



**BOND TO GUARANTEE THE PAYMENT OF TAXES, FINES,
 INTERESTS AND PENALTIES ON ARTICLES FOR USE AND CONSUMPTION OR ALCOHOLIC BEVERAGES**

Taxpayer's Name		Social Security Number	
Merchant's Registration Number		Bond Number	Amount
Postal Address Zip Code		Physical Address	
Telephone Number - Extension ()		E-mail	

WHEREAS, the above taxpayer, pursuant to the provisions of the PUERTO RICO INTERNAL REVENUE CODE OF 1994, ACT 120 OF OCTOBER 31, 1994, AS AMENDED, OR THE INTERNAL REVENUE CODE FOR A NEW PUERTO RICO, ACT 1 OF JANUARY 31, 2011, AS AMENDED, requests to the Secretary of the Treasury for permission to file the bond corresponding to the Law Section(s) set forth below:

WHEREAS, the business activity of this taxpayer deserves, in the judgment of the Secretary, that the aforesaid bond be executed so that the taxpayer may carry out the rights granted to him by law.

WHEREAS, the above taxpayer has complied with all the diligences and demands required by law prior to furnishing said bond.

WHEREAS, the bond to be furnished by the taxpayer has been determined by the Secretary in the amount of _____, effective on _____, _____.

THEREFORE, _____, taxpayer, and _____, surety, hereby state that we are held and firmly bound to the Commonwealth of Puerto Rico for the amount of the aforesaid bond in legal tender of the United States of America, and for the payment of which we hold and firmly bind ourselves and our heirs, executors, administrators, successors and assigns jointly and severally, this bond being conditioned by the Secretary of the Treasury of Puerto Rico upon the faithful fulfillment by the taxpayer of the obligation to pay the taxes on articles introduced and/or manufactured in Puerto Rico and levied by the Puerto Rico Internal Revenue Code, Act 120 of October 31, 1994, as amended, or the Internal Revenue Code for a New Puerto Rico, Act 1 of January 31, 2011, as amended, within the statutory term applicable to the taxpayer herein bonded, as well as any fines, interests and penalties that may be levied upon said taxpayer for his failure to pay the bonded taxes within the terms therefor prescribed.

This bond, will remain in full effect, force and value, for the period that the taxpayer is under the tax payment system described in the first paragraph of this document, and for the business activity for which it is required to furnish a bond under the Code.

This bond will be void if you do not submit evidence of continuity or evidence of payment of the premium at the expiration date of the same.

This bond will be cancelled, once the surety and/or bonded taxpayer request the cancellation of the same and the Secretary of the Treasury or his legal successor notifies its acceptance, as well as any other excise tax owed for the period included in the bond.

In testimony whereof, we sign this document, this _____ day of _____, _____.

Taxpayer

Address

Surety

Address

PRINCIPAL AND SURETY ACKNOWLEDGMENT

TAXPAYER'S SWORN STATEMENT (AFFIDAVIT):

I, _____, declare under oath that my name is the aforesaid, that I am of legal age, _____ (civil status), and resident of _____, Puerto Rico, and that I am _____ of the firm _____ which I represent.

Sworn and subscribed before me by _____, of legal age and resident of _____, Puerto Rico, personally known to me at _____, Puerto Rico, this _____ day of _____, _____.

Affidavit Number _____

Notary Public

Date

INSURANCE COMPANY'S SWORN STATEMENT (AFFIDAVIT):

Affidavit Number _____

Notary Public

SURETY'S SWORN STATEMENT (AFFIDAVIT):

Note: The Consumption Tax Bureau or the Alcoholic Beverages and Licenses Bureau must conduct a revision of the case prior to grant this form.

Retention Period: Six (6) years after the cancellation of the bond or the liquidation of the debt.