Form AS 2916.1
Rev. Sep 6 13

Commonwealth of Puerto Rico
DEPARTMENT OF THE TREASURY

CERTIFICATE FOR EXEMPT PURCHASES
(Tangible Personal Property and Exempt Services)

Transaction date: Month ______ Day _____ Year _____

For seller's use
Invoice, receipt or transaction number:
____
____

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 I — MERCHANT SELLER'S INFORMATION

Seller's name
Address
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: 0 4 4 1 1 6 6 – 0 0 5 1
LAS PIEDRAS

b. The North American Industry Classification System (NAICS) code that appears on my Merchant's Registration Certificate is 4 2 3 8 4 0 and the activity's description is the following: Industrial Supplies Merchant Wholesalers.

2. If you are an agency of the Commonwealth of Puerto Rico or the Federal Government, provide your employer 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 license or passport number: ☐☐☐☐☐☐☐☐☐

5. Indicate the reason for the exemption or exclusion and provide the requested information, as applicable:
- a. ☐ Reseller (Municipal SUT)
- b. ☐ Eligible Reseller
- c. ☐ Manufacturing Plant
- d. ☐ Business to Business Services (except the services indicated in Section 4010.01(nn)(2)(A) of the Code)
- e. ☐ Services Provided by Persons which Business Volume is $50,000 or Less
- f. ☐ Federal Government (Agency ______________________)
- g. ☐ Commonwealth of Puerto Rico (Agency ______________________________________)
- h. ☐ Farmer (Bona Fide Farmer's Number ______________________________)
- i. ☐ Direct Pay Permit (Total Exemption Certificate Number ______________________________)
- j. ☐ Housing Cooperative Ruled by Act 239-2004
- k. ☐ Diplomat (Country or Mission ____________________________)
- l. ☐ Special Acts (Act No. ____________________________________)
- m. ☐ Exportation
- n. ☐ Individual Affected by a Disaster (Section 6080.12 of the Code)
- o. ☑ Manufacture's Wholesale Distributor

6. I am engaged in the business of ______________________________ and I mainly sell _________________________________.

7. I am purchasing:
- a. ☐ Tangible personal property for resale (Municipal SUT)
- b. ☐ Raw materials
- c. ☑ Machinery and equipment used in manufacturing
- d. ☐ Services provided to a business (except the services indicated in Section 4010.01(nn)(2)(A) of the Code
- e. ☐ Tangible personal property according to special exemption granted under classifications 5.f. through 5.o. indicated above.
- f. ☐ Repair services provided by persons with business volume of $50,000 or less (Section 4020.05(a)(1) of the Code)
- g. ☐ Capitalized repair services of tangible personal property or real property

8. Describe the tangible personal property, services, raw materials, or machinery and equipment that you are purchasing:
All purchased tangible personal property, services, raw materials, and machinery and equipment will be utilized by local manufacturing plants to produce products for sale.

PART III — PURCHASER'S CERTIFICATION

I hereby declare under penalties of perjury that this certificate 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 certify that:

- I am entitled to claim an exemption as indicated on line 5 of Part II, or I am duly authorized to represent the purchaser in the signature of this Certificate for Exempt Purchases.
- I will only use this certificate to buy taxable items for which I am entitled to claim an exemption or exclusion.
- If I acquire taxable items, but I use or consume them for non-exempt purposes in Puerto Rico, I will report and pay the sales and use tax directly to the Department of the Treasury.
- That the Provisional Reseller Certificate, Reseller Certificate or the Eligible Reseller Certificate is in force at the date of the purchase transaction.

Purchaser's name VALLEN DISTRIBUTION INC	Purchaser's signature Yesenia Hernandez
Address 2100 THE OAKS PARKWAY Municipality BELMONT State NC Zip Code 28012	Telephone 704.398.5678

Retention: Six (6) years.

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 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.