



GOVERNMENT OF PUERTO RICO
DEPARTMENT OF THE TREASURY
SALES AND USE TAX AND TAX ON IMPORTS
MONTHLY RETURN

PERIOD

Month

Year

Amended Return

Marketplace Facilitator

MERCHANT'S NAME

[Empty box for Merchant's Name]

MERCHANT'S REGISTRATION NUMBER

[Empty box for Merchant's Registration Number]

TAXPAYER NUMBER

[Empty box for Taxpayer Number]

CONFIRMATION NUMBER

[Empty box for Confirmation Number]

DATE AND TIME SUBMITTED

[Empty box for Date and Time Submitted]

DATE PROCESSED

[Empty box for Date Processed]

1. IMPORTS

Table with 2 columns: Description and Amount. Rows include 1(a) Total taxable imported items for use, 1(b) Total taxable imported items for resale, 1(c) Total exempt imported items, and 1(d) Total Imported Items During the Period.

2. TAXABLE SALES - 10.5% RATE

Table with 2 columns: Description and Amount. Rows include 2(a) Sales of taxable items attributable to location in Puerto Rico (Tangible personal property, Digital products, Taxable services, Taxable admissions, Returns of taxable items) and 2(b) Taxable services received from non-residents. Includes sub-section 2(c) for sales not attributable to location in Puerto Rico.

3. TAXABLE SALES - 6% RATE

Table with 2 columns: Description and Amount. Rows include 3(a) Taxable sales of prepared food - Merchants with commercial locations in Puerto Rico, 3(b) Taxable sales of prepared food - Marketplace sales of merchants not located in Puerto Rico, and 3(c) Total Taxable Sales - 6% Rate.

4. TAXABLE SERVICES RENDERED TO OTHER MERCHANTS AND DESIGNATED PROFESSIONAL SERVICES - 4% RATE

Table with 2 columns: Description and Amount. Rows include 4(a) Services rendered to other merchants in Puerto Rico, 4(b) Services received from non-residents, 4(c) Designated professional services rendered in Puerto Rico, 4(d) Designated professional services received from non-residents, and 4(e) Total Taxable Services Rendered to Other Merchants and Designated Professional Services - 4% Rate.

5. EXEMPT SALES

Table with 2 columns: Description and Amount. Rows include 5(a) Sales of exempt tangible personal property, 5(b) Sales of exempt digital products, 5(c) Sales of exempt services, 5(d) Sales of exempt admissions, 5(e) Returns of exempt items, and 5(f) Total Exempt Sales.

<b>6. MARKETPLACE SALES</b>	
6(a) Marketplace Sales of Marketplace Sellers with a SUT Collection Waiver (Art. 4020.05-4) (Line 1, Column E of Schedule 6 SUT) +	<input style="width:100%;" type="text"/>
<b>7. TOTAL SALES FOR THE PERIOD</b>	
7(a) Total Sales for the Period (Add lines 2(d), 3(c), 4(e), 5(f) and 6(a)) +	<input style="width:100%;" type="text"/>
<b>8. AUTOCONSUMPTION AND USE OF INVENTORY - 10.5% RATE</b>	
8(a) Use of inventory (Line 1, Column A of Schedule 8 SUT) +	<input style="width:100%;" type="text"/>
8(b) Autoconsumption (Line 1, Column B of Schedule 8 SUT) +	<input style="width:100%;" type="text"/>
8(c) Total Autoconsumption and Use of Inventory (Add lines 8(a) and 8(b)) =	<input style="width:100%;" type="text"/>
<b>9. PURCHASES OF PRODUCTS FOR RESALE (NON IMPORTED INVENTORY)</b>	
9(a) Taxable purchases of inventory for resale +	<input style="width:100%;" type="text"/>
9(b) Exempt purchases of inventory for resale +	<input style="width:100%;" type="text"/>
9(c) Total Purchases of Products for Resale (Add lines 9(a) and 9(b)) =	<input style="width:100%;" type="text"/>
<b>10. TAX DETERMINED</b>	
10(a) Tax paid on imports for use (Non-inventory) - 10.5% rate (Multiply line 1(a) by 10.5%) +	<input style="width:100%;" type="text"/>
10(b) Tax paid on imports for resale (Inventory) - 10.5% rate (Multiply line 1(b) by 10.5%) +	<input style="width:100%;" type="text"/>
10(c) Tax liability on taxable sales - 10.5% rate (Multiply line 2(d) by 10.5%) +	<input style="width:100%;" type="text"/>
10(d) Tax liability on taxable sales - 6% rate (Multiply line 3(c) by 6%) +	<input style="width:100%;" type="text"/>
10(e) Tax liability on taxable services rendered to other merchants and designated professional services - 4% rate (Multiply line 4(e) by 4%) +	<input style="width:100%;" type="text"/>
10(f) Tax liability on use of inventory and autoconsumption - 10.5% rate (Multiply line 8(c) by 10.5%) +	<input style="width:100%;" type="text"/>
10(g) Total Tax Determined (Add lines 10(a) through 10(f)) =	<input style="width:100%;" type="text"/>
<b>11. ADJUSTMENTS DURING THE PERIOD</b>	
11(a) Credit from sales of merchant's property during the period -	<input style="width:100%;" type="text"/>
11(b) Credit for bad debts during the period -	<input style="width:100%;" type="text"/>
<b>12. CREDITS GENERATED DURING THE PERIOD</b>	
12(a) Credit for taxes paid on imports of inventory for resale during the period (Line 10(b)) -	<input style="width:100%;" type="text"/>
12(b) Credit for taxes paid to a merchant on purchases of inventory for resale during the period -	<input style="width:100%;" type="text"/>
13. TAX LIABILITY FOR THE PERIOD NET OF CREDITS (Subtract lines 11(a), 11(b), 12(a) and 12(b) from line 10(g)) =	<input style="width:100%;" type="text"/>
<b>14. TOTAL MUNICIPAL TAX LIABILITY</b>	
14(a) Municipal tax on taxable items not attributable to location in Puerto Rico or multilevel business (Subtract line 2(c)(v) from the sum of lines 2(c)(i) through 2(c)(iv) and multiply by 1%) +	<input style="width:100%;" type="text"/>
14(b) Municipal tax on taxable sales of prepared food of merchants with no commercial location in Puerto Rico (Multiply line 3(b) by 1%) +	<input style="width:100%;" type="text"/>
14(c) Municipal tax on items imported for use (Non-inventory) (Multiply line 1(a) by 1%) +	<input style="width:100%;" type="text"/>
14(d) Municipal tax on sales of taxable items attributable to locations in Puerto Rico (Line 1, Column K of Schedule 7 SUT) +	<input style="width:100%;" type="text"/>
14(e) Total Municipal Tax Liability (Add lines 14(a) through 14(d)) =	<input style="width:100%;" type="text"/>
<b>15. BALANCE OF TAX DUE FOR THE PERIOD</b>	
15(a) Tax determined for the period (Add lines 13 and 14(e)) +	<input style="width:100%;" type="text"/>
15(b) Payments made during the period with the declarations of imports and to restore the bond -	<input style="width:100%;" type="text"/>
15(c) Deposits made during the period -	<input style="width:100%;" type="text"/>
15(d) Balance of Tax Due not Considering Available Carryforward Credits and Overpayments (Subtract lines 15(b) and 15(c) from line 15(a)) =	<input style="width:100%;" type="text"/>
I declare under penalty of perjury, that this return (including the schedules attached), has been examined by me, and to the best of my knowledge and belief, is a true, correct and complete return.	
<b>FOR THE SPECIALIST'S USE ONLY</b>	
_____ Specialist's Name	_____ Registration Number

**Schedule 1 SUT**

Rev. Apr 14 25



**IMPORTS**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

1. Total taxable imported items for use (Non-inventory) during the period (Transfer this amount to line 1(a) of the return) .....
2. Total taxable imported items for resale (Inventory) during the period (Transfer this amount to line 1(b) of the return) .....
3. Total exempt imported items during the period:
  - (a) Eligible reseller (Section 4030.02) .....
  - (b) Raw material, machinery and equipment (Manufacturing Process) (Section 4030.06) .....
  - (c) Export (Section 4030.03) .....
  - (d) Items in transit (Section 4030.04) .....
  - (e) Air or maritime terminals (Section 4030.07) .....
  - (f) Items for government agencies (PR and US) (Section 4030.08) .....
  - (g) Food (Section 4030.11) .....
  - (h) Change of residence (Section 4030.09) .....
  - (i) Items and equipment to compensate for physical deficiencies (Section 4030.13) .....
  - (j) Solar equipment (Section 4030.17) .....
  - (k) Articles, equipment and technology used to render health services (Section 4030.19) .....
  - (l) Bona fide farmer (Section 4030.22) .....
  - (m) Tourism development grantees (Section 4030.23) .....
  - (n) Special acts .....
  - (o) Prescription medicines (Section 4030.12) .....
  - (p) Giveaways (Section 4030.05) .....
  - (q) Textbooks and notebooks (Section 4030.20) .....
  - (r) Feminine personal hygiene products (Section 4030.26) .....
  - (s) Temporary exemption for emergency or disaster declaration .....
4. Total Exempt Imported Items During the Period (Add lines 3(a) through 3(s). Transfer this amount to line 1(c) of the return) .....

FOR  
INFORMATION  
PURPOSES ONLY.  
DO NOT USE FOR  
FILING.

Retention Period: Ten (10) years.







**Schedule 4 SUT**

Rev. Apr 14 25



**MARKETPLACE FACILITATORS  
SALES OF MARKETPLACE SELLERS WITHOUT SUT COLLECTION WAIVER**

Period (Month/Year)

To be filed with Form AS 2915.1

Merchant's Name	Merchant's Registration Number	Facilitator with Commercial Locations in Puerto Rico: <input type="radio"/> Yes <input type="radio"/> No	Page ____ of ____
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	TAXABLE SALES SUBJECT TO 10.5% RATE					TAXABLE SALES SUBJECT TO 6% RATE	TAXABLE SERVICES SUBJECT TO 4% RATE		EXEMPT SALES					Total Sales Made by a Marketplace Facilitator Attributable to Marketplace Sellers without SUT Collection Waiver (Add Columns A through L and subtract Columns E and M)
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	
Municipality Where the Source of the Sale is Attributed (Section 4020.03)	Tangible Personal Property	Digital Products	Taxable Services	Taxable Admissions	Returns of Taxable Items	Taxable Sales of Prepared Food	Services Rendered to Other Merchants in Puerto Rico	Designated Professional Services Rendered in Puerto Rico	Sales of Exempt Tangible Personal Property	Sales of Exempt Digital Products	Sales of Exempt Services	Sales of Exempt Admissions	Returns of Exempt Items	
FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.														
1. Total Marketplace Sales (Transfer to lines 2(a)(i), 2(a)(ii), 2(a)(iii), 2(a)(iv), 2(a)(v), 2(c)(i), 2(c)(ii), 2(c)(iii), 2(c)(iv), 2(c)(v), 3(a), 3(b), 4(a), 4(c), 5(a), 5(b), 5(c), 5(d) or 5(e) of the return, as applicable. Also transfer to Schedule 7 SUT, as applicable)														









**Schedule 9 SUT**

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**RECONCILIATION OF SALES OF TAXABLE AND EXEMPT TANGIBLE PERSONAL PROPERTY AT MUNICIPAL LEVEL**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

Marketplace Facilitator with Commercial Location in Puerto Rico

Page \_\_\_\_ of \_\_\_\_

Location Number	Municipality Where the Source of the Sale is Attributed (Section 4020.03) (For Marketplace Facilitators with Commercial Location in Puerto Rico)	Sales of Taxable Tangible Personal Property				Sales of Exempt Tangible Personal Property			
		Column A Sales of Taxable Tangible Personal Property (Column A of Schedule 2 SUT)	Column B Sales of Tangible Personal Property Exempt from Municipal SUT (Reseller and Municipal SUT Exemption Certificate - Form AS 2963.1)	Column C Food and Food Ingredients Taxable for Municipal SUT	Column D Sales of Tangible Personal Property Taxable at Municipal Level (Add Columns A and C and subtract Column B)	Column E Sales of Exempt Tangible Personal Property (Column K of Schedule 2 SUT)	Column F Sales of Tangible Personal Property Exempt from Municipal SUT (Reseller and Municipal SUT Exemption Certificate - Form AS 2963.1) (Same as Column B)	Column G Food and Food Ingredients Taxable for Municipal SUT (Same as Column C)	Column H Sales of Tangible Personal Property Exempt at Municipal Level (Add Columns E and F and subtract Column G)
<p><b>FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.</b></p>									
<p>1. Total (Transfer the amount of Column D to Column A of Schedule 7 SUT) .....</p>									