



**CERTIFICATION OF REASONS FOR WHICH THE TAXPAYER IS NOT
REQUIRED BY LAW TO FILE THE INDIVIDUAL INCOME TAX RETURN**

PART I - TAXPAYER'S GENERAL INFORMATION (To be completed by the taxpayer)

(If the certification is prepared for a deceased taxpayer include the decedent's information and complete the Declaration of Part V)

Taxpayer's Name	Social Security Number
Spouse's Name	Spouse's Social Security Number
Home Telephone ()	Work Telephone ()
Postal Address (Post Office Box, City, Country, Zip Code)	Home Address (Town or Urbanization, Number, Street, City, Country, Zip Code)

PART II - REASONS FOR WHICH YOU DID NOT FILE YOUR RETURN (To be completed by the taxpayer)

I certify that for each one of the taxable years detailed below, my personal status and the reasons for which I did not file the income tax return are the following:

Taxable Year	Personal Status	Reasons

PART III - PURPOSE OF THIS CERTIFICATION (To be completed by the taxpayer)

PART IV - TAXPAYER'S SWORN STATEMENT (To be completed by the taxpayer)

I, _____, resident of _____, voluntarily declare under penalties of perjury that the information provided in this document is true, correct and complete.

_____	_____	_____
Signature or Mark of the Taxpayer, Tutor or Representative	Name and Signature of Witness of the Mark	Date
_____	_____	_____
Signature or Mark of the Spouse	Name and Signature of Witness of the Mark	Date

PART V - DECLARATION OF ADMINISTRATOR IN CASE OF DECEASED TAXPAYER (To be completed by the administrator)

I hereby declare under penalties of perjury that I am the administrator of the estate of _____, social security number _____ - _____ - _____, and to the best of my knowledge and belief, the information provided in Parts I, II and III of this document, was presented on behalf of this decedent and the same is true, correct and complete.

Administrator's Name

Administrator's Signature

Date

()

Administrator's Telephone Number

Administrator's Address

WARNING

You are warned that if you provide any false or incorrect information in this Certification, and after the corresponding evaluation the Department of the Treasury determines that the same was issued based on such false or incorrect information, you will be referred for criminal investigation for the possible commission of a third degree felony. You will also be responsible to pay the full amount of tax owed and the interest, penalties and additions to the tax corresponding to each period for which you were required to file an income tax return but failed to do so within the term established by law, independently of any other criminal action resulting for such omission.

INSTRUCTIONS

The Certification of Reasons for which the Taxpayer is Not Required by Law to File the Individual Income Tax Return (Form AS 2781.1) is the mechanism that the Department of the Treasury (Department) uses in order for the taxpayers to indicate the reasons for which they have not filed the income tax returns in any taxable year.

This document complements the Income Tax Returns Filing Certification (Form SC 6088) that must be presented by every person who is going to render or receive a service, provide a good, request any license or to complete any transaction at any of the governmental instrumentalities.

When is it used?

Form AS 2781.1 is used in those cases where Form SC 6088 shows that the taxpayer did not file some of the income tax returns corresponding to the last 5 or 10 taxable years, as applicable.

Where can you request it?

Form AS 2781.1 is available at the Forms and Publications Division, Office 603 of the Department in Old San Juan or you may request it by calling (787) 722-0216. Also, you may obtain it accessing our site on the Internet: www.hacienda.pr.gov.

How and who can complete and file this certification?

Except as indicated later on, only the taxpayer or his/her spouse can complete this certification and sign the declaration of Part IV.

In those cases where the taxpayer exercises his/her right to grant a written power authorizing any person to represent him/her, such person will be authorized to sign this Certification on behalf and in representation of the taxpayer. The representative may be designated as such by means of a power granted before a notary, by will or by law or order from a court (in the case of a tutor).

Deceased Taxpayer : When the certification is prepared for a deceased taxpayer, the administrator shall provide all the decedent's information and complete Part V, instead of Part IV.