



COMMONWEALTH OF PUERTO RICO
DEPARTMENT OF THE TREASURY

Sales and Use Tax Monthly Return

Period

Original Return

TAXPAYER NAME

MERCHANT REGISTRATION NUM.

TAXPAYER NUMBER

CONFIRMATION NUMBER

DATE AND TIME SUBMITTED

DATE RECEIVED

This form is a new electronic model for periods prior to August 2014 which substitute the previous official form

Purchases

1. Total purchases and import of products for resale

Use

2. Imports for use

+

3. Autoconsumption

=

4. Amount subject to use tax

Taxable Sales

5. Sale of taxable tangible personal property

+

6. Taxable services

+

7. Taxable admissions

-

8. Return of taxable items

=

9. Total taxable sales

Exempt Sales

10. Sale of exempt tangible personal property

+

11. Sale of exempt services

+

12. Exempt admissions

-

13. Return of exempt items

=

14. Total exempt sales

Tax Calculation

15. Amount subject to sales and use tax

16. SUT 6%

+

17. SUT 1% participating municipalities

-

18. Deposits made during the period

-

19. Credit for sale of merchant property

-

20. Credit for bad debt

-

21. Credit for taxes paid by merchant

=

22. Tax due

+

23. Interest

+

24. Surcharges

+

25. Penalties

=

26. Total due

Prior payments made to locations

Sales and Use Tax Return - Totals

9. Total Taxable Sales	14. Total Exempt Sales to Sales and Use Tax	15. Amount Subject to Sales and Use Tax	22. Tax Due	26. Total Amount Due
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FOR INFORMATIONAL PURPOSES

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