



## INSTRUCTIONS

### Who must complete this form?

This form must be completed by:

1. A purchaser registered in the Merchant's Registry of the Department of the Treasury, that holds a valid Exemption Certificate and purchases tangible personal property for resale, raw materials, or machinery 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;
3. An agency of the Commonwealth of Puerto Rico or the Federal Government that acquires taxable items for its official use;
4. A bona fide farmer, duly certified by the Department of Agriculture, that acquires agricultural goods and machinery and equipment used for said agricultural activity;
5. 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;
6. A savings and credit cooperative and a cooperative ruled by Act No. 239 of September 1, 2004, that acquires items and services;
7. 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; and
8. A person covered by any special act that provides an exemption from the payment of the sales and use tax.

**The purchaser must submit this form to the seller at the moment of the purchase. This form 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 Taxpayer's Service Centers, or refer to the provisions of Internal Revenue Circular Letter No. 06-18.