Form AS 2914.1 F
Rev. Sep 23 13

Commonwealth of Puerto Rico
DEPARTMENT OF THE TREASURY

APPLICATION FOR ELIGIBLE RESELLER CERTIFICATE

(Applies only to purchases of taxable items for sale to persons that can acquire the taxable items exempt from the payment of the SUT or for exportation)

Check one: ☐ New Application ☐ Renewal

Serial Number

Receipt Seal

INFORMATION OF THE COMMERCIAL LOCATION

In order to process your application, you must complete the form in all of its parts.

1. Merchant's registration number ☐☐☐☐☐☐☐ – ☐☐☐☐

2. Social Security or Employer Identification Number ☐☐☐☐☐☐☐☐☐

3. Legal name of the corporation, partnership, individual owner (name, initial, last name) or other

4. Commercial name or DBA

5. Indicate if you qualify as an eligible reseller under Section 4030.02 of the Puerto Rico Internal Revenue Code of 2011: ☐ Yes ☐ No

6. Indicate the average percentage of inventory withdrawn for Eligible Sales during the period of three (3) years prior to the year of the application (or the applicable period, if operated for less than 3 years): ☐☐ % (See instructions)

7. Provide a detailed description of the tangible personal property that will be purchased for Eligible Sales.

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8. Indicate if you are a: ☐ New Business ☐ Existing Business

9. If a "New Business", indicate the estimated sales volume for the first two (2) years of operations. If an "Existing Business", indicate the sales volume of the three (3) years immediately preceding the date of the application (or the applicable period in case the business operated for a period of less than 3 years). In both cases, you must identify how much of such sales volume consists of Eligible Sales.

Sales volume: $ ☐☐☐,☐☐☐,☐☐☐.☐☐ Eligible Sales Volume: $ ☐☐☐,☐☐☐,☐☐☐.☐☐

10. Itemize for each merchant to which Eligible Sales are made (If you need additional space, submit a detailed schedule):

Merchant's Name	Registration Number	Eligible Sales made during the applicable period	Classification (i.e. Government, Exporter, Manufacturer, etc.)

Retention: Six (6) years.

Continue on back.

11. Provide an estimate of the bond for the approval and acceptance of the Secretary. If a "New Business", multiply the estimated Eligible Sales volume for the first year of operations by seven percent (7%). If an "Existing Business", multiply the average of Eligible Sales for the three (3) years immediately preceding the date of the application (or the applicable period, in the case of merchants that have operated for a period of less than 3 years) by 7%.

Bond Estimate: $ ___ , ___ , ___ . __

12. Indicate if you have any debt with the Department of the Treasury: ☐ Yes ☐ No

13. Indicate if you have filed all your returns, including the ones related to income tax and sales and use tax: ☐ Yes ☐ No

14. Indicate if you provided copies of the Volume of Business Declarations for the payment of the Municipal License Tax of all the municipalities in which the merchant conducted business: ☐ Yes ☐ No

15. If a "New Business", indicate if you submitted the contracts or agreements with clients that are exempt from the payment of SUT: ☐ Yes ☐ No

The merchant must notify the Secretary of the Treasury of any change in the information provided on this application, within 30 days, after the change or event.

OATH

I hereby declare, under penalty of perjury, that I have examined the information included on this application, including the schedules and documents attached, and that the same is true, correct and complete. The declaration of the person that prepares this application (except the merchant) is with respect to the available information and such information has been verified.

Merchant's name	Merchant's signature
Title	Date

Name of duly authorized agent	Signature of duly authorized agent	Date
Specialist's number	Address	Telephone

NOTARY SEAL

Affidavit No. ________________

Sworn and subscribed before me by ________________________, of legal age, _______________ [civil status], __________________ [occupation], and resident of _____________________, _________, personally known to me or identified by means of_________________________________, at __________________, __________, this ______ day of _____________________, _______ .

______________________________ Name of the Notary Public

______________________________ Signature of the Notary Public

TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY

Verified information regarding this application, as applicable:

- ☐ Copy of the Merchant's Registration Certificate
- ☐ Negative Debt certification issued by the Department of the Treasury
- ☐ SUT negative debt certification issued by the Department of the Treasury
- ☐ Income tax returns filing certification issued by the Department of the Treasury
- ☐ SUT returns filing certification issued by the Department of the Treasury
- ☐ Copies of the Volume of Business Declarations (or Provisional Municipal License Tax Application in the case of "New Businesses") filed with all municipalities in which the merchant conducted business
- ☐ Contracts or agreements with clients that are exempt from the payment of the SUT in the case of "New Businesses"
- ☐ Any other document required by the Secretary of the Treasury ________________________________

Determination: ☐ Accepted ☐ Denied

Comments / Observations: ________________________________

CERTIFICATION

After evaluating this application, I certify that it is complete in all of its parts and the information provided herein is presumed to be true. Nevertheless, the Department of the Treasury reserves the right to conduct any future investigation to verify the information.

Employee's name	Employee's signature	Date	District

INSTRUCTIONS

This form shall be filed for each location of every duly registered merchant, who is mainly engaged in the purchase of taxable items for sale to persons that can acquire them exempt from the payment of the sales and use tax or for exportation (Eligible Sales). According to Section 4030.02 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), an Eligible Reseller is a duly registered merchant that purchases taxable items mainly to perform Eligible Sales. The application shall be completed in all of its parts in a clear and legible manner. Presenting an incomplete form may delay the evaluation of your case and the issuance of the eligible reseller certificate.

Line 6 specifically refers to the average of the sales of taxable items' inventory to the Government, to other persons or entities that can acquire them exempt from the payment of Sales and Use Tax (SUT) or for Exportation. For purposes of determining the average inventory that was withdrawn for Eligible Sales, you shall: (a) if a **new application-** estimate prospectively for two (2) years of operations from the date on which you started or will start the activity; or (b) if a **renovation-** determine the average for the last three (3) years.

It is important to point out that the average sale of taxable items inventory will be computed based on the merchant's total inventory and not for each commercial location.

When issuing the eligible reseller certificates, the Secretary of the Treasury (Secretary) shall ensure that the person requesting such certificate provides evidence of compliance with the following accreditation criteria:

(1) Is a merchant entitled to receive an eligible reseller certificate;

(2) Is duly registered at the Merchant's Registry of the Department of the Treasury (Department);

(3) A detailed description of the tangible personal property to be purchased for sale to persons that can acquire the taxable items exempt from the payment of the sales and use tax as established in Chapter 3 of Subtitle D of this Code;

(4) Does not have any debt with the Department;

(5) Has filed all of his/her returns, including the income tax returns and those related to the sales and use tax, and provides copies of the Volume of Business Declarations for the payment of the municipal license tax of all the municipalities in which the merchant conducts business;

(6) In the case of a new business:
- (A) an estimate of the sales volume for the first two (2) years of operations, identifying how much of such volume will consist of Eligible Sales,
- (B) an estimate of the bond, for the approval and acceptance of the Secretary, for an amount that will not be less than the amount that results when multiplying the Eligible Sales volume for the first year of operations by seven percent (7%),
- (C) the contracts or agreements with the clients that are exempt from the payment of the SUT,

(7) In the case of an existing business:
- (A) the sales volume of the three (3) years immediately preceding the date of the application, or applicable period, identifying how much of such volume consisted of Eligible Sales,
- (B) an estimate of the bond, for the approval and acceptance of the Secretary, for an amount that will not be less than the amount that results when multiplying the eligible sales volume for the three years immediately preceding the date of the application, or applicable period, by seven percent (7%).

During the review process, the Secretary may require a person to submit documents and evidence of its organizational structure, tax debt certifications or any other necessary information or documentation. Furthermore, the Secretary may revoke the eligible reseller certificates to any person that fails to comply with any of the requirements established in Subtitle D of the Code. Any person whose eligible reseller certificate has been revoked, may request a new exemption certificate one year after such revocation, subject to the previously indicated requirements.

Any person that violates the provisions of Subtitle D of the Code, the requirements set forth by the Secretary or the regulations issued thereunder, will be subject to administrative and criminal sanctions, as it is determined. Therefore, the information provided shall be true, correct and complete.

This application shall be sworn before a notary public and will be filed at the following address: Department of the Treasury, Sales and Use Tax Bureau, Mercantil Plaza Building, Ponce De León Avenue, Stop 27½, San Juan, PR. For additional information you may contact the Department of the Treasury at (787) 722-0216, option no. 8.