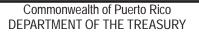
# Form AS 2916.1

Rev. Sep 6 13



Invoice, receipt or
transaction number:

For seller's use

REASUR,	CERTIFICATE FOR EXEMPT PURCHASES (Tangible Personal Property and Exempt Services)								transaction number:			
MNOWW.												—
CALLY OF SO.	Transaction date: Month Day Year											
The purpose of this Certificate for Exempt Purchases is to release the merchant seller from his or her obligation of collecting and remitting the sales and use tax on the sale for which this Certificate for Exempt Purchases is issued.												
PART 1 MERCHANT SELLER'S INFORMATION												
Geller's name												
ddress												
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												<u> </u>
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											S	
license or passport number:												
5. Indicate the reason for the exemption or exclusion and provide the requested information, as applicable: a.												
<ul> <li>g.          □ Capitalized repair services of tangible personal property or real property</li> <li>8. Describe the tangible personal property, services, raw materials, or machinery and equipment that you are purchasing:</li> </ul>												
PART III PURCHASER'S	CERTIFICATIO	N										
I hereby declare under penal information provided herein is I am entitled to claim an exer Purchases. I will only use this certifica If I acquire taxable items, be Department of the Treasury That the Provisional Reselle	true, correct and true, correct and true, correct and true to buy taxa but I use or cory.	and complete. I ated on line 5 of P able items for wh nsume them for	also certify tha art II, or I am dul nich I am entitle non-exempt pu	at: ly authorized ed to claim a urposes in Po	o represent the n exemption o uerto Rico, I wi	e purchaser or exclusion Il report ar	in the sign.  n.  nd pay the	nature o	of this Ce	ertificate e tax dir	e for Exe	empt
Purchaser's name					Purchaser's s	ignature						
Address								Tele	phone			

State

Zip Code

Municipality

# INSTRUCTIONS

# Who must complete this form?

This form must be completed by:

- A purchaser registered in the Merchant's Registry of the Department of the Treasury, that holds a valid Reseller Certificate, Eligible Reseller Certificate or Exemption Certificate and purchases tangible personal property for resale (Municipal SUT), raw materials and equipment used in manufacturing;
- 2. A purchaser registered in the Merchant's Registry of the Department of the Treasury, that receives services from another merchant that is also registered in said registry, except the services indicated in Section 4010.01(nn)(2)(A) of the Code;
- 3. A merchant that receives repair services by persons with business volume of \$50,000 or less (Section 4020.05(a)(1) of the Code);
- 4. A merchant that receives capitalized repair services to tangible personal property or real property;
- 5. An agency of the Commonwealth of Puerto Rico or the Federal Government that acquires taxable items for its official use;
- 6. A bona fide farmer, duly certified by the Department of Agriculture, that acquires agricultural goods and machinery and equipment used for said agricultural activity;
- 7. A merchant that holds a Total Exemption Certificate, which allows him or her to pay the sales and use tax directly to the Secretary of the Treasury instead of paying it to the seller;
- 8. A housing cooperative ruled by Act 239-2004, that acquires materials and equipment to render the services compatible with its ends and purposes;
- 9. A diplomat who holds a valid exemption card issued by the United States Department of State, that entitles him or her to claim an exemption from the sales and use tax;
- 10. A person covered by any special act that provides an exemption from the payment of the sales and use tax;
- 11. A person who acquires taxable items for use or consumption outside of Puerto Rico; and
- 12. An individual affected by a disaster who acquires taxable items that constitute basic need articles required for the restoration, repair and needs supply and damages caused by reason of the disaster.

The purchaser must provide this form to the seller at the moment of the purchase together with the Merchant's Registration Certificate, Reseller Certificate, Exemption Certificate or any other document evidencing the exemption requested on this Certificate.

This Certificate should not be sent to the Department of the Treasury.

## Instructions to the Purchaser

In order to be valid, all parts of this certificate must be completed. In addition, this certificate must be signed by the owner, partner, corporate official or other person duly authorized to represent the purchaser.

If you intentionally issue a fraudulent Certificate for Exempt Purchases , you will be responsible for the payment of the sales and use tax, and the applicable penalties.

## Instructions to the Merchant Seller

If you are a seller registered in the Merchant's Registry of the Department of the Treasury and accept a Certificate for Exempt Purchases, you will be released from your obligation of collecting and remitting the sales and use tax. You are required to keep a copy of this certificate in your files for a period of 6 years, counted from the filing date of the Sales and Use Tax Monthly Return, in which the exempt transaction is reported.

For your convenience, a space is provided in the upper right corner of this form so that the merchant seller can identify the invoice, receipt or transaction number related to the transaction for which this Certificate for Exempt Purchases is issued.

# **Additional Information**

Sales which are not supported by a valid Certificate for Exempt Purchases will be subject to the sales and use tax.

For additional information regarding this certificate, please contact the Department of the Treasury, visit any of the Merchant's Service Districts, or refer to the provisions of Internal Revenue Circular Letter No. 06-18 and Internal Revenue Circular Letter No. 13-04.