

INSTRUCTIONS

This form shall be filed for each location of every duly registered merchant, who is a manufacturing plant according to Section 4030.06 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code). 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 the exemption certificate, the Secretary of the Treasury (Secretary) shall ensure that the person requesting such certificate provides evidence of compliance with the following accreditation criteria:

- (1) Is a holder of an exemption as established in this part;
- (2) Is duly registered at the Merchant's Registry of the Department of the Treasury (Department);
- (3) Does not have any debt with the Department;
- (4) Has filed all of his/her returns, including the income tax returns and those related to the sales and use tax; and
- (5) Provides the Volume of Business Declarations for the payment of the municipal license tax for all municipalities where he/she conducts business;

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 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 Any person whose exemption certificate has been revoked, may request a new exemption certificate one year after such revocation, subject to the previously indicated requirements.

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.