



SALES AND USE TAX AND TAX ON IMPORTS  
MONTHLY RETURN

PERIOD

Month

Year

Amended Return  
 Marketplace Facilitator

MERCHANT'S NAME

CONFIRMATION NUMBER

MERCHANT'S REGISTRATION NUMBER

DATE AND TIME SUBMITTED

TAXPAYER NUMBER

DATE PROCESSED

1. IMPORTS

- 1(a) Total taxable imported items for use (Non-inventory) during the period (Line 1 of Schedule 1 SUT) +
- 1(b) Total taxable imported items for resale (Inventory) during the period (Line 2 of Schedule 1 SUT) +
- 1(c) Total exempt imported items during the period (Line 4 of Schedule 1 SUT) +
- 1(d) Total Imported Items During the Period (Add lines 1(a) through 1(c)) =

8. AUTOCONSUMPTION AND USE OF INVENTORY - 10.5% RATE

- 8(a) Use of inventory +
- 8(b) Autoconsumption +
- 8(c) Total Autoconsumption and Use of Inventory (Add lines 8(a) and 8(b)) =

2. TAXABLE SALES - 10.5% RATE

- 2(a) Sales of taxable items attributable to location in Puerto Rico:
  - (i) Tangible personal property (Line 1, Column A of Schedule 2 SUT) +
  - (ii) Digital products (Line 1, Column B of Schedule 2 SUT) +
  - (iii) Taxable services (Line 1, Column C of Schedule 2 SUT) +
  - (iv) Taxable admissions (Line 1, Column A of Schedule 5 SUT) +
  - (v) Returns of taxable items (Line 1, Column E of Schedule 2 SUT) -
- 2(b) Taxable services received from merchants who are non-residents of Puerto Rico (Line 1, Column D of Schedule 2 SUT) +
- 2(c) Sales of taxable items not attributable to location in Puerto Rico or multilevel business:
  - (i) Tangible personal property +
  - (ii) Digital products +
  - (iii) Taxable services +
  - (iv) Taxable admissions (Line 1, Column B of Schedule 5 SUT) +
  - (v) Returns of taxable items -
- 2(d) Total Taxable Sales - 10.5% Rate (Subtract lines 2(a)(v) and 2(c)(v) from the sum of lines 2(a)(i) through 2(a)(iv), 2(b) and 2(c)(i) through 2(c)(iv)) =

9. PURCHASES OF PRODUCTS FOR RESALE (NON IMPORTED INVENTORY)

- 9(a) Taxable purchases of inventory for resale +
- 9(b) Exempt purchases of inventory for resale +
- 9(c) Total Purchases of Products for Resale (Add lines 9(a) and 9(b)) =

10. TAX DETERMINED

- 10(a) Tax paid on imports for use (Non-inventory) - 10.5% rate (Multiply line 1(a) by 10.5%) +
- 10(b) Tax paid on imports for resale (Inventory) - 10.5% rate (Multiply line 1(b) by 10.5%) +
- 10(c) Tax liability on taxable sales - 10.5% rate (Multiply line 2(d) by 10.5%) +
- 10(d) Tax liability on taxable sales - 6% rate (Multiply line 3(c) by 6%) +
- 10(e) Tax liability on taxable services rendered to other merchants and designated professional services - 4% rate (Multiply line 4(e) by 4%) +
- 10(f) Tax liability on use of inventory and autoconsumption - 10.5% rate (Multiply line 8(c) by 10.5%) +
- 10(g) Total Tax Determined (Add lines 10(a) through 10(f)) =

3. TAXABLE SALES - 6% RATE

- 3(a) Taxable sales of prepared food - Merchants with commercial locations in Puerto Rico (Line 1, Column F of Schedule 2 SUT) +
- 3(b) Taxable sales of prepared food - Marketplace sales of merchants not located in Puerto Rico +
- 3(c) Total Taxable Sales - 6% Rate (Add lines 3(a) and 3(b)) =

11. ADJUSTMENTS WITHIN THE PERIOD

- 11(a) Credit from sales of merchant's property during the period -
- 11(b) Credit for bad debts during the period -

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

- 4(a) Services rendered to other merchants in Puerto Rico (Line 1, Column G of Schedule 2 SUT) +
- 4(b) Services received from merchants who are non-residents of Puerto Rico (Line 1, Column H of Schedule 2 SUT) +
- 4(c) Designated professional services rendered in Puerto Rico (Line 1, Column I of Schedule 2 SUT) +
- 4(d) Designated professional services received from merchants who are non-residents of Puerto Rico (Line 1, Column J of Schedule 2 SUT) +
- 4(e) Total Taxable Services Rendered to Other Merchants and Designated Professional Services - 4% Rate (Add lines 4(a) through 4(d)) =

12. CREDITS GENERATED DURING THE PERIOD

- 12(a) Credit for taxes paid on imports of inventory for resale during the period (Line 10(b)) -
- 12(b) Credit for taxes paid to a merchant on purchases of inventory for resale during the period -

5. EXEMPT SALES

- 5(a) Sales of exempt tangible personal property (Line 1, Column K of Schedule 2 SUT) +
- 5(b) Sales of exempt digital products (Line 1, Column L of Schedule 2 SUT) +
- 5(c) Sales of exempt services (Line 1, Column M of Schedule 2 SUT) +
- 5(d) Sales of exempt admissions (Line 1, Column C of Schedule 5 SUT) +
- 5(e) Returns of exempt items (Line 1, Column N of Schedule 2 SUT) -
- 5(f) Total Exempt Sales (Subtract line 5(e) from the sum of lines 5(a) through 5(d)) =

13. TAX LIABILITY FOR THE PERIOD NET OF CREDITS (Subtract lines 11(a), 11(b), 12(a) and 12(b) from line 10(g)) =

14. TOTAL MUNICIPAL TAX LIABILITY

- 14(a) Municipal tax on sales of tangible personal property, digital products or admissions not attributable to locations in Puerto Rico or multilevel businesses (Subtract line 2(c)(v) from the sum of lines 2(c)(i) through 2(c)(iv) and multiply by 1%) +
- 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%) +
- 14(c) Municipal tax on items imported for use (Non-inventory) (Multiply line 1(a) by 1%) +
- 14(d) Total Municipal Tax Liability (Add lines 14(a) through 14(c)) =

6. MARKETPLACE SALES

- 6(a) Marketplace Sales of Marketplace Sellers with an SUT Collection Waiver (Art. 4020.05-4) (Line 1, Column E of Schedule 6 SUT) +

15. BALANCE OF TAX DUE FOR THE PERIOD

- 15(a) Tax determined for the period (Add lines 13 and 14(d)) +
- 15(b) Payments made during the period with the declarations of imports and to restore the bond -
- 15(c) Deposits made during the period -
- 15(d) Balance of Tax Due not Considering Available Carryforward Credits and Overpayments (Subtract lines 15(b) and 15(c) from line 15(a)) =

7. TOTAL SALES FOR THE PERIOD

- 7(a) Total Sales for the Period (Add lines 2(d), 3(c), 4(e), 5(f) and 6(a)) +

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.

FOR THE SPECIALIST'S USE ONLY

Specialist's Name

Registration Number

**Schedule 1 SUT**

Rev. Oct 25 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) .....

FOR  
INFORMATION  
PURPOSES ONLY.  
DO NOT USE FOR  
FILING.

Retention Period: Ten (10) years.



**SALES BY LOCATION**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

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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			
	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	Column N
Location Number	Sales of Tangible Personal Property Attributable to Location in Puerto Rico	Sales of Digital Products Attributable to Location in Puerto Rico	Sales of Taxable Services	Taxable Services Received from Merchants who are Non-Residents of Puerto Rico	Returns of Taxable Items	Taxable Sales of Prepared Food - Merchants with Commercial Locations in Puerto Rico	Services Rendered to Other Merchants in Puerto Rico	Services Received from Merchants who are Non-Residents of Puerto Rico	Designated Professional Services Rendered in Puerto Rico	Designated Professional Services Received from Merchants who are Non-Residents of Puerto Rico	Sales of Exempt Tangible Personal Property	Sales of Exempt Digital Products	Sales of Exempt Services	Returns of Exempt Items
<b>1. Total Sales by Location</b>														

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**Schedule 3 SUT**

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# MARKETPLACE FACILITATORS

## SALES OF MARKETPLACE SELLERS WITH SUT COLLECTION WAIVER

To be filed with Form AS 2915.1

Period (Month/Year) \_\_\_\_\_

Merchant's Name	Merchant's Registration Number	Page ____ of ____
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		Column A	Column B	Column C	Column D	Column E
Marketplace Seller's Merchant Registration Number	Marketplace Seller's Name	Total Taxable Sales Subject to 10.5% Rate	Total Taxable Sales Subject to 6% Rate	Total Sales of Taxable Services Subject to 4% Rate	Total Exempt Sales	Total Sales for the Period (Add Columns A through D)
FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.						
1. Total Marketplace Sales (Transfer to line 2(d), 3(c), 4(e) or 5(f) of the return, as applicable) .....						



**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

**1. Taxable Sales - 10.5% Rate**

1(a) Sales of taxable items attributable to location in Puerto Rico:

- (i) Tangible personal property (Transfer to line 2(a)(i) of the return) .....
- (ii) Digital products (Transfer to line 2(a)(ii) of the return) .....
- (iii) Taxable services (Transfer to line 2(a)(iii) of the return) .....
- (iv) Taxable admissions (Line 1, Column A of Schedule 5 SUT. Transfer to line 2(a)(iv) of the return) .....
- (v) Returns of taxable items (Transfer to line 2(a)(v) of the return) .....

  
  
  
  


1(b) Sales of taxable items not attributable to location in Puerto Rico or multilevel business:

- (i) Tangible personal property (Transfer to line 2(c)(i) of the return) .....
- (ii) Digital products (Transfer to line 2(c)(ii) of the return) .....
- (iii) Taxable services (Transfer to line 2(c)(iii) of the return) .....
- (iv) Taxable admissions (Line 1, Column B of Schedule 5 SUT. Transfer to line 2(c)(iv) of the return) .....
- (v) Returns of taxable items (Transfer to line 2(c)(v) of the return) .....

  
  
  
  


**1(c) Total Taxable Sales - 10.5% Rate (Subtract lines 1(a)(v) and 1(b)(v) from the sum of lines 1(a)(i) through 1(a)(iv) and 1(b)(i) through 1(b)(iv))** .....

**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) Sales of exempt tangible personal property (Transfer to line 5(a) of the return) .....
- 4(b) Sales of exempt digital products (Transfer to line 5(b) of the return) .....
- 4(c) Sales of exempt services (Transfer to line 5(c) of the return) .....
- 4(d) Sales of exempt admissions (Line 1, Column C of Schedule 5 SUT. Transfer to line 5(d) of the return) .....
- 4(e) Returns of exempt items (Transfer to line 5(e) of the return) .....

  
  
  
  


**4(f) Total Exempt Sales (Subtract line 4(e) from the sum of lines 4(a) through 4(d))** .....

**5. Total Marketplace Facilitator's Sales of Marketplace Sellers with no Sales and Use Tax Collection Waiver (Add lines 1(c), 2(a), 3(c) and 4(f))** .....

**Schedule 5 SUT**

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**ADMISSIONS (PUBLIC SHOWS)**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

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Name of the Event	Event's Endorsement ("Refrendo") Number	Start of the Event (Month/Day/Year)	End of the Event (Month/Day/Year)	Column A	Column B	Column C
				Sales of Taxable Admissions Attributable to Location in Puerto Rico	Sales of Taxable Admissions Not Attributable to Location in Puerto Rico	Exempt Admissions
<p><b>FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.</b></p>						
<b>1. Total (Transfer to lines 2(a)(iv), 2(c)(iv) and 5(d) of the return, as applicable)</b> .....						

**Schedule 6 SUT**

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**MARKETPLACE SALES  
MARKETPLACE SELLERS WITH A SUT COLLECTION WAIVER**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

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Location Number	Marketplace Facilitator's Merchant Registration Number	Column A	Column B	Column C	Column D	Column E
		Taxable Sales at 10.5% Rate	Taxable Sales at 6% Rate	Services Rendered to Other Merchants and Designated Professional Services Subject to 4% Rate	Exempt Sales	Total (Add Columns A through D)
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<b>1. Total Marketplace Sales by Location (Transfer the total of Column E to line 6(a) of the return) .....</b>						