

Form AS 2916.1

Rev. Oct 9 15



Commonwealth of Puerto Rico
DEPARTMENT OF THE TREASURY

For seller's use

Invoice, receipt or
transaction number:

**CERTIFICATE FOR EXEMPT PURCHASES AND FOR SERVICES SUBJECT TO THE 4% SPECIAL-SUT
(Tangible Personal Property, Exempt Services and Services Subject to the 4% Special-SUT)**

Transaction date: Month _____ Day _____ Year _____

The purpose of this Certificate for Exempt Purchases and for Services Subject to the 4% Special-SUT (Certificate) is to release the merchant seller from his or her obligation of collecting and remitting the sales and use tax (Basic-SUT) or the 4% SUT on services rendered to other merchants and designated professional services (4% Special-SUT) on the sale for which this Certificate is issued. Also, in the case of business to business services subject to the 4% Special-SUT, this Certificate has the purpose of establishing the obligation of the merchant seller of collecting and remitting the 4% Special-SUT, instead of the Basic-SUT.

PART I MERCHANT SELLER'S INFORMATION

Seller's name _____

Address _____

Municipality, State _____

Zip Code _____

PART II PURCHASER'S INFORMATION

- 1.a. I certify that I am engaged in business in Puerto Rico and that my Merchant's Registration number is: _____ - _____
- b. The North American Industry Classification System (NAICS) code that appears on my Merchant's Registration Certificate is _____ and the activity's description is the following: _____.
2. If you are an agency of the Commonwealth of Puerto Rico or the Federal Government, provide your employer identification number: _____
3. If you are a diplomat, provide the tax exemption number that appears on the exemption card issued by the United States Department of State: _____ - _____ - _____ and the expiration date: Month _____ Day _____ Year _____
4. If you are an individual affected by a disaster (Section 6080.12 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code)), provide your driver's license or passport number: _____

5. Indicate the reason for the exemption or exclusion and provide the requested information, as applicable:

- a. ☐ Reseller (exemption from Municipal SUT only)
- b. ☐ Eligible Reseller
- c. ☐ Manufacturing Plant
- d. ☐ Business to Business Services (subject to the 4% Special-SUT)
- e. ☐ Capitalized Repair Services (subject to the 4% Special-SUT)
- f. ☐ Commonwealth of Puerto Rico (Agency _____)
- g. ☐ Federal Government (Agency _____)
- h. ☐ Farmer (Bona Fide Farmer's Number _____)
- i. ☐ Direct Pay Permit (Total Exemption Certificate Number _____)
- j. ☐ Housing Cooperative Ruled by Act 239-2004
- k. ☐ Diplomat (Country or Mission _____)
- l. ☐ Special Acts (Act No. _____)
- m. ☐ Exportation
- n. ☐ Individual Affected by a Disaster (Section 6080.12 of the Code)
- o. ☐ Residents' Associations, Board of Owners of Residential Condominiums, and Associations of Residential Owners
- p. ☐ Social Interest Housing Residential Projects that receive federal or state rent subsidies
- q. ☐ Member of the same controlled group or group of related entities engaged in industry or business in Puerto Rico
- r. ☐ Entity engaged in the repair, maintenance and conditioning of airships with exemption decree under Act 73-2008
- s. ☐ Person located in a foreign trade zone and engaged exclusively in the fuel storage or processing
- t. ☐ Designated professional services provided to a labor or workers' organization
- u. ☐ Entity exempt from any kind of taxes by means of its Organic Law (Act No. _____, Section _____)
- v. ☐ Subcontracted services provided as part of a construction project
- w. ☐ Subcontracted telecommunications services provided to telecommunications companies

6. I am engaged in the business of _____ and I mainly sell _____.

7. I am purchasing:

- a. ☐ Tangible personal property for resale (exemption from Municipal SUT only)
 - b. ☐ Raw materials
 - c. ☐ Machinery and equipment used in manufacturing
 - d. ☐ Services provided to a business (subject to the 4% Special-SUT)
 - e. ☐ Capitalized repair services of tangible personal property and real property (subject to the 4% Special-SUT)
 - f. ☐ Tangible personal property according to special exemption granted under classifications 5.f. through 5.n. indicated above.
 - g. ☐ Services acquired according to special exemption granted under classifications 5.f. through 5.w. indicated above, if applicable.
8. Describe the tangible personal property, services, raw materials, or machinery and equipment that you are purchasing:

PART III PURCHASER'S CERTIFICATION

I hereby declare under penalties of perjury that this certificate 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 certify that:

- I am entitled to claim an exemption as indicated on line 5 of Part II, or I am duly authorized to represent the purchaser in the signature of this Certificate for Exempt Purchases and for Services Subject to the 4% Special-SUT.
- I will only use this certificate to buy taxable items or services for which I am entitled to claim an exemption or exclusion or to document that I am subject to the 4% Special-SUT.
- If I acquire taxable items, but I use or consume them for non-exempt purposes in Puerto Rico, I will report and pay the use tax directly to the Department of the Treasury.
- That the Exemption Certificate, Reseller Certificate, Eligible Reseller Certificate or any other Waiver evidencing the exemption is in force at the date of the purchase transaction.

Purchaser's name

Purchaser's signature

Address

Telephone

Municipality

State

Zip Code

Retention: Six (6) years.

Forms by www.CertCapture.com