

DEPARTAMENTO DE HACIENDA / TREASURY DEPARTMENT
 OFICINA DE ASUNTOS ECONÓMICOS Y FINANCIEROS / OFFICE OF ECONOMIC AND FINANCIAL AFFAIRS



Impuesto sobre Ventas y Uso (IVU) Estatal / State Sales and Use Tax (SUT)
Distribución de Recaudos Mensuales / Distribution of Monthly Collections
Año Fiscal / Fiscal Year 2025-2026
(Miles de Dólares / In Thousands)



2025-2026 p	Julio July	Agosto August	Septiembre September	Octubre October	Noviembre November	Diciembre December	Enero January	Febrero February	Marzo March	Abril April	Mayo May	Junio June	Total AF 2026
5.5% SUT ¹	150,830	166,425	174,281	149,943	138,599	169,928	189,276	164,710	168,194	-	-	-	1,472,187
4.5% SUT Surcharge	113,678	115,871	110,752	106,477	112,817	120,356	133,312	114,444	109,202	-	-	-	1,036,910
4% Services SUT	22,104	22,050	24,629	23,784	23,447	19,344	26,678	20,423	21,032	-	-	-	203,491
0.5% FAM SUT	13,718	15,169	15,886	13,652	12,628	15,452	17,248	14,972	15,318	-	-	-	134,043
1% Municipal SUT ²	3,109	4,071	3,054	2,993	2,136	2,381	4,824	4,108	3,419	-	-	-	30,095
Subtotal	303,440	323,586	328,601	296,849	289,628	327,461	371,338	318,657	317,165	-	-	-	2,876,726
Penalties, Interest and Others ³	2,386	2,286	1,832	2,462	1,395	1,534	5,532	2,166	4,259	-	-	-	23,853
Total SUT Collections	305,826	325,873	330,434	299,311	291,023	328,995	376,870	320,823	321,425	-	-	-	2,900,579
Unallocated SUT Collections:⁴													
Starting Balance	56,887	85,528	74,922	58,665	71,417	95,213	103,764	112,803	119,240				119,240
Net Increase (Decrease)	28,641	(10,606)	(16,257)	12,752	23,796	8,551	9,039	6,437	3,409				3,409
Ending Balance	85,528	74,922	58,665	71,417	95,213	103,764	112,803	119,240	122,648				122,648
General Fund	138,169	140,207	137,213	221,268	276,259	311,162	354,798	301,743	302,688				2,183,506

6 de abril de 2026 / April 6, 2026

¹ The first funds of the 5.5% SUT collected each fiscal year, up to a specific amount each fiscal year, are owned by COFINA ("COFINA Revenues"). The collections derived from the 5.5% SUT, up to the COFINA Revenues for each fiscal year, are pledged to secure the bonds issued by COFINA. The amount for the fiscal year is \$552.9 million, after this amount the 5.5% of the SUT pass to the General Fund.

² The Treasury Department receives certain Municipal SUT tax collections related to internet sales and imported goods, among other things. These amounts are then distributed to the Municipal Finance Corporation, which collects the Municipal SUT of 1%.

³ These amounts are reported as Unallocated SUT Collections until the corresponding tax return is filed, which contains the information required to allocate and determine the ownership of the various SUT collections. Amounts reported as Unallocated SUT Collections include (i) payments corresponding to large taxpayers' obligation to make SUT payments twice a month that are deposited in the SUT Collections Account but cannot be allocated until the corresponding tax return is filed on the 20th day of the following month or, in the case of the use and import return, the 10th day of the following month, (ii) overpayments, which are payments made by certain taxpayers in excess of their SUT obligation and where the taxpayer has not yet applied the resulting credit (the "Overpayments"), and (iii) payments made by taxpayers where the taxpayer has failed to file the tax return showing how the payment should be allocated. In the case of the Overpayments, these mostly result from certain large taxpayers that make SUT payments twice a month based on estimates that are in excess of their actual SUT obligation, in order to avoid the imposition of penalties by the Treasury Department.

⁴ The starting balance of the "Unallocated SUT Collection" payments reported in March is revised to \$119,240 thousand.