



COMMONWEALTH OF PUERTO RICO
DEPARTMENT OF THE TREASURY

Sales and Use Tax Monthly Return

Period

Original Return

TAXPAYER NAME

MERCHANT REGISTRATION NUM.

TAXPAYER NUMBER

CONFIRMATION NUMBER

0-000-000-000

DATE AND TIME SUBMITTED

DATE RECEIVED

This form is a new electronic model for periods from August 2014 to September 2016 which substitute the previous official form.

Purchases of Products for Resale (Non-Imported Inventory)

1a. Exempt Purchases of Inventory for Resale
+

1b. Taxable Purchases of Inventory for Resale
=

1c. Total Purchases of Products for Resale

Autoconsumption and Use of Inventory

2a. Use of Inventory

2b. Autoconsumption
+

2c. 50% of line 2b
=

2d. Total Autoconsumption and Use of Inventory

Taxable Sales

3. Sale of Taxable Tangible Personal Property

3a. Sales Attributable to Locations in Puerto Rico
+

3b. Sales By Merchant Without a Location In Puerto Rico or Multilevel
=

3c. Total Sales of Taxable Tangible Personal Property
+

4. Sale of Taxable Services
+

5. Taxable Admissions
-

6. Return of Taxable Items
=

7. Total Taxable Sales

Exempt Sales

8. Sale of Exempt Tangible Personal Property
+

9. Sale of Exempt Services
+

10. Exempt Admissions
-

11. Return of Exempt Items
=

12. Total Exempt Sales

13. Amount Subject to Sales and Use Tax

14. Amount of Tax Determined

Credit From Sale of Merchant Property

15a. Amount of Credit from Sales made in the Period
+

15b. Excess Credit from Prior Periods
=

15c. Total Available Credit

15d. Amount of Credit Used in this Return

Credit for Bad Debt

16a. Amount of Credit for Sales made during the Period
+

16b. Excess Credit from Prior Periods
=

16c. Total Available Credit

16d. Amount of Credit Used in this Return

17. Tax Liability

Credit for Taxes Paid by Merchant in the Import of Inventory for Resale

18a. Amount paid for Import of Inventory for Resale
+

18b. Excess Credit from Prior Periods
+

18c. Amount Paid in Excess in the Tax on Imports Monthly Return
=

18d. Total Available Credit

18e. Amount of Credit Used in this Return

Credit for Taxes Paid Between Merchants for Purchases of Inventory for Resale

19a. Amount Paid for Purchase of Inventory for Resale
+

19b. Excess Credit from Prior Periods
=

19c. Total Available Credit

19d. Amount of Credit Used in this Return

Regular Sales - Totals

20. Tax Liability Net of Credits	0.00	30. Carryover Credit from Sale of Merchant's Property	0.00
	+		
21. Sales Tax Due of Merchants Without Location in PR or Multilevel Business	0.00	31. Carryover Credit from Bad Debts	0.00
	=		
22. Tax Due	0.00	32. Carryover Credit for Taxes Paid by Importer Merchant	0.00
	-		
23. Credit for Payments in Excess from Prior Periods	0.00	33. Carryover Credit for Taxes Paid by Reseller Merchant	0.00
	-		
24. Deposits Made During the Period	0.00	34. Amount of Taxes Paid in Excess	0.00
	=		
25. Balance of Tax Due	0.00		
	+		
26. Interest	0.00		
	+		
27. Surcharges	0.00		
	+		
28. Penalties	0.00		
	=		
29. Total Amount Due	0.00		

FOR INFORMATIONAL PURPOSES

Pre-existing Contracts or Auctions**Purchases of Products for Resale (Non-Imported Inventory)**

1a. Exempt Purchases of Inventory for Resale	0.00
	+
1b. Taxable Purchases of Inventory for Resale	0.00
	=
1c. Total Purchases of Products for Resale	0.00

Autoconsumption and Use of Inventory

2a. Use of Inventory	0.00
	+
2b. Autoconsumption	0.00
	+
2c. 50% of line 2b	0.00
	=
2d. Total Autoconsumption and Use of Inventory	0.00

Taxable Sales

3. Sale of Taxable Tangible Personal Property	
3a. Sales Attributable to Locations in Puerto Rico	0.00
	+
3b. Sales By Merchant Without a Location In Puerto Rico or Multilevel	0.00
	=
3c. Total Sales of Taxable Tangible Personal Property	0.00
	+
4. Sale of Taxable Services	0.00
	+
5. Taxable Admissions	0.00
	-
6. Return of Taxable Items	0.00
	=
7. Total Taxable Sales	0.00

Exempt Sales

8. Sale of Exempt Tangible Personal Property	0.00
	+
9. Sale of Exempt Services	0.00
	+
10. Exempt Admissions	0.00
	-
11. Return of Exempt Items	0.00
	=
12. Total Exempt Sales	0.00
13. Amount Subject to Sales and Use Tax	0.00
14. Amount of Tax Determined	0.00

Credit From Sale of Merchant Property

15a. Amount of Credit from Sales made in the Period	0.00
	+
15b. Excess Credit from Prior Periods	0.00
	=
15c. Total Available Credit	0.00
15d. Amount of Credit Used in this Return	0.00

Credit for Bad Debt

16a. Amount of Credit for Sales made during the Period	0.00
	+
16b. Excess Credit from Prior Periods	0.00
	=
16c. Total Available Credit	0.00
16d. Amount of Credit Used in this Return	0.00
17. Tax Liability	0.00

Credit for Taxes Paid by Merchant in the Import of Inventory for Resale

18a. Amount paid for Import of Inventory for Resale	0.00
	+
18b. Excess Credit from Prior Periods	0.00
	+
18c. Amount Paid in Excess in the Tax on Imports Monthly Return	0.00
	=
18d. Total Available Credit	0.00
18e. Amount of Credit Used in this Return	0.00

Credit for Taxes Paid Between Merchants for Purchases of Inventory for Resale

19a. Amount Paid for Purchase of Inventory for Resale	0.00
	+
19b. Excess Credit from Prior Periods	0.00
	=
19c. Total Available Credit	0.00
19d. Amount of Credit Used in this Return	0.00

Pre-Existing Sales - Totals

20. Tax Liability Net of Credits	0.00	30. Carryover Credit from Sale of Merchant's Property	0.00
	+		
21. Sales Tax Due of Merchants Without Location in PR or Multilevel Business	0.00	31. Carryover Credit from Bad Debts	0.00
	=		
22. Tax Due	0.00	32. Carryover Credit for Taxes Paid by Importer Merchant	0.00
	-		
23. Credit for Payments in Excess from Prior Periods	0.00	33. Carryover Credit for Taxes Paid by Reseller Merchant	0.00
	-		

24. Deposits Made During the Period

=

34. Amount of Taxes Paid in Excess

25. Balance of Tax Due

+

26. Interest

+

27. Surcharges

+

28. Penalties

=

29. Total Amount Due

FOR INFORMATIONAL PURPOSES

Services

Sales of Taxable Services

1. Services Rendered to Other Merchants	0.00	8. Amount Subject to Sales Tax	0.00
	+		
2. Designated Professional Services	0.00	9. Amount of Tax Determined	0.00
	=		-
3. Total Sales of Services	0.00	10. Payments Made During the Period or with Original Return	0.00
			-

Sales of Exempt Services

4. Designated Professional Services	0.00	11. Credit for Payments in Excess from Previous Periods	0.00
			=
		12. Balance of Tax Due	0.00
			+

Autoimposition of Services Rendered by a Nonresident Person

5. Services Rendered To Other Merchants	0.00	13. Interest	0.00
	+		+
6. Designated Professional Services	0.00	14. Surcharges	0.00
	=		+
7. Total Autoimposition	0.00	15. Penalties	0.00
			=
		16. Total Amount Due	0.00
		17. Total of Taxes Paid in Excess	0.00

FOR INFORMATIONAL PURPOSES