



COMMONWEALTH OF PUERTO RICO
DEPARTMENT OF THE TREASURY
VALUE ADDED TAX MONTHLY RETURN
(Electronically Filed)

PERIOD (MONTH/YEAR)

MONTH YEAR

Amended Return

MERCHANT'S REGISTRATION NUMBER

Registration number input fields

NAME OF MERCHANT OR RETAILER

Name of merchant or retailer input field

SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER

Social security or employer identification number input field

CONFIRMATION NUMBER

Confirmation number input field

TRANSACTIONS

GROSS VALUE ADDED TAX

A. Taxable Sales

1. Sale of taxable goods
2. Sale of taxable services
3. Taxable admissions
4. Total of Taxable Transactions

16. Total taxable transactions subject to 10.5% VAT
17. Gross value added tax at 10.5%
18. Gross value added tax for preexisting contracts
19. Total Gross Value Added Tax

B. Exempt Transactions

5. Sale of exempt goods
6. Sale of taxable goods to exempt persons
7. Sale of exempt services
8. Exempt admissions
9. Total Exempt Sales

20. Credit for VAT paid
21. Sales adjustments
22. Purchase adjustments
23. Reconciliation adjustment for direct credit
24. Reconciliation adjustment for indirect credit
25. Credit for foreign VAT paid
26. Total Credits and Adjustments
27. TOTAL VAT PAYABLE / (OVERPAID)

C. Zero-Rated Sales

10. Sale of goods subject to zero rate
11. Export services subject to zero rate
12. Total Sales Subject to Zero Rate

D. Preexisting Contracts for Construction Projects

13. Sales of goods and services under pre-existing contracts
14. TOTAL SALES

E. Items Subject to Reverse Charge

15. Items subject to reverse charge

TOTAL AMOUNT DUE / OVERPAID

28. Prior month overpayments
29. Deposits made during the period
30. Balance of tax due / (overpaid)

Type of account:

Commercial Individual Checking Individual Savings

AUTHORIZATION FOR AUTOMATIC DEBIT

Routing / transit number

Account number

Routing and account number input fields

Payment method ACH credit

Payment method ACH credit input field

I hereby declare under the penalty of perjury that the information provided on this return is true, correct and complete and has been examined by me. Also, I authorize the Secretary of the Treasury to debit the indicated account for the amount shown on line 30 of this return, corresponding to the value added tax determined in the return. I also promise to pay any charge resulting from the insufficiency of funds in said account.

DATE AND HOUR OF TRANSMISSION OF RETURN AND PAYMENT