

Form AS 2778.1

Rev. Apr 8 13

Commonwealth of Puerto Rico
DEPARTMENT OF THE TREASURY
Internal Revenue Area

**POWER AND DECLARATION OF REPRESENTATION FOR DIGITAL SIGNATURE BY
RETURNS, DECLARATIONS AND REFUND CLAIMS SPECIALISTS**

Section 6051.12 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), establishes that the Secretary of the Treasury may require the electronic filing of any return, declaration or form required by any Subtitle of the Code, in which cases the taxpayer's digital signature will be accepted as valid. Also, Section 1061.01 of the Code establishes the obligation to file an income tax return in the case of individuals and allows for it to be authenticated by digital signature. The taxpayer who wants to appoint a Returns, Declarations and Refund Claims Specialist (Specialist) to sign in digital form on his/her behalf those returns or forms that may or shall be filed by electronic means, shall complete this form and provide it to the Specialist. In the case of individuals, you shall include with this document copy of one of the following identifications: driver's license, passport issued by any foreign authority, electoral card, veterans identification card, and student or employee card of the public sector.

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

Taxpayer's Name	Social Security Number
Spouse's Name (In the case of juridical entities, include in this space the name of the contact person)	Employer's Identification Number
Postal Address	Social Security Number
	Telephone Number

2. Specialist's Information

Specialist's Name	Social Security or Employer Identification Number
Name of the Firm or Business	Registration Number
Postal Address	Telephone Number

3. Tax Matter

Type of Tax	Return or Form	Taxable Year, Quarter or Period

4. Authorized Acts – The Specialist is authorized to sign using the digital signature for the Return(s) or Form(s) detailed in the "Tax Matter" Section of this document for the indicated taxable year(s) or period(s).

5. Taxpayer's Signature (In the case of individuals, if filing a joint return, both, the taxpayer and spouse shall sign this document. On the other hand, if this document is signed by a corporate officer, partner, guardian, executor, administrator or trustee on behalf of the taxpayer, such representative certifies that he/she has the authority to sign this form on behalf of the taxpayer).

Taxpayer's Signature	Date
Name (Print)	Date
Spouse's Signature	Date

This power and declaration of representation will not be valid if it is not signed and dated.