



OFFICIAL COMMUNICATION

TO: GRANTEES AND REPRESENTATIVES OF GRANTEES OF ACT 20, ACT 22, ACT 73 AND ACT 83 TAX EXEMPTION DECREES

RE: UPLOAD OF DOCUMENTS AND ONLINE SUBMITTAL OF APPLICATIONS AND ANNUAL REPORTS

During the past few days, many users of the DDEC Online Applications Platform (“Platform”) have contacted the Office of Industrial Tax Exemption (“OITE”) in order to clarify what are the next steps once they complete filling out the corresponding applications or annual reports. Although detailed instructions for using the Platform were posted on OITE’s website, www.oeci.pr.gov, we want to illustrate how the upload of documents and online submittal processes looks like.

All we need from you is to forward this communication in case you are a service provider.

We are committed to assist you properly through this transition process.

Sincerely,

The Department of Economic Development and Commerce

Attachment (1)

Upload of Documents and Online Submittal

1. When you finish filling out the Application or Annual Report, you must save the document and go to the Home Page. You will find there, under the Status's Section, your Application or Annual Report. Please, click the "Upload" symbol () and proceed to upload all the required documents, with exception of the "Sworn and Signed Application" or the "Sworn and Signed Annual Report". You will notice that the document has been marked with a check mark, indicating that the attachment has been uploaded (see image 1).

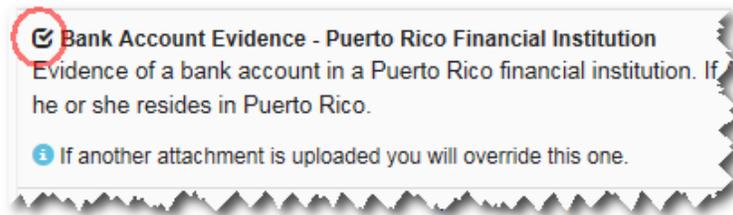


Image 1

2. After uploading all the required documents, the page List of Attachments will enable the button Submit (see image 2), so that you can submit the application or annual report you are filing for a pre-evaluation by the OITE. An Application Submittal (or annual report submittal) page appears (see image 3). It presents general information about the application or annual report. Press the Submit Application (or annual report) button to submit the application or annual report to OITE. Once you submit it, OITE will receive your application or annual report as Submitted Online status, and you will receive an email confirming that the Application or Annual Report has been successfully submitted.



Image 2

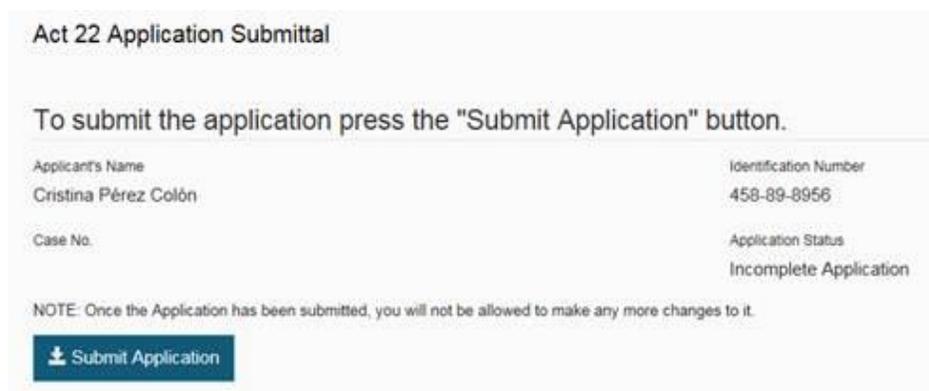
A screenshot of the "Act 22 Application Submittal" page. The page has a light gray background. At the top, it says "Act 22 Application Submittal". Below that, it says "To submit the application press the 'Submit Application' button." There is a table with two columns and two rows of information. The first row shows "Applicant's Name" as "Cristina Pérez Colón" and "Identification Number" as "458-89-8956". The second row shows "Case No." and "Application Status" as "Incomplete Application". Below the table, there is a note: "NOTE: Once the Application has been submitted, you will not be allowed to make any more changes to it." At the bottom, there is a dark blue button with a white checkmark icon and the text "Submit Application".

Image 3

- After this, you will see the application in the Status index with only the action for download pdf enable (see image 4).

> Status

Type	Applicant Name	Case Number	Status	Filing Date Due Date	Actions
Act 22 Application	Cristina Pérez Colón		Submitted Online		

Image 4

- In the case of an annual report, you click the folder Manage of your Decree (see image 5). It will redirect you to the Annual Reports for Decree page, where you will see the index with the annual reports you have created or submitted (see image 6). You will notice that the only action you have enable is the download pdf.

Act 20 Decree			
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Image 5

Annual Reports for Decree:

Comply

Taxable Year End	Status	Submitted by	Submitted On	Actions
12/31/2014	Pending Filing			

Image 6

- After the OITE determines that the Application or Annual Report is complete, your application or annual report status will be changed to Complete Application (or Annual Report), and you will receive an email notification regarding this (see image 7). After you receive said confirmation, you must proceed to swear the Application or Annual Report before a public notary and upload/submit the Sworn Application or Annual Report online. Then, you can return to the DDEC Online Applications Platform, in order to upload, the “Sworn and Signed Application” or the “ Sworn and Signed Annual Report” and continue with the filing process, by pressing the upload button (). You will notice that the box for Application Sworn and Signed or the Annual Report Sworn and Signed has been enabled for you to upload the document (see image 8).

> Status

Type	Applicant Name	Case Number	Status	Filing Date Due Date	Actions
Act 22 Application	Cristina Pérez Colón		Complete Application		

Image 7

Application - Sworn and Signed
 Application, sworn and signed by the applicant.

Image 8

- Once you upload the sworn and signed document, you will be able to press the Complete Online Process button in order to complete the filing process online (see image 9).

Application - Sworn and Signed
 Application, sworn and signed by the applicant.

If another attachment is uploaded you will override this one.

Image 9

- The Complete Online Process page appears (see image 10). It presents general information about the application or annual report. Press the button Complete Application. OITE will receive your application or annual report as Pending Filing, and you will receive a notification with instructions regarding the steps to finish the process of filing (see image 11).

Complete Online Process

Act 22 Application General Information

Applicant's Name
Cristina Pérez Colón

To complete the online process for the Application, press the "Complete Application" button.

NOTE: Once the Application has been completed, you will not be allowed to make any more changes to it.

Image 10

> Status

Type	Applicant Name	Case Number	Status	Filing Date Due Date	Actions
Act 22 Application	Cristina Pérez Colón		Pending Filing		

Image 11

- Finally, you have to make the corresponding payment at the Office of Industrial Tax Exemption. Although eventually the Platform is going to include a mechanism for the online payment of filing fees, at the present time you must make or send all corresponding payments at or to the OITE. Copy of the email notification that confirms that the Application or Annual Report has

been accepted by the OITE as complete should be presented or sent at or to the OITE, with the corresponding payment. OITE's contact information can be found at its website, www.oeci.pr.gov.

9. All payments should be made to the attention of the Secretary of the Department of Treasury of Puerto Rico, by Manager's Check or Money Order, with the exception of the "Act 22 – One-Time Fee of \$5,000".
10. Unless the Applicant or Grantee (1) uploads the sworn and signed Application or Annual Report and (2) complies with the payment requirement, the Application or Annual Report **will not be considered filed**.