



**APPLICATION FOR EXEMPTION CERTIFICATE FOR RESELLERS
OR MANUFACTURING PLANTS**

Serial Number

Check one: New Application Renewal

INFORMATION OF THE COMMERCIAL LOCATION

In order to process your application, you must complete line 1.

1. Merchant's registration number - 2. Social Security or Employer Identification Number

3. Legal name of the corporation, partnership, individual owner (name, initial, last name) or other

4. Commercial name or DBA

5. Indicate if you are a: Reseller Manufacturing Plant

6. Volume of business for the municipality where this location is established, according to the Volume of Business Declaration for the payment of the Municipal License Tax, prior to this application: \$, , ,

7. Municipality where you filed the Volume of Business Declaration for this location

8. If this is a "New Application", check here if you submitted to the Department of the Treasury stamped copy of the Volume of Business Declarations for the payment of the Municipal License Tax or the Provisional Municipal License Tax Application for the municipality where the new location or activity is established. (If this application is a "Renewal", do not complete this line and refer to line 9)

9. If this is a "Renewal", check here if you submitted to the Department of the Treasury stamped copy of the Volume of Business Declarations for the payment of the Municipal License Tax for all the municipalities where you conduct business. (This applies only to merchants with sales volume of less than five hundred thousand dollars (\$500,000). If this application is a "New Application", do not complete this line and refer to line 8)

10. Do you sell tangible personal property? Yes No. If you answered "Yes", provide a detailed description of the tangible personal property that you will purchase for resale in the ordinary course of your business.

11. If you are a reseller, indicate the average of inventory that, during the last three (3) years prior to the current year, was removed for resale ____%. (See instructions)

12. If you are a manufacturing plant, indicate if you qualify as such under Section 4030.06 of the Internal Revenue Code for a New Puerto Rico: Yes No

OATH

I hereby declare under penalty of perjury that this application has been examined by me, and that to the best of my knowledge and belief, all the information provided herein is true, correct and complete. I also agree to notify the Secretary of the Treasury of any change in the information provided on this application, within 30 days of the change or event. The declaration of the person that prepares this application (except the merchant) is with respect to the available information, and such information has been verified.

Merchant's name	Merchant's signature
Title	Date

Name of duly authorized agent	Signature of duly authorized agent	Date
Specialist's number	Address	Telephone

TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY

Verified information regarding this application, as applicable:

- Type of exemption requested _____
- Failure to file income tax returns or other returns for the last five years
- Income tax or other tax debt
- Failure to file SUT returns
- SUT debt
- Volume of Business Declarations for the payment of the Municipal License Tax of all municipalities where he/she conducts business
- Any other document required by the Secretary of the Treasury _____

Determination: Accepted Denied

Comments / Observations: _____

CERTIFICATION

After evaluating this application, I certify that it is complete in all of its parts and the information provided herein is presumed to be true. Nevertheless, the Department of the Treasury reserves the right to conduct any future investigation to verify the information.

Employee's name	Employee's signature	Date	District
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INSTRUCTIONS

This form shall be filed for each location of every duly registered merchant, who is mainly engaged in the purchase of taxable items for resale or who is a manufacturing plant according to Section 4030.06 of the Internal Revenue Code for a New Puerto Rico (Code), that is interested in requesting a Sales and Use Tax (SUT) exemption certificate. The previous analysis specifically refers to the average of taxable items inventory for resale, not to the average of all sales made by the merchant. The average does not include the sale of services or the sale of exempt items.

This form shall be completed in all of its parts in a clear and legible manner. Presenting an incomplete form may delay the evaluation of your case and the issuance of the exemption certificate.

When issuing an exemption certificate, the Secretary of the Treasury (Secretary) shall ensure the following:

- (1) that the person requesting such certificate is a merchant or holder of an exemption;
- (2) that the person is duly registered at the Merchant's Registry of the Department of the Treasury (Department);
- (3) in the case of a reseller, that he/she provides a detailed description of the tangible personal property to be purchased for resale in the ordinary course of business;
- (4) does not have any debt with the Department;
- (5) has filed all of his/her returns, including the income tax returns and those related to the SUT; and
- (6) provides the Volume of Business Declarations for the payment of the Municipal License Tax for all municipalities where he/she conducts business (Volume of Business Declarations).

The Secretary may require a person to submit documents and evidence of its organizational structure, tax debt certifications or any other information or necessary document during the review process. Furthermore, the Secretary may revoke the SUT exemption certificate to any person that fails to comply with any of the requirements established in Subtitle D of the Code. Any person whose exemption certificate has been revoked, may request a new exemption certificate one year after such revocation, subject to the requirements established by the Code.

Any person that violates the provisions of Subtitle D of the Code, the requirements set forth by the Secretary or the regulations issued thereunder, will be subject to administrative and criminal sanctions, as it is determined. Therefore, the information provided shall be true, correct and complete.

This application will be filed at any of the Taxpayer's Service Centers located in Aguadilla, Arecibo, Bayamón, Caguas, Mayagüez, Ponce, San Juan (Intendente Ramírez Building) and Hato Rey (Mercantil Plaza Building). For the addresses of the Centers please call (787) 722-0216. It may also be mailed to the Department of the Treasury, Taxpayer's Service Bureau, Exemption Certificate, PO Box 9024140, San Juan, PR 00902-4140.