



Government of Puerto Rico
Department of the Treasury

Sales and Use Tax Monthly Return

Period

TAXPAYER NAME

MERCHANT REGISTRATION NUM.

TAXPAYER NUMBER

CONFIRMATION NUMBER

DATE AND TIME SUBMITTED

DATE RECEIVED

A. Taxable Sales - 10.5% Rate

1. Sale of Tangible Personal Property Attributable to Location in Puerto Rico	<input type="text" value="0.00"/>	
	+	
2. Sale of Tangible Personal Property not Attributable to Location in Puerto Rico or Multilevel Business	<input type="text" value="0.00"/>	
	+	
3. Sales of Taxable Services	<input type="text" value="0.00"/>	
	+	
4. Taxable Services Received from a Merchant that is a Non Resident of Puerto Rico	<input type="text" value="0.00"/>	
	+	
5. Taxable Admissions	<input type="text" value="0.00"/>	
	-	
6. Returns of Taxable Items	<input type="text" value="0.00"/>	
	=	
7. Total Taxable Sales - 10.5% Rate	<input type="text" value="0.00"/>	

B. Taxable Sales - 6% Rate

8. Taxable Net Sales of Pre-Existing Contracts and Auction	<input type="text" value="0.00"/>	
9. Reduce Rate Prepared Food Sales Total	<input type="text" value="0.00"/>	
10. Total Taxable Sales - 6% Rate	<input type="text" value="0.00"/>	

C. Taxable Services Rendered to Other Merchants and Designated Professional Services - 4% Rate

11. Services Rendered to Other Merchants in Puerto Rico	<input type="text" value="0.00"/>	
	+	
12. Services received from a Merchant that is a Non Resident of Puerto Rico	<input type="text" value="0.00"/>	
	+	
13. Designated Professional Services Rendered in Puerto Rico	<input type="text" value="0.00"/>	
	+	
14. Services received from a Designated Professional Non Resident of Puerto Rico	<input type="text" value="0.00"/>	
	=	
15. Total Taxable Service to Other Merchants and Designated Professional Services - 4% Rate	<input type="text" value="0.00"/>	

D. Exempt Sales

16. Sale of Exempt Tangible Personal Property	<input type="text" value="0.00"/>	
	+	
17. Sale of Exempt Services	<input type="text" value="0.00"/>	
	+	
18. Exempt Admissions	<input type="text" value="0.00"/>	
	-	
19. Return of Exempt Items	<input type="text" value="0.00"/>	
	=	
20. Total Exempt Sales	<input type="text" value="0.00"/>	
21. Total Sales for the Period	<input type="text" value="0.00"/>	

E. Use of Inventory and Autoconsumption - 10.5% Rate

22. Use of Inventory	<input type="text" value="0.00"/>	
	+	
23. Autoconsumption	<input type="text" value="0.00"/>	
	=	
24. Total Use of Inventory and Autoconsumption	<input type="text" value="0.00"/>	

F. Purchases of Products for Resale (Non Imported Inventory)

25. Taxable Purchase of Inventory for Resale	<input type="text" value="0.00"/>	
	+	
26. Exempt Purchases of Inventory for Resale	<input type="text" value="0.00"/>	
	=	
27. Total Purchases of Products For Resale	<input type="text" value="0.00"/>	

G. Tax Determined

28. Taxable Sales - 10.5% Rate	<input type="text" value="0.00"/>	
	+	
29. Taxable Sales - 6% Rate	<input type="text" value="0.00"/>	
	+	
30. Taxable Services Rendered to Other Merchants and Designated Professional Services- 4% Rate	<input type="text" value="0.00"/>	
	+	
31. Use of Inventory and Autoconsumption - 10.5% Rate	<input type="text" value="0.00"/>	
	=	
32. Total Sales and Use Tax Determined	<input type="text" value="0.00"/>	
	-	

H. Adjustments within the Period

33. Credit For Sales of Merchant's Property During the Period	<input type="text" value="0.00"/>	
	-	
34. Credit For Bad Debt During the Period	<input type="text" value="0.00"/>	
	-	

I. Credits generated within the Period

35. Credit for Tax Paid on the Imports of Inventory for Resale for the Period	<input type="text" value="0.00"/>	
	-	
36. Credit for Tax Paid to a Merchant on Purchases of Inventory for Resale for the Period	<input type="text" value="0.00"/>	
	=	

J. Tax Due

37. Tax Liability Net of Credits for the Period	<input type="text" value="0.00"/>	
	+	
38. Municipal Tax on Sale of Tangible Personal Property not Attributable to Location in Puerto Rico or Multilevel Business	<input type="text" value="0.00"/>	
	=	
39. Tax Determine for the Period	<input type="text" value="0.00"/>	
	-	
40. Deposits Made During the Period	<input type="text" value="0.00"/>	
	=	
41. Amount of Tax Due without Considering Credits and Overpayments Available	<input type="text" value="0.00"/>	

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Sales By Location

Location ID	Location Name	Location Address	Total Taxable Sales - 10.5% Rate	Total Taxable Sales - 6% Rate	Total Taxable Services - 4% Rate	Total Exempt Sales	Total Sales for the Period
0365861-0013	TORRES-COLON AND ASSOCIATES LLC	CALLE BALDORIOTY #36 SUITE 2 COAMO PR 00769	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Pre-Existing Contracts

This account is not registered with hacienda to report sales on pre-existing contracts taxed at the 6% rate

Sales of Taxable Tangible Personal Property (attributable to Puerto Rico)	0.00
Sales of Taxable Tangible Personal Property (not attributable to Puerto Rico)	0.00
Sales of Taxable Services	0.00
Returns of Taxable Items	0.00
Taxable Net Sales of Pre-Existing Contracts and Auction	0.00

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Other Return Fields**Taxable Sales - Rate 10.5%**

Sales of Taxable Tangible Personal Property (not attributable to Puerto Rico)

Use of Inventory and Autoconsumption

Use of Inventory

Autoconsumption

Purchases for Inventory for Resale

Total Taxable Purchases of Inventory for Resale

Total Exempt Purchases of Inventory for Resale

Tax Paid on Taxable Purchase of Inventory for Resale (10.5%)

Tax Paid on Taxable Purchase of Inventory for Resale (6%)

Adjustments within the Period

Amount of Credit From Sales of Merchants Property Made During The Period

Amount of Credit From Bad Debt Sales Made During the Period

Admissions

Taxable Admissions

Exempt Admissions

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