

September 17, 2001

CIRCULAR LETTER 01-03

**SUBJECT: SPECIAL EXTENSION FOR FILING TAX RETURNS AND PAYMENT
OF INCOME TAX FOR CERTAIN TAXPAYERS**

To assist taxpayers affected by the terrorist attacks on the World Trade Center and the Pentagon, the Puerto Rico Treasury Department is allowing affected taxpayers until October 15 to submit any income tax return or payment that is due on or after September 11, 2001.

The Treasury Department will follow the Internal Revenue Service criteria that define the types of "affected taxpayers" as stated in Notice 2001-61. Taxpayers who believe they are entitled to relief under this letter should mark "September 11, 2001 Terrorist Attack" on the top of their returns and other documents submitted to the Treasury Department and include a letter explaining the reason(s) for granting the extension.

The Treasury Department will work closely with taxpayers who are unable to file timely returns or make timely payments and extends its prayers and sympathies to everyone affected by these attacks. Taxpayers with any questions should contact the General Consulting Division (787) 721-2020 ext. 3611 or 1-800-981-9236.

Cordially,

Juan A. Flores Galarza