



Application for Tax Exemption for Researchers or Scientists

Act 60-2019 – Section 2021.04

Last Revision: 4/2021

Case No. _____

General Instructions:

- ✓ Complete the Application with detailed answers to all questions, include all required document attachments and any information that can be considered relevant to request
- ✓ Researchers conducting R&D work at the Science District complete Section A and C of the Application
- ✓ Researchers conducting research work at an educational institution complete Section B and C of the Application (*former Act No. 101-2008*)
- ✓ Legal entity or educational institution must complete Section C of application

I. TYPE OF REQUEST

1. Taxable Year _____

New Certification Request Request for Certifications approved in previous year(s)

II. APPLICANT’S INFORMATION

1. Name _____

2. Social Security Number _____

3. Physical address _____

4. Mailing address _____

5. Telephone number _____

6. Electronic mail _____

7. Employer’s identification number _____

8. Employer’s Webpage (*if applicable*) _____

9. Position/Title _____

10. Type of R&D or Research Activity _____

I. BASIC INFORMATION ABOUT LEGAL ENTITY & CONTACT PERSON

1. Legal Entity _____

2. Type of Legal Entity

For-Profit

Non-Profit

Other: _____

3. Entity Location

Science City

Other location designated as Science District by PR Science Trust

Specify Location: _____

4. Contact person's name _____

5. Contact person's title/position _____

6. Contact person's email address _____

7. Contact person's telephone number _____

II. APPLICANT'S TAX BENEFITS DETAILS

1. Total salary earned by Researcher during the taxable year:(Total Salary has to be the same as in W2 Form) \$ _____

2. Total compensation paid to conduct R&D activity: \$ _____

3. Compensation paid from grants from the Trust or grants obtained from local governmental agencies or municipalities: \$ _____

4. Salary earned by Researcher claimed for the incentive (difference of question 2 – question 3), not to exceed \$250,000: (Salary claimed for exemption has to be the same as in W2 Form) \$ _____

III. List of documentation to be submitted with this certification request:

- ✓ Submit copy of approved form “Entity Approval Request Form: Salary Tax Incentives for Researchers conducting R&D at the Science District”, evaluated and signed by the board of the Puerto Rico Science Trust.

SECTION B: EDUCATIONAL INSTITUTIONS*

* If Applicant has more than one project, please use an additional Section B form for each project. You can find the additional form at <https://prsciencetrust.org/act-60/>

I. RESEARCH ELIGIBILITY

1. Proposal/Project name _____

2. Proposal/Project’s Award Number _____

3. Agency or Federal Entity giving grant/award _____

4. Duration of grant/award _____

5. Total funds allocated towards the proposal/project \$ _____

6. Are the funds granted through a competitive research award? Yes No

7. Was the grant awarded through an open competition in scientific community? Yes No

8. Includes peer review? Yes No

9. Is the research associated to services rendered through sub-contracts or sub-grants for which the educational institution is not the primary beneficiary? Yes No

II. APPLICANT’S ELIGIBILITY & DOCUMENTATION

- 1. Resident of Puerto Rico during the taxable year the incentive is being requested? Yes No
- 2. Employed by an Institution of Higher Education? Yes No
- 3. Is researcher the Principal Investigator (PI) or Co-Principal Investigator (CPI)? PI CPI

III. APPLICANT’S TAX BENEFITS DETAILS

- 1. Total salary earned by applicant during the taxable year:(Total Salary has to be the same as in W2 Form) \$ _____
- 2. Total compensation paid to applicant to conduct the research activity related to this application, not to exceed \$195,000: \$ _____

Note: The amount in Question 2 must be equal to salary specified in the restricted grant/award for the research proposal/project related to this application and the same amount specified in the Certification of earned income submitted with this application. Please include the amount of all projects in case Applicant has more than one project.

IV. Applicant’s Signature _____

V. List of documentation to be submitted with this certification request:

- ✓ For new certification requests:
 - a. Copy of research proposal submitted by applicant or eligible scientist of researcher to the granting agency or entity
 - b. Copy of the award/grant notification
 - c. Copy of all contracts and/or agreements associated to the award/grant (Optional)
 - d. Any other documentation or material related and pertinent to the award/grant
 - e. Sworn statement from the principal executive of the institution of higher education with the following clauses:
 - i. Award/grant was properly evaluated by a qualified assessor (provide name and title of assessor) who was selected by the institution of higher education
 - ii. The assessor, under their professional experience and expertise, is in

the position to conduct an appropriate evaluation as required by Act 60-2019 and Regulation 7685 from Department of Treasury*

- iii. Said assessor has delivered a written report concluding, that based on the evaluation performed, the awarded research is an eligible research project as defined by the Puerto Rico Science Trust and Regulation 7685 from Dept. of Treasury
 - iv. The principal executive of the higher education institution revised said written report and to their best judgement, the assessor's conclusions are substantiated
 - v. Copy of the CV or professional background of selected assessor; in the event of having an evaluation committee, then the CV of the president of said committee (*Optional*)
 - vi. Certification of earned income by the eligible scientific researchers (Dept. of Treasury form)
- ✓ For requests of certifications approved in previous years:
- f. Certification of earned income by the eligible scientific researchers (Certification of Income issued by the University)
 - g. Certification of earned income by the eligible scientific researchers (Certification of Income issued by the Department of Treasury)
 - h. Sworn Statement from the Principal Executive

SECTION C: EMPLOYER CERTIFICATION

I, _____ in my capacity as _____, representing _____, hereby certify that (a) I have reviewed all the documents related to this salary tax incentive request; (b) that the salary amount claimed for exemption is correct and that it corresponds to the researcher's compensation for work done to conduct eligible R&D/research activity as defined under Act 60-2019; and, (c) that such compensations was not funded from grants from local governments or municipalities.

The compensation received by the petitioner that corresponds to services provided directly concerning eligible scientific research during the taxable year _____ was \$_____.

(Signature)

(Date)

SWORN STATEMENT

I, _____, of legal age, _____, _____, resident of
(full name) (marital status) (occupation)

_____, under the most and solemn oath declare that:
(city and country)

1. My personal circumstances are the above mentioned.
2. The information provided herein is true and accurate to the best of my knowledge and understanding.

IN WITNESS WHEREOF, I swear and subscribe this statement this _____, of _____ of
(day) (month)
_____, at _____.
(year) (city and country)

Signature

Affidavit Number: _____

SWORN AND SUSCRIBED TO before me by _____, of the personal
(full name)

circumstances above mentioned, whom I know personally or have identified by means of

_____, this _____, of _____ of _____, at
(identification method) (day) (month) (year)

_____.
(city and country)

[Notary Seal]

Public Notary

Note: If this document is notarized outside of Puerto Rico, include evidence regarding the authority of the notary to administer notarized documents.