



February 6, 2009

**INFORMATIVE BULLETIN FROM INTERNAL REVENUE NO: 09-02**

**ATTENTION: ALL MERCHANTS REGISTERED IN THE MERCHANT'S REGISTRY**

**SUBJECT: REQUIREMENT TO FILE AN ANNUAL SALES AND USE TAX INFORMATIVE RETURN**

Section 2603 of the Puerto Rico Internal Revenue Code of 1994, as amended, establishes, as a requirement, that every merchant shall file an annual sales and use tax return no later than the fifteenth (15th) day of the third month following the close of his/her tax year. In case of merchants with taxable years beginning on January and ending on December, the due date is on March 15, 2009.

Every merchant shall be bound to file said annual return, even if the merchant does not have to file a sales and use tax monthly return.

Therefore, during the year 2009 an informative sales and use tax annual return will be filed using Form SC2935 "Planilla Informativa Anual del Impuesto sobre Ventas y Uso". Form will be distributed beginning the first week of February 2009.

Any merchant required to remit the aforementioned tax through an electronic transfer of funds, shall be bound to file the annual sales and use tax return through electronic means. The Secretary shall accept said returns as timely filed if said transmission is initiated and accepted no later than the fifteenth (15th) day of the third month following the close of the tax year.

For additional information regarding the provisions of this informative bulletin, please call General Consulting Section at (787) 722-0216.

Cordially,

Juan Carlos Puig  
Designated Secretary of the Treasury

BI-09-02