



INSTRUCTIONS — Sales and Use Tax Return

- Line 1.** Enter the amount of Gross Sales for the current period.
- Line 2.** Enter the amount of Exemptions for the current period.
- Line 3.** Enter the amount of returns from retail sales for the current period that were previously reported in prior periods.
- Line 4.** Enter the result from the amount of Gross Sales less Exemptions (line 2) and Returns (line 3). This is the Net Gross Sales subject to Tax.
- Line 5.** Enter the result of Line 4 multiplied by 1% (0.01).
- Line 6.** Enter the amount of City Tax retained from consumers. (This amount may result different from Line (5) due to the rounding of percentages.)
- Line 7.** Enter the result of Line 6 multiplied by 4% (0.04). This is the Commercial Contribution allowed by the Municipality of San Juan to retailers for costs incurred in in connection with the operations and administration of the City Tax.

- Line 8.** Enter the total amount of credits allowed for the City Tax:
- Credits allowed on returns from sales against City Tax paid in prior periods.
 - Credits allowed for sales on account that are written-off during the current period. (Applies only to retailers using the accrual method of accounting).
- Line 9.** Enter the total amount of City Tax deposited with the Municipality during the current period.
- Line 10.** Enter the computed interest, surcharges and penalties related to the City Tax. Please refer to Ordinance Number 51, Series 2005-2006, as amended, Sections 16th, 17th, 18th and 31st.
- Line 11.** Enter the amount of City Tax due. (This is the result of line 7 Less (-) lines 8 and 9 Plus (+) line 10, if applicable.)

Hot Line for Sales and Use Tax of the Municipality of San Juan 787-999-TAX9 (8299)

Send payment to: *Municipality of San Juan, PO BOX 71332, San Juan, PR 00936-8432*