

**APPENDIX B**  
**CHECKLIST**  
**IS YOUR LETTER RULING REQUEST COMPLETE?**

**INSTRUCTIONS**

The Department will be able to respond more quickly to your letter ruling request if it is carefully prepared and complete. To ensure that your request is in order, use this checklist. Complete the four items of information requested before the checklist. Answer each question by circling "Yes," "No," or "N/A." When a question contains a place for a page number, insert the page number (or numbers) of the request that gives the information called for by a "Yes" answer to a question. **Sign and date the checklist (as taxpayer or authorized representative) and place it on top of your request.**

If you are an authorized representative submitting a request for a taxpayer, you must include a completed checklist with the request or the request will either be returned to you or the request will be deemed not filed and substantive consideration of it will be deferred until a completed checklist is submitted. **If you are a taxpayer preparing your own request without professional assistance, an incomplete checklist will neither cause the return of your request nor defer substantive consideration of your request.** However, you should still complete as much of the checklist as possible and submit it with your request.

**TAXPAYER'S NAME** \_\_\_\_\_

**TAXPAYER'S I.D. NO.** \_\_\_\_\_

**ATTORNEY/P.O.A.** \_\_\_\_\_

**PRIMARY CODE SECTION** \_\_\_\_\_

**CIRCLE ONE**

**ITEM**

Yes	No		1. Have you read Circular Letter 99-01 to see if part or all of the request involves a matter on which letter rulings are not issued or are ordinarily not issued? (Hereafter, all references are to Circular Letter 99-01.)
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Yes	No	N/A	2. If your request involves a matter on which letter rulings are not ordinarily issued, have you given compelling reasons to justify the issuance of a letter ruling? See section 2.B(1).
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Yes Page	No	N/A	3. If the request deals with a completed transaction, have you filed the return for the year in which the transaction was completed?. See sections 2.A. and 2.B.
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Yes	No	N/A	4. Are you requesting a letter ruling on a hypothetical situation or question? See section 2.B(2)(i).
Yes	No		5. Are you requesting a letter ruling on alternative plans of a proposed transaction? See section 2.B(2)(i).
Yes	No		6. Are you requesting the letter ruling for only part of an integrated transaction? See sections 2.B(2)(iii) and 3.B.
Yes Pages	No	N/A	7. If the ruling request is related to only one step of a larger integrated transaction, have you included all facts circumstances and pertinent information with respect to the transaction. See section 2.B(2)(iii) and 3.B(1).
Yes	No		8. Are you requesting the letter ruling for a business, trade, industrial association, or similar group concerning the application of tax law to its members? See section 2.B(1).
Yes Pages	No		9. Have you included a complete statement of all the facts relevant to the transaction? See section 3.B(1).
Yes	No	N/A	10. Have you submitted with the request true copies of all wills, deeds, and other documents relevant to the transaction, and labeled and attached them in alphabetical sequence? See section 3.B(1).
Yes Pages	No		11. Have you included 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? See section 3.B(2).
Yes	No	N/A	12. Have you included the most recent audited financial statements of the parties to a corporate distribution, reorganization or liquidation? See section 3.B(1).
Yes	No	N/A	13. Have you submitted with the request a copy of all applicable foreign laws, and certified Spanish or English translations of documents that are in a language other than Spanish or English or of foreign laws in cases where Spanish or English is not the official language of the foreign country involved?
Yes Pages	No		14. Have you included, rather than merely incorporated by reference, all material facts from the documents in the request? Are they accompanied by an analysis of their bearing on the issues that specifies the document provisions that apply? See section 3.B(1).

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| Yes<br>Page  | No | 15. Have you included the required statement 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? See section 3.D.  |
| Yes<br>Page  | No | 16. Have you included the required statement regarding whether the Department previously ruled on the same or similar issue for the taxpayer, a related taxpayer, or a predecessor? See section 3.E.1.  |
| Yes<br>Page  | No | 17. Have you included the required statement 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 the letter ruling or determination letter was issued? See section 3.E.2. |
| Yes<br>Page  | No | 18. Have you included the required statement 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 similar issue that is currently pending with the Department? See section 3.E.3.   |
| Yes<br>Page  | No | 19. Have you included the required statement 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? See section 3.E.4.   |
| Yes<br>Page  | No | 20. Have you included the required statement of relevant authorities in support of your views? See section 3.C.   |
| Yes<br>Page  | No | 21. Have you included the required statement regarding whether the law in connection with the request is uncertain and whether the issue is adequately addressed by relevant authorities? See section 3.C.  |
| Yes<br>Pages | No | 22. Does your request discuss the implications of any legislation, tax treaties, court decisions, regulations, notices, revenue rulings or revenue procedures that you determined to be contrary to the position advanced? See section 3.C., which states that taxpayers must inform the Department of such authorities.  |
| Yes<br>Page  | No | 23. If you determined that there are no contrary authorities, have you included a statement to this effect in your request? See section 3.C.  |

Yes Page	No	N/A	24. Have you included in your request a statement identifying any pending legislation that may affect the proposed transaction? See section 3.C.
Yes Page	No		25. Have you (or your authorized representative) signed and dated the request? See section 3.G.
Yes	No	N/A	26. If the request is signed by your representative or if your representative will appear before the Department in connection with the request, is the request accompanied by a properly prepared and signed power of attorney with the signatory's name typed or printed?
Yes Page	No		27. Have you included, signed, and dated the penalties of perjury statement in the form required by section 3.H.
Yes	No	N/A	28. Are you submitting your request in duplicate? See section 3.B.
Yes Pages	No	N/A	29. If you are requesting separate letter rulings on different issues involving one factual situation, have you included a statement to that effect in each request? See section 3.K.
Yes	No	N/A	30. If you want copies of the letter ruling sent to more than one representative, does the power of attorney contain a statement to that effect? See section 3.M.
Yes	No	N/A	31. If you (the taxpayer) want the original of the letter ruling to be sent to you, does the letter ruling request contain a statement to that effect? See section 3.L.
Yes	No	N/A	32. If you do not want a copy of the letter ruling to be sent to any representative, does the power of attorney contain a statement to that effect? See section 3.L.
Yes Page	No	N/A	33. If you want your letter ruling request to be processed ahead of the regular order or by a specific date, have you requested expeditious handling in the manner required by section 4 and stated a compelling need for such action in the request?
Yes Page	No	N/A	34. If you are requesting a copy of the letter ruling to be sent by facsimile (fax) transmission, have you included a statement containing a waiver of any disclosure violations resulting from the fax transmission? See section 3.N.
Yes Page	No	N/A	35. If you want to have a conference on the issues involved in the request, have you included a request for conference in the letter ruling request? See section 3.T.

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| Yes | No |     | 36. Have you included the correct filing fee with the request and made your check or money order payable to the Secretary of the Treasury? See section 3.A.                        |
| Yes | No | N/A | 37. If your request is covered by any of the guidelines in section 3.C., have you complied with all of the requirements of the applicable Circular Letter or administrative order? |
| Yes | No |     | 38. Have you addressed your request to the Assistant Secretary for Internal Revenue Area? The mailing address is:  |

**Puerto Rico Treasury Department  
Internal Revenue Area  
P.O. Box 9024140  
San Juan, PR 00902-4140**

However, if a private delivery service is used, the address is:

**Puerto Rico Treasury Department  
Internal Revenue Area  
Sixth Floor Office 620  
Intendente Alejandro Ramírez Building  
Stop 1 Paseo Covadonga  
San Juan, PR 00902**

The package should be marked: RULING REQUEST SUBMISSION. Improperly addressed requests may be delayed in reaching the Internal Revenue Area for initial processing.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title or Authority

\_\_\_\_\_  
Date

\_\_\_\_\_  
Typed or printed name of  
person signing checklist