Form AS 2914.1 D Rev. Oct 6 09	Commonwealth of Puerto Rico DEPARTMENT OF THE TREASURY APPLICATION FOR EXEMPTION CERTIFICATE FOR REGISTERED MERCHANTS WHOSE VOLUME OF BUSINESS IS LESS THAN FIVE HUNDRED THOUSAND DOLLARS (\$500,000) INFORMATION OF THE COMMERCIAL LOCATION																	Serial Number		
1. Merchant's registratio	1. Merchant's registration number 2. Social Security or Employer Identification Number																	Receipt Stamp		
3. Legal name of the co	poratior	n. partr	hership	u . indiv	ridual ov	vner (r	name.	initia	al, las	stnar	ne) c	or of	her				-			
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4. Commercial name or														_			-			
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5. Volume of business for th				locatio	n is estab	lished,	accord	lingto	othe	/olum	e of		6. M	luni	cipali	ty wł	nere yo	ou filed	the Volume of Business	
Business Declaration for the payment of the Municipal License Tax, prior to this application:																				
 7. Check here if you submitted to the Department of the Treasury the Volume of Business Declarations for the payment of the Municipal License Tax for all municipalities where you conduct business. 8. 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. 																				
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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																D	ate			
Specialist's number		Addr	Address											T	elephone					
	TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY																			
			V	/erifie	d infor	matio	n rega	ardi	ng tl	nis a	oplio	catio	on, a	as a	appli	cab	le:			
 Type of exemption requested																				
	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								

INSTRUCTIONS

This form shall be filed for each location of every duly registered merchant, whose volume of business is less than five hundred thousand dollars (\$500,000), that is interested in requesting a Sales and Use Tax (SUT) exemption certificate. 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).

If you have submitted the Volume of Business Declarations with a previous application, indicate so in Box No. 7 and do not submit them again.

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 BB of the Puerto Rico Internal Revenue Code of 1994, as amended (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 BB 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 Merchant's Service Districts located in San Juan, Bayamón, Carolina, Caguas, Humacao, Arecibo, Ponce, Mayagüez and Aguadilla. It may also be mailed to the Department of the Treasury, Consumption Tax Bureau, Exemption Certificate, PO Box 9024140, San Juan, PR 00902-4140.