

Form AS 2908.1(previously 330-05)
Rev. may 6 05
CA 04-05Commonwealth of Puerto Rico
Department of the Treasury
INTERNAL REVENUE AREA

OFFICIAL USE

Negociado de Servicio al Contribuyente
(Centro de Llamadas y Correspondencia)

Número de Registro

**REQUEST FOR CERTIFICATIONS
BY MAIL**

Preparada por:

Note: Use this form to request by mail the following Certifications: **(a)** Debt Certification, **(b)** Income Tax Return Filing Certification and **(c)** Certification of the Information Included on the Individual Income Tax Return.

Name of taxpayer, deceased or donor (as applicable)	Social Security No.
Name of spouse (as applicable)	Social Security No.
Name of administrator or authorized agent (as applicable)	Social Security No.
Taxpayer's postal address	Office Telephone:
	Home Telephone:

PART I TYPE OF TAXPAYER - Please, check only one type of taxpayer per request form
 Individual/Deceased
 Fiduciary or Estate
 Partnership
 Corporation
PART II SERVICE REQUESTED - Please, check the type of service requested

- Debt Certification, **Form SC 6096** - Free of Charge.
- Income Tax Return Filing Certification, **Form SC 6088** – one \$5.00 Internal Revenue stamp for each Certification requested.
- Certification of the Information Included on the Individual Income Tax Return, **Form SC 2903** – one \$5.00 Internal Revenue stamp for each Certification requested. This Certification substitutes the Copy of Individual Income Tax Return.

PART III DETAIL OF DOCUMENTS REQUESTED

Document requested (See Part II for details)	Tax Period		Amount of documents requested	Total amount to pay in Internal Revenue stamps	
	Beginning	Ending		Cost	Total amount to pay
Form SC 6096	Does not apply	Does not apply		Free of Charge	
Form SC 6088	<input type="checkbox"/> 5 year period	<input type="checkbox"/> 10 year period		\$5.00	
Form SC 2903 (This request form provides only for 3 tax periods. Please complete another form for additional tax periods)				\$5.00	
				\$5.00	
				\$5.00	

PART IV DETAIL OF INTERNAL REVENUE STAMPS INCLUDED WITH THIS REQUEST

Serial number	Cost	Serial number	Cost	Serial number	Cost
	\$		\$		\$

PART V DECLARATION AND SIGNATURE

I hereby declare under the penalty of perjury, that the information provided on this document is true, correct and complete. Also, I certify that the information of my identification card is correct and that I am available to present the same if it is required by the Department.

Name (print letter)	Signature	Date
Person requesting the service:	Type of Identification (Please include copy of the same):	Identification Card No.
<input type="checkbox"/> Taxpayer / Spouse <input type="checkbox"/> Authorized Agent / Administrator	<input type="checkbox"/> License <input type="checkbox"/> Employee card - public sector <input type="checkbox"/> Electoral card <input type="checkbox"/> Student card - public system <input type="checkbox"/> Passport <input type="checkbox"/> Veteran identification card	

Conservation: Six (6) years.

SEE INSTRUCTIONS ON BACK.

FORM AS 2908.1 - REQUEST FOR CERTIFICATIONS BY MAIL

Instructions

1. The **Request for Certifications by Mail**, Form AS 2908.1 (from now on **Request**), will be used by any taxpayer (authorized agent / administrator) interested in obtaining by **mail** any of the documents indicated in **Part II** of this form. Nevertheless, the Certifications may be obtained immediately at the following locations: (a) Form SC 6096, **Debt Certification**; (b) Form SC 6088, **Income Tax Return Filing Certification**, at any of the Internal Revenue Collections Offices and Taxpayer's Service Centers of the Department (Centers) and (c) Form SC 2903, **Certification of the Information Included on the Individual Income Tax Return**, at any Center. This Certification **substitutes** the copy of the individual income tax return, **has the same validity for every purpose** as the copy of the return and contains the most relevant facts of the same, including the biographical and financial information presented by the taxpayer and any adjustment made by the Department of the Treasury.
2. As applicable, the **Request** must include an Internal Revenue stamp (please do not send cash with this request) **for each one** of the Certifications requested, and **copy** of the photo identification card of the taxpayer and authorized agent or administrator, whichever applies. If the applicant is an authorized agent, the **Request** must include Form AS 2745-A, Power and Declaration of Representation, or a letter signed by the taxpayer authorizing the request. If the taxpayer is a corporation or other juridical entity, the **Request** must include a letter, in stamped paper of the corporation or entity, signed by the corporation's authorized executive. If the taxpayer is a veteran, he must include the Honorable Discharge (Form DD-214) to receive this service free of charge. If the taxpayer who is a veteran dies, the surviving spouse is entitled to the same benefit of obtaining the copy free of charge if the Certificate of Marriage, Certificate of Death and Form DD-214 of the deceased veteran are submitted.

The petitioner will submit a valid photo identification card, with a legible name and signed. The identification must be issued by the Agencies, Municipalities, Public Corporations or Instrumentalities of the Commonwealth of Puerto Rico or the United States. The qualified identifications are the following: (a)- Driver's license; (b)- Electoral card; (c)- Student card of the public sector; (d)- Employee card of the public sector; (e)- Veteran identification card; (f)- Passport (in these cases it will be accepted the passport issued by any foreign authority).

3. The **Request** must be completed in all of its parts and **mailed** to the following address: Department of the Treasury, Telephone Calls and Mailing Center, Taxpayer's Service Bureau, PO Box 9024140, San Juan, PR 00902-4140. For the location of the Centers and to obtain additional information regarding this procedure, you may call the following telephone numbers: **[San Juan (787) 724-6666/ 1-800-981-7666] – [Ponce (787) 844-8800] – [Bayamón (787) 778-4949] – [Caguas (787) 258-5272, 745-0666] – [Mayagüez (787) 265-5200]**.
4. If the taxpayer or the spouse died, the **Request** can be completed by the following:
 - ⇒ **Widow (er)** – If the taxpayer or his spouse filed the return as married living with spouse, the surviving taxpayer or spouse can request the Certification. Nevertheless, if the taxpayer or his spouse filed separate returns, the surviving taxpayer or spouse can not request the Certification for the other unless he/she is one of the heirs, one of the testamentary beneficiaries or the testamentary executor, in which case the Heirs Declaration or Testament must be included, as applicable.
 - ⇒ **Any heir** – Can request the Certification and must include the Heirs Declaration with the **Request**. If the heir is a minor, the legal representative must complete and sign the form **Power and Declaration of Representation** (Form AS 2745-A). Also, the legal representative must submit the Court Resolution with the **Request**, in which he was designated as representative.
 - ⇒ **Any beneficiary or testamentary executor** – Can request the Certification and include the Testament with the **Request**. If the beneficiary is a minor, the legal representative must complete and sign the form **Power and Declaration of Representation** (Form AS 2745-A). Also, the legal representative must submit the Court Resolution with the **Request**, in which he was designated as representative.

Also, the petitioner must include with the **Request** the Certificate of Death and **copy** of the photo identification, as applicable, in accordance with the established procedures.

5. If the **Request is incomplete**, the necessary information will be required in writing. The Department of the Treasury will consider the case terminated after **20** working days without receiving the answer and will return all the documents submitted by mail, including the Internal Revenue canceled stamps. The Internal Revenue stamps will be canceled as payment for the administrative expenses incurred by the Department in the receipt, handling and return of the documents that could not be processed, and the same can not be used to request any other service, neither you can claim their cost. If the taxpayer is still interested in the Certification, he must submit another request with the purchase of the corresponding Internal Revenue stamps.