

# REQUEST FOR PROVISIONAL MUNICIPAL LICENSE

Municipality of:

For Calendar Year \_\_\_\_\_ or other Taxable Year from \_\_\_\_\_ of \_\_\_\_\_ through \_\_\_\_\_ of \_\_\_\_\_

Please complete the following information:

Type of License <input type="checkbox"/> Normal <input type="checkbox"/> Exempt _____ % <input type="checkbox"/> Other: _____	Fiscal Year	Business Telephone Number	Social Security Number or Employer Identification Number
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Name of Person subject to the Payment of Municipal License Tax	Municipal Identification Number
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Electronic mail (e-mail) of contact person:

Business or Office Physical Address	Zip Code
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Type of Industry, Commerce or Service	Type of Business <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded Entity	Date Business was Established Month: _____ Day: _____ Year: _____
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Business Postal Address	Zip Code
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Main Business or Office Postal Address	Zip Code
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## CERTIFICATION

I declare under penalty of perjury that, to the best of my knowledge and belief, the information provided herein is true, correct, and complete.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of the person subject to the payment of the municipal license tax or authorized representative

**OFFICIAL USE ONLY**

Type of Business:	Comments:
Taxpayer's Name:	
Short Name:	_____ Signature of the officer verifying the application <span style="margin-left: 100px;">         _____ Signature of the collector or his authorized representative         </span>

## General Instructions

1. Every natural or legal person, private, and any group thereof (individual, partnership, corporation and disregarded entity, understood as an entity separate from its owner solely for purposes of calculating the income tax, as provided in Section 1010.01 of Act 1-2011, Puerto Rico Internal Revenue Code) engaged for profit in trade or business in the municipalities of the Government of Puerto Rico to provide any service, in the sale of any goods, in any financial business, or in any other trade or business, except as otherwise provided in the Municipal Code, shall be subject to the payment of the municipal license tax.
2. Every person subject to the payment of municipal license tax, or their authorized agent, must file a Volume of Business Declaration on or before the fifth (5th) business day following the fifteenth (15th) of April of each year or the date established by the Puerto Rico Treasury Department for the filing of the income tax return.
3. The provisional municipal license will exempt payment for the semester corresponding to the one in which operations begin. At the beginning of the next semester, that person will file a Volume of Business Declaration and pay it at the time of filing. The person will have up to fifteen (15) days after the beginning of the new semester to complete this transaction.
4. The municipal license semesters begin on July 1 and January 2 of every year.
5. The application for the provisional license must be accompanied by the following permits or documents as applicable:
  - A. The unique permit from the Office of Management of Permits (OGPe)
  - B. Merchant Registration (issued by the Puerto Rico Treasury Department)
  - C. Mobile Business License issued by the Municipality
  - D. Tax Exemption Decree from the Department of Economic Development and Commerce (DDEC) or an entity authorized for these purposes.
6. Failure to apply for a provisional license within the time prescribed by law will be penalized unless it is demonstrated that such omission is due to reasonable cause and not due to voluntary neglect. A fine of five hundred (500) dollars and/or six (6) months of imprisonment will be imposed as applicable.
7. Temporary place of business - a place where sales, orders, or requests are carried out, only once a year, temporarily or for the duration of the announcement, promotion, fair, or itinerant sales location established within the jurisdiction of a municipality. Provided that the above will apply to temporary activities that have a main office established as well as to those that do not have a main office established.
8. The calculations for the municipal license of temporary places of business will be made in accordance with Article 7.200 of the Municipal Code.