

January 8, 2013 www.mcvpr.com**TAX ALERT*****New Taxpayer's Representatives Services Office at PR Treasury***

On December 28, 2012, the Puerto Rico Treasury Department ("Treasury") issued Informative [Bulletin No. 12-16](#) ("IB 12-16") announcing the opening of a new office to handle tax claims filed by taxpayer's representatives ("Oficina de Servicios al Contribuyente para Representantes"). Initially, services will be provided exclusively by e-mail. In the future, Treasury also plans to provide services by appointment at an office to be located in the Capital Center Building, Hato Rey.

Beginning on January 2, 2013, representatives may file taxpayer's claims using the following e-mail address: centrorepresentantes@hacienda.gobierno.pr. All claims must be accompanied by an executed *Power of Attorney and Declaration of Representative* (Treasury Form AS 2745) and copies of the tax return or other pertinent evidence.

During the initial stage, e-mail claims are limited to:

- Individual Income Tax Returns
- Quarterly Return for Income Tax Withheld at Source
- Annual Reconciliation Statement of Services Rendered
- Nonresident Annual Reconciliation Statement of Income Subject to Withholding
- Sales and Use Tax Monthly Return

Taxpayer's representatives may continue to handle claims at any of Treasury's Taxpayers Service Centers. However, claims made via e-mail will be exclusively handled through electronic means.

For further information on this matter, you may contact any of the attorneys listed below, all members of our Tax Practice Group.

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