

APPENDIX A

SAMPLE FORMAT FOR A LETTER RULING REQUEST

INSTRUCTIONS

To assist you in preparing a letter ruling request, the Department is providing this sample format. You are not required to use this sample format. If your request is not identical or similar to the sample format, the different format will not defer consideration of your request.

(Insert the date of request)

Treasury Department
*(Insert name of the Assistant Secretary
for Internal Revenue Area)*
Assistant Secretary for Internal Revenue Area
P.O. Box 9024140
San Juan, PR 00902-4140

Dear Mr. or Ms.:

(Insert the name of the taxpayer) requests a ruling on the proper treatment of *(insert the subject matter of the letter ruling request)* under section *(insert the number)* of the Internal Revenue Code of Puerto Rico of 1994, as amended.

[If the taxpayer is requesting expeditious handling, a statement to that effect must be attached to, or contained in, the letter ruling request. The statement must explain the need for expeditious handling. **See section 4 of Circular Letter 99-01.** Hereafter all references are to Circular Letter 99-01, unless otherwise noted.]

A. STATEMENT OF FACTS

1. Taxpayer Information

[Provide the statements required by sections 3.B(1)(i), 3.B(1)(ii), and 3.B (1) (iii)]

2. Description of Taxpayer's Business Operations

[Provide the statement required by section 3.B.(1)(iv).]

3. Facts Relating to Transaction

[The ruling request must contain a complete statement of the facts relating to the transaction that is the subject of the letter ruling request. This statement must include a detailed description of the transaction, including material facts in any accompanying documents, and the business reasons for the transaction. If the ruling request is related to only one step of a larger integrated transaction, it shall also contain the facts, circumstances and all pertinent information with respect to the complete transaction. See sections 3.B(1)(v) and 3.B(1)(vi).]

4. Facts Relating to Affiliates

[The ruling request must contain the information required with respect to members of a controlled group of which the taxpayer is also a member within the meaning of section 1028 of the Code such as names, taxpayer identifying numbers act. See section 3.B(2).]

B. RULING REQUESTED

[The ruling request should contain a concise statement of the ruling requested by the taxpayer. It is preferred that the language of the requested ruling be exactly as the response that the taxpayer wishes to receive.]

C. STATEMENT OF LAW

[The ruling request must contain a statement of the law in support of the taxpayer's views or conclusion and identify any pending legislation that may affect the proposed transaction. The taxpayer must also identify and discuss any authorities believed to be contrary to the position advanced in the ruling request. See section 3.C.]

D. ANALYSIS

[The ruling request must contain a discussion of the facts and an analysis of the law. The taxpayer also must identify and discuss any authorities believed to be contrary to the position advanced in the ruling request. See sections 3.B(vi) and 3.C.]

E. CONCLUSION

[The ruling request should contain a statement of the taxpayer's conclusion on the ruling requested.]

F. PROCEDURAL MATTERS

1. Circular Letter 99-01.

- a. [Provide the statement required by section 3.D regarding whether the same issue in the letter ruling request is in an earlier return of the taxpayer or in a return for any year of a related taxpayer.]
- b. [Provide the statement required by section 3.E.1 regarding whether the Department previously ruled on the same or similar issue for the taxpayer, a related taxpayer, or a predecessor.]
- c. [Provide the statement required by section 3.E.2 regarding whether the taxpayer, a related taxpayer, a predecessor, or any representatives previously submitted a request (including an application for change in accounting method) involving the same or similar issue but withdrew the request before a letter ruling or determination letter was issued.]
- d. [Provide the statement required by section 3.E.3 regarding whether the taxpayer, a related taxpayer or a predecessor previously submitted a request (including an

application for change in accounting method) involving the same or a similar issue that is currently pending with the Department.]

- e. [Provide the statement required by section 3.E.4 regarding whether at the same time as this request, the taxpayer or a related taxpayer is presently submitting another request (including an application for change in accounting method) involving the same or similar issue to the Department.]
- f. [Provide the statement required by section 3.C. regarding whether the law in connection with the letter ruling request is uncertain and whether the issue is adequately addressed by relevant authorities.]
- g. [If the taxpayer determines that there are no contrary authorities, a statement to that effect must be made. See section 3.C.]
- h. [If the taxpayer wants to have a conference on the issues involved in the letter ruling request, the ruling request should contain a statement to that effect. See section 3.T.]
- i. [If the taxpayer is requesting a copy of the letter ruling to be sent by facsimile (fax) transmission, the ruling request should contain a statement to that effect. This statement must also contain a waiver of any disclosure violations resulting from the fax transmission. See section 3.N.]
- j. [If the taxpayer is requesting separate letter rulings on multiple issues, the letter ruling request should contain a statement to that effect. See section 3.K.]

2. Administrative

- a. [The ruling request should state: "The checklist required by Circular Letter 99-01 is enclosed." See section 3.J.]
- b. [The ruling request should state: "The required filing fee of \$ *(Insert the fee amount)* is enclosed." See section 3.A.]
- c. [If the taxpayer's authorized representative is to sign the letter ruling request or is to appear before the Department in connection with the request, the ruling request should state: "A Power of Attorney is enclosed." See sections 3.G., 3.L., 3.M., and 3.N.]

Very truly yours,

(Insert the name of the taxpayer or the taxpayer's authorized representative)

By:

Signature

Date

Typed or printed name of person signing request.

DECLARATION: [See section H.]

Under penalties of perjury, I declare that I have examined this request, including the accompanying documents, if any, and to the best of my knowledge and belief, this request contains all relevant facts relating to such request, the facts presented in support of the requested ruling are true, correct and complete, and the issue(s) contained therein (a) are not being considered by the Puerto Rico Treasury Department in connection with an active examination or audit of a tax return of the interested parties or by the Assistant Secretary for Appeals; and (b) are not pending litigation in a case involving the undersigned or a related taxpayer.

(Insert the name of the taxpayer)

By:

Signature

Title

Date

Typed or printed name of
person signing declaration

[If the taxpayer is a corporation that is a member of an affiliated group filing consolidated returns for federal tax purposes, the above declaration must also be signed and dated by an officer of the common parent of the group. See section 3.H.]