



Invoice, receipt or  
Transaction number:

# Exempt Purchase Certificate

Transaction date: Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

The purpose of this Exempt Purchase Certificate is to disclose to the seller your obligation to collect and remit sales and use taxes of the sale with respect to which this Exempt Purchase Certificate is issued.

## PART I SELLER INFORMATION

Name of Seller \_\_\_\_\_

Address \_\_\_\_\_

City, State \_\_\_\_\_

Zip Code \_\_\_\_\_

## PART II BUYER INFORMATION

1. a. I certify that I do business in Puerto Rico and that my Commercial Registration number is:

b. The North American Industry Classification System (NAICS) that appears in my Commercial Registration Certificate is:       and the activity description is as follows: \_\_\_\_\_

2. If this is a Puerto Rico State Government agency or the Federal Government, provide your employer's Identification number.

3. Indicate the reason of exemption or exclusion and provide the required information, as applicable:

- a.  Reseller
- b.  Manufacturing Plant
- c.  Services Provider for Business to Business
- d.  Federal Government (Agency \_\_\_\_\_)
- e.  Puerto Rico State Government (Agency \_\_\_\_\_)
- f.  Agriculture (Bona Fide Agriculture Number \_\_\_\_\_)
- g.  Direct Sales and Use Tax Pay Permit (Total Exemption Certificate Number \_\_\_\_\_)
- h.  Savings and Credit Cooperative or Cooperative Rule by Law Num. 239 of 1st of September 2004.
- i.  Special Laws (Law Num. \_\_\_\_\_)

4. I am in the business of \_\_\_\_\_ and principally sell \_\_\_\_\_.

5. I am buying:

- a.  Tangible personal property for resale
- b.  Raw materials
- c.  Machinery and equipment used in manufacturing
- d.  Services provided to a business
- e.  Tangible personal property in agreement with the special exemption classified under 3.d to 3.i indicated above.

6. Describe the tangible personal property, the services, raw material, or machinery and equipment being purchased:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## PART III BUYER'S CERTIFICATION

I declare under penalty of perjury that this certificate has been examined by me, and to the best information and knowledge the information provided is true, correct and complete. Additionally, I certify that:

\* I am a merchant, or I am properly authorized to represent the merchant with the signature in this Exempt Purchase Certificate.

\* I will utilize this certificate only for the purchase of taxable items for which I have a right to an exemption or exclusion.

\* If I obtain taxable items, but later use or consume them for non exempt purposes in Puerto Rico, I will inform and pay use tax directly to Hacienda Department.

Name of Purchaser \_\_\_\_\_

Signature of Purchaser \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip Code \_\_\_\_\_