

Form AS 2915.1 Rev. Jul 20 22		GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY SALES AND USE TAX AND TAX ON IMPORTS MONTHLY RETURN		PERIOD Month <input type="text"/> Year <input type="text"/>		<input type="radio"/> Amended Return <input type="radio"/> Marketplace Facilitator	
MERCHANT'S NAME <input type="text"/>				CONFIRMATION NUMBER <input type="text"/>			
MERCHANT'S REGISTRATION NUMBER <input type="text"/>				DATE AND TIME SUBMITTED <input type="text"/>			
TAXPAYER NUMBER <input type="text"/>				DATE PROCESSED <input type="text"/>			
1. IMPORTS				8. AUTOCONSUMPTION AND USE OF INVENTORY - 10.5% RATE			
1(a) Total taxable imported items for use (Non-inventory) during the period (Line 1 of Schedule 1 SUT - Imports) + <input type="text"/>				8(a) Use of inventory + <input type="text"/>			
1(b) Total taxable imported items for resale (Inventory) during the period (Line 2 of Schedule 1 SUT - Imports) + <input type="text"/>				8(b) Autoconsumption + <input type="text"/>			
1(c) Total exempt imported items during the period (Line 4 of Schedule 1 SUT - Imports) + <input type="text"/>				8(c) Total Autoconsumption and Use of Inventory (Add lines 8(a) and 8(b)) = <input type="text"/>			
1(d) Total Imported Items During the Period (Add lines 1(a) through 1(c)) = <input type="text"/>				9. PURCHASES OF PRODUCTS FOR RESALE (NON IMPORTED INVENTORY)			
2. TAXABLE SALES - 10.5% RATE				9(a) Taxable purchases of inventory for resale + <input type="text"/>			
2(a) Sales of tangible personal property or digital products attributable to locations in Puerto Rico (Line 1, Column A of Schedule 2 SUT - Sales by Location) + <input type="text"/>				9(b) Exempt purchases of inventory for resale + <input type="text"/>			
2(b) Sales of tangible personal property or digital products not attributable to locations in Puerto Rico or multilevel businesses + <input type="text"/>				9(c) Total Purchases of Products for Resale (Add lines 9(a) and 9(b)) = <input type="text"/>			
2(c) Sales of taxable services (Line 1, Column B of Schedule 2 SUT - Sales by Location) + <input type="text"/>				10. TAX DETERMINED			
2(d) Taxable services received from merchants who are non-residents of Puerto Rico (Line 1, Column C of Schedule 2 SUT - Sales by Location) + <input type="text"/>				10(a) Tax paid on imports for use (Non-inventory) - 10.5% rate (Multiply line 1(a) by 10.5%) + <input type="text"/>			
2(e) Sales of taxable admissions (Line 1, Column A of Schedule 5 SUT - Admissions) + <input type="text"/>				10(b) Tax paid on imports for resale (Inventory) - 10.5% rate (Multiply line 1(b) by 10.5%) + <input type="text"/>			
2(f) Returns of taxable items (Line 1, Column D of Schedule 2 SUT - Sales by Location) - <input type="text"/>				10(c) Tax liability on taxable sales - 10.5% rate (Multiply line 2(g) by 10.5%) + <input type="text"/>			
2(g) Total Taxable Sales - 10.5% Rate (Subtract line 2(f) from the sum of lines 2(a) through 2(e)) = <input type="text"/>				10(d) Tax liability on taxable sales - 6% rate (Multiply line 3(c) by 6%) + <input type="text"/>			
3. TAXABLE SALES - 6% RATE				10(e) Tax liability on taxable services rendered to other merchants and designated professional services - 4% rate (Multiply line 4(e) by 4%) + <input type="text"/>			
3(a) Taxable sales of prepared food - Merchants with commercial locations in Puerto Rico (Line 1, Column E of Schedule 2 SUT - Sales by Location) + <input type="text"/>				10(f) Tax liability on use of inventory and autoconsumption - 10.5% rate (Multiply line 8(c) by 10.5%) + <input type="text"/>			
3(b) Taxable sales of prepared food - Marketplace sales of merchants not located in Puerto Rico + <input type="text"/>				10(g) Total Tax Determined (Add lines 10(a) through 10(f)) = <input type="text"/>			
3(c) Total Taxable Sales - 6% Rate (Add lines 3(a) and 3(b)) = <input type="text"/>				11. ADJUSTMENTS WITHIN THE PERIOD			
4. TAXABLE SERVICES RENDERED TO OTHER MERCHANTS AND DESIGNATED PROFESSIONAL SERVICES - 4% RATE				11(a) Credit from sales of merchant's property during the period - <input type="text"/>			
4(a) Services rendered to other merchants in Puerto Rico (Line 1, Column F of Schedule 2 SUT - Sales by Location) + <input type="text"/>				11(b) Credit for bad debts during the period - <input type="text"/>			
4(b) Services received from merchants who are non-residents of Puerto Rico (Line 1, Column G of Schedule 2 SUT - Sales by Location) + <input type="text"/>				12. CREDITS GENERATED DURING THE PERIOD			
4(c) Designated professional services rendered in Puerto Rico (Line 1, Column H of Schedule 2 SUT - Sales by Location) + <input type="text"/>				12(a) Credit for taxes paid on imports of inventory for resale during the period (Line 10(b)) - <input type="text"/>			
4(d) Designated professional services received from merchants who are non-residents of Puerto Rico (Line 1, Column I of Schedule 2 SUT - Sales by Location) + <input type="text"/>				12(b) Credit for taxes paid to a merchant on purchases of inventory for resale during the period - <input type="text"/>			
4(e) Total Taxable Services Rendered to Other Merchants and Designated Professional Services - 4% Rate (Add lines 4(a) through 4(d)) = <input 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 type="text"/>			
5. EXEMPT SALES				14. TOTAL MUNICIPAL TAX LIABILITY			
5(a) Sale of exempt tangible personal property or digital products (Line 1, Column J of Schedule 2 SUT - Sales by Location) + <input type="text"/>				14(a) Municipal tax on sales of tangible personal property or digital products not attributable to locations in Puerto Rico or multilevel businesses (Multiply line 2(b) by 1%) + <input type="text"/>			
5(b) Sale of exempt services (Line 1, Column K of Schedule 2 SUT - Sales by Location) + <input 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 type="text"/>			
5(c) Exempt admissions (Line 1, Column B of Schedule 5 SUT - Admissions) + <input type="text"/>				14(c) Municipal tax on items imported for use (Non-inventory) (Multiply line 1(a) by 1%) + <input type="text"/>			
5(d) Returns of exempt items (Line 1, Column L of Schedule 2 SUT - Sales by Location) - <input type="text"/>				14(d) Total Municipal Tax Liability (Add lines 14(a) through 14(c)) = <input type="text"/>			
5(e) Total Exempt Sales (Subtract line 5(d) from the sum of lines 5(a) through 5(c)) = <input type="text"/>				15. BALANCE OF TAX DUE FOR THE PERIOD			
6. MARKETPLACE SALES				15(a) Tax determined for the period (Add lines 13 and 14(d)) + <input type="text"/>			
6(a) Marketplace Sales of Marketplace Sellers with an SUT Collection Waiver (Art. 4020.05-4)(Line 1, Column E of Schedule 6 SUT - Marketplace Sales) + <input type="text"/>				15(b) Payments made during the period with the declarations of imports and to restore the bond - <input type="text"/>			
7. TOTAL SALES FOR THE PERIOD				15(c) Deposits made during the period - <input type="text"/>			
7(a) Total Sales for the Period (Add lines 2(g), 3(c), 4(e), 5(e) and 6(a)) + <input 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 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.							

Schedule 1 SUT

Rev. Jul 20 22



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)

Retention Period: Ten (10) years.



To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

Page ____ of ____

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To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Registration Number

Page _____ of _____

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Schedule 4 SUT

Rev. Jul 20 22

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

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

1. Taxable Sales - 10.5% Rate

1(a) Sales of tangible personal property, digital products or admission rights attributable to location in Puerto Rico (Transfer to line 2(a) of the return)

1(b) Sales of tangible personal property not attributable to locations in Puerto Rico or multilevel businesses (Transfer to line 2(b) of the return)

1(c) Sales of taxable services (Transfer to line 2(c) of the return)

1(d) Returns of taxable items (Transfer to line 2(f) of the return)

1(e) Total Taxable Sales - 10.5% Rate (Subtract line 1(d) from the sum of lines 1(a) through 1(c))**2. Taxable Sales - 6% Rate**

2(a) Taxable Sales of Prepared Food - Marketplace Sales of Merchants Not Located in Puerto Rico (Transfer to line 3(b) of the return)

3. Taxable Services - 4% Rate

3(a) Services rendered to other merchants in Puerto Rico (Transfer to line 4(a) of the return)

3(b) Designated professional services rendered in Puerto Rico (Transfer to line 4(c) of the return)

3(c) Total Taxable Services Rendered to Other Merchants and Designated Professional Services - 4% Rate (Add lines 3(a) and 3(b))**4. Exempt Sales**

4(a) Sale of exempt tangible personal property, digital products or admission rights (Transfer to line 5(a) of the return)

4(b) Sales of exempt services (Transfer to line 5(b) of the return)

4(c) Returns of exempt items (Transfer to line 5(d) of the return)

4(d) Total Exempt Sales (Subtract line 4(c) from the sum of lines 4(a) and 4(b))**5. Total Marketplace Facilitator's Sales of Marketplace Sellers with no SUT Collection Waiver (Add lines 1(e), 2(a), 3(c) and 4(d))**

Retention Period: Ten (10) years.

Schedule 5 SUT

Rev. Jul 20 22



ADMISSIONS (PUBLIC SHOWS)

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

Page ____ of ____

Name of the Event

Start of the Event
(Month/Day/Year)End of the Event
(Month/Day/Year)

Column A

Taxable Admissions

Column B

Exempt Admissions

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PURPOSES ONLY.
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1. Total (Transfer to lines 2(e) and 5(c) of the return, as applicable)

Retention Period: Ten (10) years.



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