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## WHAT'S NEW

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### **Act 273 Application – Now available through DDEC & PRIDCO Online Applications Platform**

Since our official launching on May 1, 2015, you have been able to create and manage applications under Act 20-2012, Act 22-2012, Act 73-2008, and Act 83-2010, and comply with the annual report filing requirement under Act 1-2011, Act 8-1987, Act 20-2012, Act 22-2012, Act 73-2008, Act 83-2010 and Act 135-1997 through the DDEC & PRIDCO Online Applications Platform (“Platform”). This Platform, a secure web-based application, was designed to provide a faster and easier experience to all of those who, like you, want to enjoy the multiple benefits of the Puerto Rico’s Tax Incentives Program. That’s why we recently incorporated to it the Application for Act 273-2012.

Since November 3, 2016, those International Financial Entities, authorized to operate as such by the Commissioner of Financial Institutions, that wish to apply for a tax exemption decree under Section 8(e) of such Act can do it through the Platform. It is our goal to continue making available other applications, forms and reports through the Platform, as well to continue making your experience a better one.

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## SUPPLEMENTARY DOCUMENTS

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**For Act 20 Application** – The following documents must be uploaded to the Platform as part of the submittal process of an Act 20 Application for a company whose existence or operations has been for more than one taxable year:

- Two (2) commercial references addressed to the Director of the Office of Industrial Tax Exemption (at least one of them has to be a bank commercial reference);
- Applicant's original financial statements corresponding to the last three (3) years (natural or fiscal), certified by a certified public accountant or sworn before a public notary;
- Certificate of Good Standing, issued by the Department of State of Puerto Rico;
- Resume or curriculum vitae for each direct or indirect stockholder, partner or member;
- Copy of Certificate of Registry or Certificate of Authorization to Do Business in Puerto Rico, issued by the Department of State of Puerto Rico;
- Certificate of Filing of Income Tax Returns, issued by the Department of Treasury of Puerto Rico, for the last five (years) regarding the Applicant and its direct or indirect shareholders, partners or members. If the shareholders, partners or members were not required to file Income Tax Returns, please submit Form SC-2781 or its equivalent issued by the Department of Treasury;
- Negative Certificate of Debt, issued by the Department of Treasury of Puerto Rico. If Applicant or any of its direct or indirect shareholders, partners or members have any debt with the Department of Treasury, please provide evidence of payment plan, administrative review or debt balance;
- All Concepts Debt Certificate issued by the Municipal Revenue Collection Center (CRIM, by its Spanish acronym);
- Debt Certificate for concept of Social Security for Chauffeurs, issued by the Department of Labor and Human Resources of Puerto Rico;
- Negative Certificate of Debt issued by the State Insurance Fund Corporation of Puerto Rico;
- Debt Certificate for concept of Unemployment and Disability, issued by the Department of Labor and Human Resources of Puerto Rico;
- Ownership chart containing intermediate or related entities to the Applicant. It should include information up to the ultimate stockholders, partners or members;

- Criminal record of every direct or indirect stockholder, partner or member of the Applicant, issued by the corresponding authority of the State or Country of last residence;
- Copy of Employer Identification Number;
- Application, sworn and signed by an authorized officer of the Applicant. Applicant must upload the entire Application as well as the Declaration and Acknowledgment and Sworn Statement. If the Application is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

If the company's existence or operations has been less than or equal to one taxable year, only the following documents must be uploaded to the Platform as part of the submittal process of the Act 20 Application:

- Two (2) commercial references addressed to the Director of the Office of Industrial Tax Exemption (at least one of them has to be a bank commercial reference). If the Applicant doesn't have commercial references at the time of applying, the commercial reference can be provided by any direct or indirect stockholder, partner, or member of the Applicant;
- Resume or curriculum vitae for each direct or indirect stockholder, partner or member;
- Copy of Certificate of Registry or Certificate of Authorization to Do Business in Puerto Rico, issued by the Department of State of Puerto Rico;
- Ownership chart containing intermediate or related entities to the Applicant. It should include information up to the ultimate stockholders, partners or members;
- Criminal record of every direct or indirect stockholder, partner, or member of the Applicant, issued by the corresponding authority of the State or Country of last residence;
- Copy of Employer Identification Number;
- Application, sworn and signed by an authorized officer of the Applicant. Applicant must upload the entire Application as well as the Declaration and Acknowledgment and Sworn Statement. If the Application is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

**For Act 20 Annual Report** – The following documents must be uploaded to the Platform as part of the submittal process of the Act 20 Annual Report:

- Copy of Financial Statements for the reporting taxable year (audited, as applicable);
- Copy of Puerto Rico Income Tax Returns submitted at the Department of Treasury for the reporting taxable year;
- Copy of Business Volume Declaration for the reporting taxable year;
- Copy of the Real and Personal Property Tax Returns submitted at the Municipal Revenue Collection Center (CRIM, by its Spanish acronym) for the reporting taxable year;
- Any other document(s) requested by the Office of Industrial Tax Exemption to verify compliance with the Decree;
- Annual Report, sworn and signed by an authorized officer of the Grantee. Grantee must upload the entire Annual Report as well as the Sworn Statement. If the Annual Report is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

**For Act 22 Application** – The following documents must be uploaded to the Platform as part of the submittal process of the Act 22 Application:

- Applicant's resume or curriculum vitae;
- Evidence of a bank account in Puerto Rico financial institution. If Applicant has not moved to Puerto Rico, he or she must submit this evidence as soon he or she resides in Puerto Rico;
- Criminal record of the Applicant, issued by the corresponding authority of the State or Country of last residence;
- Copy of Social Security Number or National Identification Number. If Applicant is not a US Citizen, he or she must submit, in addition, a sworn statement to that effect, accompanied by copy of passport, visa or permanent resident card;
- Copy of valid US Passport or Resident Visa;
- Application, sworn and signed by the Applicant. Applicant must upload the entire Application as well as the Declaration and Acknowledgment and Sworn Statement. If the Application is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

**For Act 22 Annual Report** – The following documents must be uploaded to the Platform as part of the submittal process of the Act 22 Annual Report:

- Copy of Puerto Rico Income Tax Returns submitted at the Department of Treasury for the reporting taxable year;
- Any other document(s) requested by the Office of Industrial Tax Exemption to verify compliance with the Decree;
- Annual Report, sworn and signed by the Grantee. Grantee must upload the entire Annual Report as well as the Sworn Statement. If the Annual Report is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

**For Act 73/83 Application** – The following documents must be uploaded to the Platform as part of the submittal process of the Act 73/83 Application:

- Two (2) commercial references addressed to the Director of the Office of Industrial Tax Exemption (at least one of them has to be a bank commercial reference);
- Applicant's original financial statements corresponding to the last three (3) years (natural or fiscal), certified by a certified public accountant or sworn before a public notary;
- Certificate of Good Standing, issued by the Department of State of Puerto Rico;
- Copy of Certificate of Registry or Certificate of Authorization to Do Business in Puerto Rico, issued by the Department of State of Puerto Rico;
- Certificate of Filing of Income Tax Returns, issued by the Department of Treasury of Puerto Rico, for the last five (years) regarding the Applicant and its direct or indirect shareholders, partners or members. If the shareholders, partners or members were not required to file Income Tax Returns, please submit Form SC-2781 or its equivalent issued by the Department of Treasury;
- Copy of Merchant's Registration Certificate for the Sales and Use Tax Revenues (IVU), issued by the Department of Treasury of Puerto Rico;
- Negative Certificate of Debt, issued by the Department of Treasury of Puerto Rico. If Applicant or any of its direct or indirect shareholders, partners or members have any debt with the Department of Treasury, please provide evidence of payment plan, administrative review or debt balance;
- Negative Certification for the Sales and Use Tax Revenues (IVU), issued by the Department of Treasury of Puerto Rico;

- All Concepts Debt Certificate issued by the Municipal Revenue Collection Center (CRIM, by its Spanish acronym);
- Debt Certificate for concept of Social Security for Chauffeurs, issued by the Department of Labor and Human Resources of Puerto Rico;
- Negative Certificate of Debt issued by the State Insurance Fund Corporation of Puerto Rico;
- Debt Certificate for concept of Unemployment and Disability, issued by the Department of Labor and Human Resources of Puerto Rico;
- Ownership chart containing intermediate or related entities to the Applicant. It should include information up to the ultimate stockholders, partners or members;
- Copy of Employer Identification Number;
- Original Public Notice;
- Application, sworn and signed by an authorized officer of the Applicant. Applicant must upload the entire Application as well as the Declaration and Acknowledgment and Sworn Statement. If the Application is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

**For Act 73/83 Annual Report** – The following documents must be uploaded to the Platform as part of the submittal process of the Act 73/83 Annual Report:

- Copy of Financial Statements for the reporting taxable year (audited, as applicable);
- Copy of Puerto Rico Income Tax Returns submitted at the Department of Treasury for the reporting taxable year;
- Copy of Business Volume Declaration for the reporting taxable year;
- Copy of the Real and Personal Property Tax Returns submitted at the Municipal Revenue Collection Center (CRIM, by its Spanish acronym) for the reporting taxable year;
- Any other document(s) requested by the Office of Industrial Tax Exemption to verify compliance with the Decree;
- Annual Report, sworn and signed by an authorized officer of the Grantee. Grantee must upload the entire Annual Report as well as the Sworn Statement. If the Annual Report is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

**For Act 1/8/135 Annual Report** – The following documents must be uploaded to the Platform as part of the submittal process of the Act 1/8/135 Annual Report:

- Copy of Financial Statements for the reporting taxable year (audited, as applicable);
- Copy of Puerto Rico Income Tax Returns submitted at the Department of Treasury for the reporting taxable year;
- Copy of Business Volume Declaration for the reporting taxable year;
- Copy of the Real and Personal Property Tax Returns submitted at the Municipal Revenue Collection Center (CRIM, by its Spanish acronym) for the reporting taxable year;
- Any other document(s) requested by the Office of Industrial Tax Exemption to verify compliance with the Decree;
- Annual Report, sworn and signed by an authorized officer of the Grantee. Grantee must upload the entire Annual Report as well as the Sworn Statement. If the Annual Report is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

**For Act 273 Application** – The following documents must be uploaded to the Platform as part of the submittal process of the Act 273 Application:

- Copy of Certificate of Registry or Certificate of Authorization to Do Business in Puerto Rico, issued by the Department of State of Puerto Rico;
- Copy of the International Financial Entity License (IFE) issued by the Office of the Commissioner of Financial Institutions (OCFI). In case Applicant has not received its IFE License, it must upload the Permit to Organize issued by the OCFI. In such case, copy of the IFE License must be sent to the Office of Industrial Tax Exemption as soon as it is received;
- Copy of all supporting documentation submitted to the Office of Commissioner of Financial Institutions when requesting the Applicant's Permit to Organize as an IFE. All documentation must be uploaded as a single document;
- Copy of Employer Identification Number;
- Any other document(s) requested by the Office of Industrial Tax Exemption or deemed necessary by the Applicant;

- Application, sworn and signed by an authorized officer of the Applicant. Applicant must upload the entire Application as well as the Declaration and Acknowledgment and Sworn Statement. If the Application is notarized outside of Puerto Rico, evidence regarding the authority of the notary to administer oaths (e.g., county clerk's certificate or similar document) and the expiration date of his or her commission must be included.

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# WHAT DO YOU NEED

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## Minimum System Requirements

**For PC** – If you have a PC, you will be able to access the Platform using Internet Explorer (Version 11), Firefox (Latest version), or Chrome (Latest version).

**For Apple OS X** – If you have an Apple OS X, you will be able to access the Platform using Safari (Latest version), Firefox (Latest version), or Chrome (Latest version).

## Email Account

You will need to have an open email account in order to create your user account and login into the Platform. Also, you will have to add us to your address book in order to receive the Platform's message notifications sent from the account [applications@ddec.pr.gov](mailto:applications@ddec.pr.gov) with name DDEC Online Applications Platform.

# INSTRUCTIONS

## Step 1: Access to the Platform

You can have access to the Platform by either going to the website of the Office Industrial Tax Exemption (OITE), [www.oeci.pr.gov](http://www.oeci.pr.gov), or by going directly to the Platform's landing page, through <https://applications.pridco.com/Account/Login>.

If you go to OITE's website, you will find on the right side of the Home Page, as well as on the left side of every page, a box titled "Online Platform" which will enable you to access the Platform.

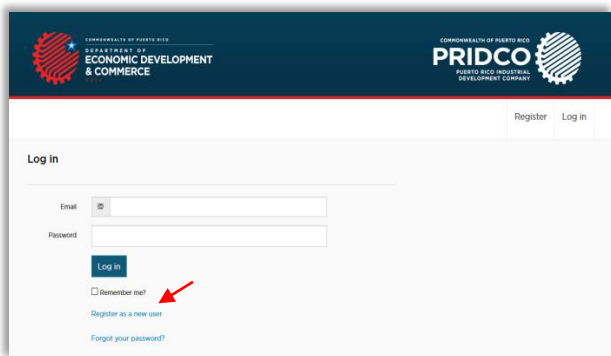
## Step 2: Register as a New User

If you are new to the Platform, you will need to click on the hyperlink titled "Register as a new user" in order to create your user account.

If you access the Platform through OITE's website, you will find the hyperlink on the right side of the Home's Page, at the bottom of the box titled "Online Platform".



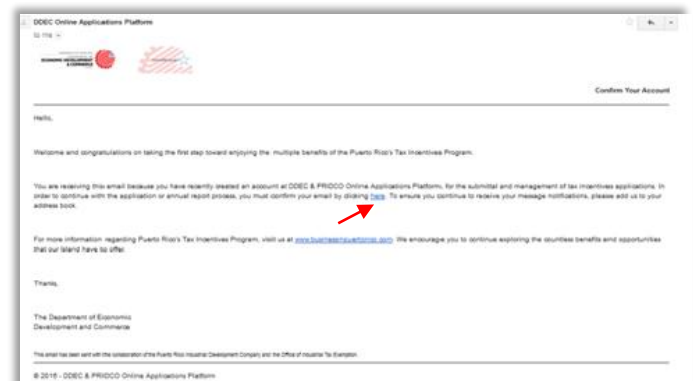
If, instead, you access the Platform by going directly to the Platform's landing page, you will find the hyperlink at the bottom of the page, just below the "Log in" button.



Information as your name, physical and mailing address, telephone numbers, email and password will be needed for the creation of your user account. Please, provide all the information that is required on this page and be sure to provide the correct email address, where you wish to receive communications from the Platform.

## Step 3: Confirm Your User Account

Once you have registered yourself as a new user, you will receive an automatic communication asking you to confirm your user account. Please, click the link that is provided on that communication so you can complete the creation of your user account. After you confirm your user account, you can login into the Platform in order to start the process of filling out a tax incentive application or submitting an annual report.



It is important that you add us to your address book so you can receive the Platform's message notifications.

## Step 4: Log In

In order to login into the Platform, you will need to enter the email and password provided when you created your user account and click the "Log in" button.

## Step 5: Forgot Your Password?

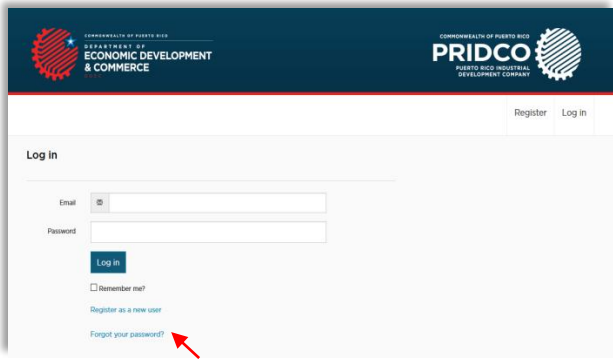
If you forgot your password, click on the hyperlink titled "Forgot your password?" and provide your email address.

If you access the Platform through OITE's website, you will find the hyperlink on the right side of the Home's Page, at the bottom of the box titled "Online Platform".

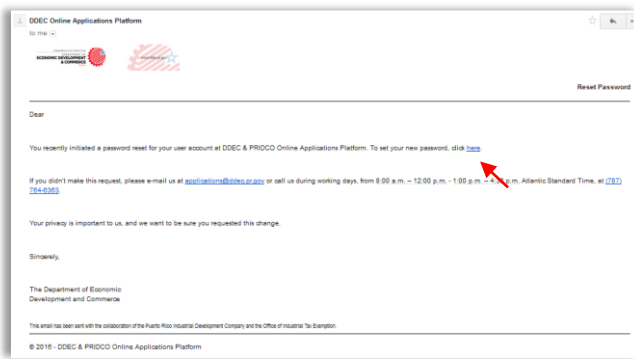


If, instead, you access the Platform by going directly to the Platform's landing page, you will find the hyperlink at the bottom of the page.





Once you have submitted your request for a password reset by clicking “Email Link”, you will receive an email asking you to click a link in order to set your new password. After you click the provided link, you will be able to enter your email and new password.

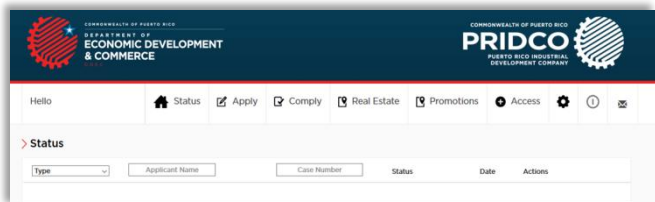


Once the password has been confirmed, you will receive an email message notifying that your password has been successfully reset.

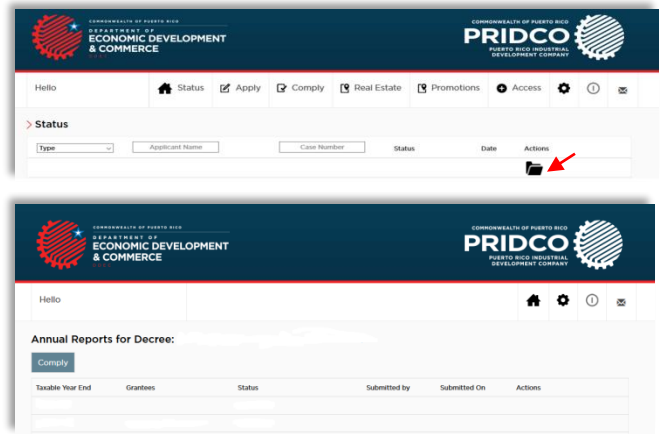
### Step 6: Platform’s Home Page

Once you login into the Platform, you will have access to its Home Page.

If you have filed an Act 20, Act 22, Act 73, Act 83 and Act 273 Application or if you already have a Decree under Act 1, Act 8, Act 20, Act 22, Act 73, Act 83, Act 135 and Act 273, you should find at the “Status’ Section” the basic information of such case(s), including: Type of Application or Decree; Applicant or Grantee’s Name; Case Number; Status; and Date.



If you have a Decree, you should click on the “folder”/“manage” symbol in order to have access to said basic information and manage the annual reports.



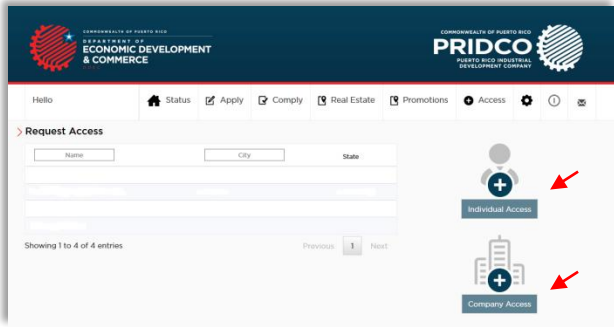
If you do not see your Application(s) or Decree(s) on the “Status’ Section”, it is probable that the OITE did not have on its records a valid email of yours or a valid email of the “Primary Contact” or “Authorized Representative” of the Applicant or Grantee for which you are accessing the Platform. In such case, please refer to the next step.

### Step 7: Creation of Company or Individual Account; Request Access for Companies and Individuals

If the Application or Decree do not appear in our electronic records you will need to create an account as an individual or company. This “Individual” or “Company” Account differs from the “User Account”. A “User Account” must be created in order to have access to the Platform; while an “Individual” or “Company” Account must be created in order to provide the minimum information about the Applicant or Grantee. Such information includes:

- **Individuals** – Name; sex; contact information; marital status; Social Security Number or National Identification Number; Citizenship and Nationality;
- **Companies** – Legal name of entity; contact information; “Primary Contact” and Employer Identification Number.

All you have to do is click on the Access’ tab at the upper part of the Platform’s Home Page or scroll down the page in order to choose the type of account/access that applies. If you want to apply for Act 20, Act 73, Act 83 and Act 273 or need to comply with the Act 1, Act 8, Act 20, Act 73, Act 83 and Act 135 Annual Report please click on “Company Access” in order to create the “Company Account”. If you want to apply for or need to comply with the Annual Report of Act 22, please click on “Individual Access” in order to create an “Individual Account”.



## Step 8: Affiliates/Units – Co Participants

If one or more “Affiliated Entities” or “Units” (in case of Act 273) will be participating in the Application, you will have to create its or their “Company” Account(s) or request the company access before creating and filling out the Application.

“Affiliated Entities” means two or more entities where fifty percent (50%) or more of the stocks of these entities is directly or indirectly owned by the same natural person or legal entity, estate or trust.

“Units” means any subdivision or branch of any person other than an individual, whose business and operations are segregated from the other business and operations of such person, as required by Act 273. In order for a unit to be included in the Application, it must be part of the license pending or granted by the OCFI.

## Step 9: Access Confirmed, Denied or Withdrawn

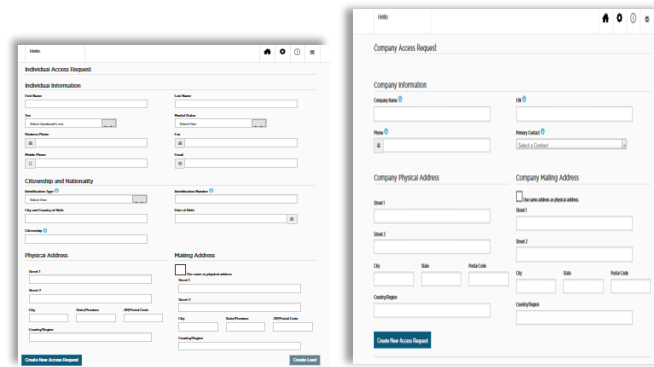
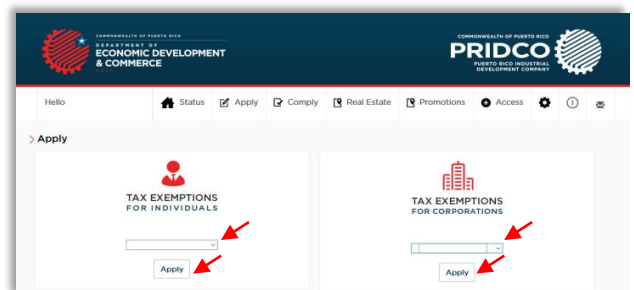
If you are an “Authorized Representative”, you will be receiving an email message confirming or denying you the access to the Applicant’s or Grantee’s existing account. Given that the Applicant or Grantee must authorize you in order to have access to its, his or her existing records by clicking a link in an email that will be sent to him or her, or to his or her “Primary Contact”, this authorization process will take as long as the Applicant or Grantee confirms or denies the access requested.

It is important to note that the Applicant or Grantee could at any time withdraw the access to its, his or her records. If so, you will receive a notification.

## Step 10: Creation of Tax Incentives Application or Annual Report

Once the “Individual” or “Company” Account has been created or you have been granted access to the Applicant’s or Grantee’s records, you can start with the applying or complying processes.

If you are interested in filling out a tax incentives application, you can click on the Apply’s tab at the upper part of the Platform’s Home Page or scroll down the page to such section. You can select under the “Tax Exemptions for Individuals” the Act 22 Application and under the “Tax Exemption for Corporations” the Act 20, Act 73/83 and Act 273 Application.



Nevertheless, if you created a “User Account”, and you have the intention to apply or comply for an Act 22 Application or Annual Report as an Applicant or Grantee, you do not need to create an “Individual Account”.

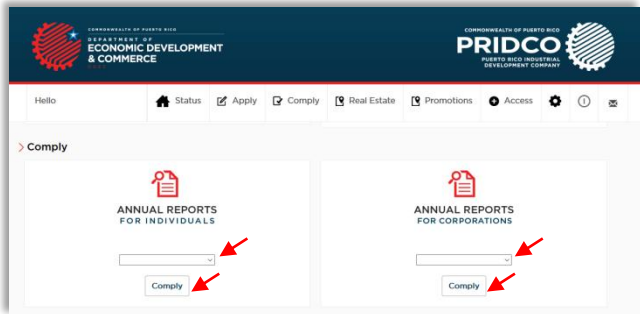
If you are an “Authorized Representative” and the Application or Decree of the Applicant or Grantee for which you are accessing the Platform do not appear in our electronic records you will need to request access to the Applicant’s or Grantee’s records, following the above mentioned procedure.

It is important to note that the Applicant, Grantee and the Applicant’s and Grantee’s Authorized Representative have an obligation to notify immediately to the OITE any change regarding Applicant’s or Grantee’s contact information, “Primary Contact” or “Authorized Representative”. If there has been a change in said information, you will need to email us at [applications@ddec.pr.gov](mailto:applications@ddec.pr.gov) or call us at (787) 764-6363, so we can update the records and protect the privacy of Applicant or Grantee.

“Primary Contact” means the Company’s official who will be the primary contact with regard to the Act 20, Act 73, Act 83 and Act 273 Application or with regard to the Act 1, Act 8, Act 20, Act 73, Act 83 and Act 135 Decree.

“Authorized Representative” means any legal, tax, accounting or professional advisor who assists the Applicant or Grantee with the Acts’ applying or complying processes.

If on the other hand you are interested in filling out an annual report, you can click on the Comply's tab at the upper part of the Platform's Home Page or scroll down the page to such section. You can select under the "Annual Reports for Individuals" the Act 22 Annual Report and under the "Annual Reports for Corporations" the Act 1, Act 8, Act 20, Act 73, Act 83 and Act 135 Annual Report. Remember that every Co-Grantee must file a separate Annual Report.



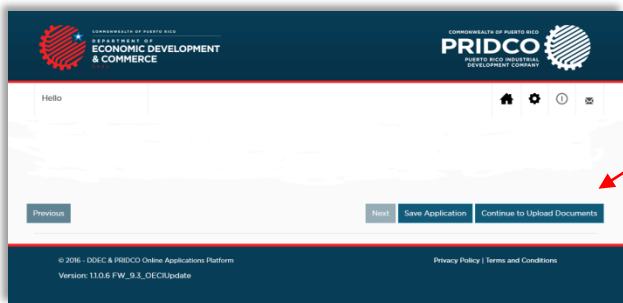
Once you create a tax incentives application or an annual report you, as well as the Applicant or Grantee, will receive an email confirming the creation of such tax incentives application or annual report. It is important that you save the Application or Annual Report before leaving the Platform or any page of the Application or Annual Report itself. If you do not have all the information needed to complete and submit the Application or Annual Report, please note you can always save the information and edit it later.

### Step 11: Specifications Regarding Money Amounts

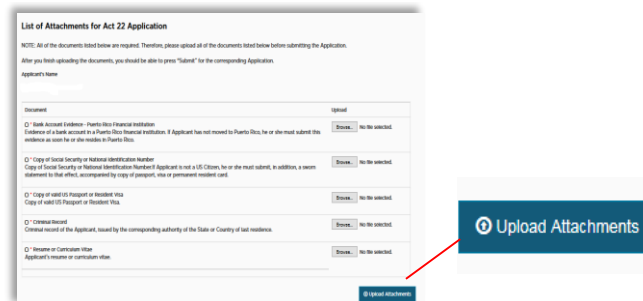
Commas (,) or decimal points (.) are not recognized by the Platform as valid entries for money amounts. If you need to enter a money amount as part of the Application or Annual Report, please provide the nearest approximation without using such marks.

### Step 12: Upload of Documents and Online Submittal

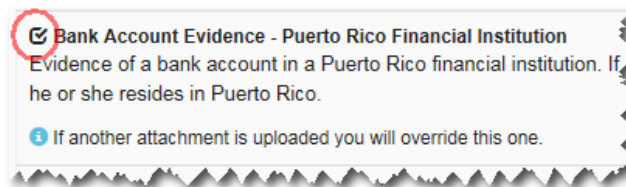
**Upload of Documents** – When you finish filling out the Application or Annual Report, you must save the document, click the "Continue to Upload Documents" button and proceed to upload all the required documents, with exception of the "Sworn and Signed Application" or the "Sworn and Signed Annual Report".



You can either upload all the required documents from once or upload them one by one. All you have to do is browse the documents in your computer and upload them to the Platform by pressing the "Upload Attachments" button located at the end of the List of Attachments' page.



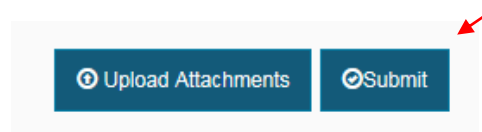
You will notice that the uploaded documents will be marked with a check mark, indicating that the attachments have been successfully uploaded.



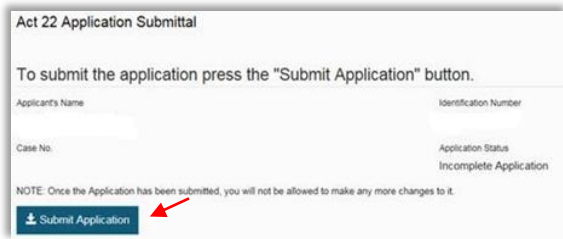
Remember that if by the time you finish filling out the Application or Annual Report you do not have all the documents required to submit the Application or Annual Report, you can always save the Application or Annual Report and upload the required documents later. The next time you access the Platform you should go to the Home Page and find, under the Status' Section, your Application or Annual Report. You should then click the "Upload" symbol and proceed to upload all the required documents.

The "Sworn and Signed Application" or the "Sworn and Signed Annual Report" should be uploaded later, after the OITE determines that the Application or Annual Report is complete. You will receive an email notification regarding this.

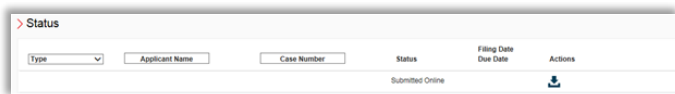
**Online Submittal** – After uploading all the required documents, the page "List of Attachments" will enable the "Submit" button, so that you can submit the Application or Annual Report.



An “Application Submittal” or an “Annual Report Submittal” page will appear, presenting general information about the Application or Annual Report. Press the “Submit Application” or the “Submit Annual Report” button to submit the Application or Annual Report.



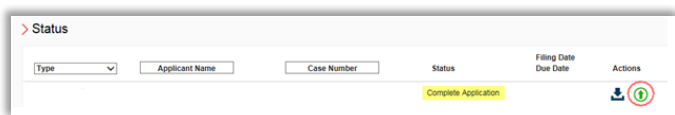
Once the Application or Annual Report has been submitted, the OITE will receive the Application or Annual Report as “Submitted Online Status” and you will receive an email confirming that the Application or Annual Report has been successfully submitted.



### Step 13: What Happens Next?

**Pre-evaluation by the OITE** – Once the Application or Annual Report has been successfully submitted, the OITE will proceed to pre-evaluate the Application or Annual Report to determine if it’s complete. If the OITE finds the Application or Annual Report is not complete, it will contact you to request all the missing information and documents. Note that the submittal of an incomplete Application or Annual Report does not count for purposes of the effective date of the Tax Exemption Grant or the effective date of compliance with the Annual Report.

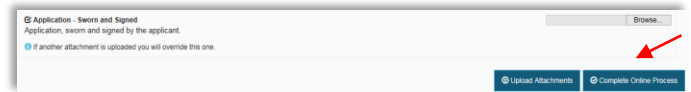
**Sworn Application or Annual Report** – After the Application or Annual Report has been accepted by the OITE as complete, the Application or Annual Report status will be changed to “Complete Application” or “Complete Annual Report” and you will receive a message to that effect.



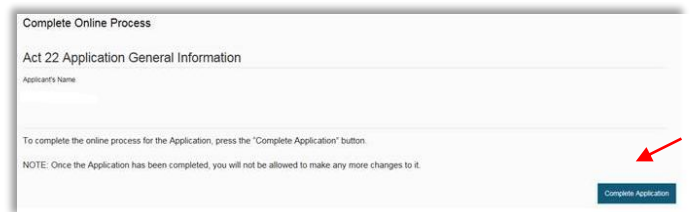
After you receive said confirmation, you must proceed to swear the Application or Annual Report before a public notary and upload/submit the Sworn Application or Annual Report online. You will notice that the box for “Application – Sworn and Signed” or “Annual Report – Sworn and Signed” has been enabled for you to upload the document. Remember that you must upload the entire Application or Annual Report as well as the Sworn Statement. If the Application or Annual Report is notarized outside of Puerto Rico, evidence regarding the authority

of the notary to administer oaths (e.g., county clerk’s certificate or similar document) and the expiration date of his or her commission must be included.

Once you upload the Sworn and Signed Application or the Sworn and Signed Annual Report, you will be able to press the “Complete Online Process” button in order to complete the filing process online.



The “Complete Online Process” page will present general information about the Application or Annual Report. After you press the “Complete Application” or “Complete Annual Report” button, the Application or Annual Report will be considered as “Pending Filing” and you will receive a notification to that effect.



**Payment** – After your Application or Annual Report is considered as “Pending Filing” you must proceed to file a payment at the OITE. All corresponding payments, with the exception of the “Act 22 One-Time Fee of \$5,000” (established by virtue of Act 241-2014), shall be made at or sent to the OITE. Copy of the email notifications confirming that the Application or Annual Report has been accepted by the OITE as complete and that the submittal of the filing fee is pending should be presented at or sent to the OITE, with the corresponding payment. OITE’s contact information can be found at its website, [www.oeci.pr.gov](http://www.oeci.pr.gov), as well as the corresponding filing fees.

All payments should be made to the attention of the Secretary of Treasury (“Secretario de Hacienda”) by Certificate Check, Manager’s Check or Money Order, except for the “Act 22 One-Time Fee of \$5,000”.

The “Act 22 One-Time Fee of \$5,000” is the only payment that can be made at or sent to the Department of Economic Development and Commerce through a Certificate Check, Manager’s Check or Money Order to the attention of the Department of Economic Development and Commerce or through a Voucher purchased at a Tax Collector’s Office of the Puerto Rico Department of Treasury.

Unless the Applicant or Grantee (1) uploads the Sworn and Signed Application or the Sworn and Signed Annual Report and (2) complies with the payment requirement, the Application or Annual Report will not be considered filed.

#### **Step 14: Email Notifications**

You will be receiving email notifications at every step of the process. Please, keep updated your contact information and add us, [applications@ddec.pr.gov](mailto:applications@ddec.pr.gov), to your address book so you can receive the Platform's message notifications.


If you have questions, comments or suggestions, please write us at [applications@ddec.pr.gov](mailto:applications@ddec.pr.gov) or call us at (787) 764-6363.


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# USER'S GUIDE


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## Platform's Actions

 **Cancel** – Once an Application or Annual Report has been submitted online, it can no longer be cancelled by the Applicant or Grantee.

 **Edit** – Once an Application or Annual Report has been submitted online, it can no longer be edited.

 **Download** – Available to the user through the whole process.

 **Add / Upload Documents** – Available to the user until the Application or Annual Report is submitted online. After the Application or Annual Report is submitted online, it is enabled again to allow the user the upload of the Sworn and Signed Application or the Sworn and Signed Annual Report.

 **Manage – Annual Reports** – Redirects the user to the “Decree” page, where he or she will have access to the index of Annual Reports (related to a particular individual or company) which has been created or submitted.

## Applications and Annual Reports' Filing Status

**Incomplete** – The Application or Annual Report has been created but not submitted online. The user needs to (1) fill out all the pages and required fields of the Application or Annual Report form and (2) upload all the required documents.

**Submitted Online** – The Application or Annual Report has been submitted online but it has not yet been filed. The OITE will proceed to pre-evaluate the Application or Annual Report to determine if it's complete.

If the Application or Annual Report is not accepted by the OITE as “Complete”, it will be returned to an “Incomplete” status and an email will be sent notifying the Applicant or Grantee what is needed in order to be considered “Complete”.

**Complete** – After the Application or Annual Report has been accepted by the OITE as “Complete”, the “Upload” button will be enabled again to allow the user the upload of the “Application – Sworn and Signed” or “Annual Report – Sworn and Signed”. The entire Application or Annual Report, as well as the Sworn Statement, must be uploaded.

**Pending Filing** – Once the Sworn and Signed Application or the Sworn and Signed Annual Report have been uploaded to the Platform, the Applicant or Grantee must proceed to submit the corresponding filing payment in the manner above described (see “Payment” Section, Step 13). Please go to OITE's website, [www.oeci.pr.gov](http://www.oeci.pr.gov), to have access to the list of filing fees.

**Filed** – Once the corresponding filing payment is received, the Application or Annual Report will be considered filed.