



## Power and Declaration of Representation

Section 6176 of the Puerto Rico Internal Revenue Code of 1994, as amended, authorizes the Secretary of the Treasury to regulate the practice of the persons representing the taxpayers before the Department of the Treasury. To enforce the provisions of this section, the taxpayer who wants to appoint a person to act in his/her representation must complete this form.

### AUTHORIZATION FOR REPRESENTATION

**1. Taxpayer's information (In case of individuals, include name, initial, last name and second last name. If you are married and filing jointly, you must complete the spouse's information)**

Taxpayer's name			Taxpayer's social security number		
Postal address			Employer's identification number		
			Spouse's social security number		
Zip code					
Spouse's first name and initial	Last name	Second last name	Telephone (Home)		Telephone (Office)

I appoint the following representative(s) as attorney(s) in fact:

**2. Representative(s) information**

Representative's name and address	Telephone number	Fax number
	Registration number	Check (✓) if changed: Address <input type="checkbox"/> Telephone <input type="checkbox"/>
Representative's name and address	Telephone number	Fax number
	Registration number	Check (✓) if changed: Address <input type="checkbox"/> Telephone <input type="checkbox"/>

to represent the taxpayer(s) before the Department of the Treasury for the following tax matters:

**3. Tax matter**

Type of tax (Income, Excise, Employment, etc.)	Forms (Return, Statement, etc.)	Year(s) or Period(s)

**4. Acts authorized** - The representative(s) is (are) authorized to receive and inspect confidential information and to perform any and all acts that I (we) can perform with respect to tax matters described on line 3, including the authority to present taxpayer's information and documents; sign any agreement, consent or document; make appearances before the Department of the Treasury and its functionaries; attend to every administrative hearing; accept or agree according with the law and regulations, any matter related with my (our) tax responsibility and accept or negotiate on my (our) behalf any resolution or administrative decision, or to make the decisions that in his/her/their judgement are correct.

List any specific additions or deletions to the acts authorized in this power of representation: \_\_\_\_\_.

**Note:** A Returns or Declarations Specialist, who is not named as representative, cannot sign any document for the taxpayer.

**5. Receipt of reimbursement or refund checks** - If you want to authorize a representative named on line 2 to receive, but not to endorse or cash refund or reimbursement checks, initial here \_\_\_\_\_ and specify the name of that representative below.

Name of the representative authorized to receive reimbursement or refund check(s): \_\_\_\_\_.

**6. Notices and communications** - Original notices and other written communications will be sent to the first representative and a copy to the taxpayer, unless you check one or more of the boxes below.

a. If you want to receive the original and the first representative named on line 2 to receive copy of such notices or communications, check (✓) this box

b. If you also want the second representative listed to receive a copy of such notices and communications, check (✓) this box

c. If you do not want any notices or communications sent to your representative(s), check (✓) this box

**7. Revocation of prior power(s) of representation** - The filing of this authorization of representation revokes all earlier authorizations on file with the Department of the Treasury for the same tax matter and years or periods covered by this document. If you do not want to revoke a prior authorization check (✓) here

**(You must attach a copy of any authorization of representation you want to remain in effect).**

**8. Signature of taxpayer** - In the case of tax matter concerning an individual income tax return filed jointly, both, the taxpayer and the spouse, must sign if joint representation is requested. On the other hand, if it is signed by a corporate officer, partner, guardian, executor, administrator or trustee on behalf of the taxpayer, such representative certifies that he/she have the authority to sign this form on behalf of the taxpayer.

Name (print letter)	Signature	Date	Title (if applicable)

**If the Authorization of Representation is not signed and dated, it will not be valid and will be returned.**

**DECLARATION OF REPRESENTATIVE**

I declare under penalty of perjury that:

- I am not currently under suspension or disbarment from practice as a representative before the Department of the Treasury as a Returns, Declarations and Refund Claims Specialist;
- I have knowledge of the provisions of Section 6176 of the Puerto Rico Internal Revenue Code of 1994, as amended (Code) and the regulations of such section;
- I am authorized to represent the taxpayer(s) identified on line 1 for the tax matter(s) specified there; and
- I am one of the following:
  - a. Lawyer - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b. Certified Public Accountant - and individual duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c. Returns and Declarations Specialist - an individual duly registered in the Department of the Treasury as a Returns, Declarations and Refund Claims Specialist as established in Section 6170 of the Code.
  - d. Officer - a bona fide officer of the taxpayer's organization.
  - e. Full time employee - a full-time employee of the taxpayer.
  - f. Family Member - a member of the taxpayer's immediate family (i.e. spouse, parent, child, brother).
  - g. Other (Specify): \_\_\_\_\_

Designation - Insert above letter (a - g)	Jurisdiction or Register Number	Date	Signature

**Note:** Requirements to be a representative:

The representative must show that:

- A) has observed proper conduct at all times;
- B) has the necessary qualifications to provide valuable services to the persons; and
- C) is competent in tax matters, in a way that allows him/her to advise and assist the persons in the presentation of their cases.