application must be submitted together with the **Payments Online ("Colecturía Virtual") receipt with income code R5474 corresponding to the one hundred dollars (\$100) service fee** and the samples of the substitute forms designed, to the Department of the Treasury, Internal Revenue Area (Office 620), 10 Paseo Covadonga, Intendente Ramírez Building in Old San Juan. It can also be sent by email to Forms@hacienda.pr.gov or by mail to DEPARTMENT OF THE TREASURY, INTERNAL REVENUE AREA, (APPLICATION FOR AUTHORIZATION TO PREPARE SUBSTITUTE FORMS), PO BOX 9024140, SAN JUAN PR 00902-4140.

The due date to file the Application for the Informative Returns is **January 2, 2026**, and the corrections indicated by the Forms and Publications Division ("Division") must be submitted no later than 10 days after the notification date. If they are not received in this period, the Application will not be approved.

Once the Division evaluates and approves the Application, an approval letter will be issued. If the Application is not approved, a denial letter will be issued.

Entities that sell programs which include the Informative Returns approved, **are responsible for informing these procedures to the client** in order to complete their filing process.

The requirements for the approval are:

1. Include the following:
 - Substitute form of the applicable Informative Return
 - Instructions for the Payee
 - Instruction for the Payer or Withholding Agent (Optional)
2. Each Informative Return must be substantially identical in size to the Department's official form.
3. Do not include the logo of the Department.
4. The boxes do not include computations.
5. The box for the **electronic filing confirmation number** must include an example of such number. This number is provided by the Department once the electronic filing of this form is completed.

6. The grammar must be a true and exact copy of the form approved by the Department, including the instructions. The boxes and text must be substantially identical in size and shape as the official Informative Return.
7. All the boxes must be numbered accordingly.
8. The Informative Return must include the name of the company preparing the form at the bottom right corner (Prepared by...).
9. The Application for approval must include the name, telephone number and e-mail of the contact person.

Every employer, withholding agent or entity to whom the preparation of the Informative Returns is approved, is responsible for providing the employees or clients with the form approved by the Department. Any Informative Return that does not comply with the specifications of the approval is not valid, and therefore the processing of the taxpayer's return will be delayed.

IMPORTANT NOTICE

The Department progressively publishes the revision of the forms. It is the applicant's option to wait until all forms for which authorization is requested are available, so that they can all be included in the same Application (Form AS 2720). Otherwise, you may submit them in separate Applications, each one with the Payments Online ("*Colecturía Virtual*") receipt corresponding to the service fee of \$100.