

# REQUEST FOR EXTENSION OF TIME TO FILE VOLUME OF BUSINESS DECLARATION

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
---	-------------	---------------------------	--

Name of Person subject to the Payment of Municipal License Tax	Municipal Identification Number
--	---------------------------------

Electronic mail (e-mail) of contact person \_\_\_\_\_

Business or Office Physical Address	Zip Code	¿New Address? Yes No
-------------------------------------	----------	-------------------------

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:
---------------------------------------	---	--

¿Did you file a Volume of Business Declaration last year?  Yes  No

Business Postal Address	Zip Code	¿New Address? <input type="checkbox"/> Yes <input type="checkbox"/> No
-------------------------	----------	---

Main Business or Office Postal Address	Zip Code	¿New Address? <input type="checkbox"/> Yes <input type="checkbox"/> No
--	----------	---

**Request for Additional Extension:** (See instructions)

Person outside Puerto Rico  
 Check if you accompany evidence showing that you are outside Puerto Rico

<b>Tentative</b>	Determination of the municipal license tax due (Tentative Declaration):	
	1. Volume of business for the accounting year immediately prior to the current.....	\$
	2. Municipal license tax rate set by the Municipal Legislature.....	\$
	3. License tax due (Multiply the amount of line 1 by the tax rate on line 2 and enter the result here) (If necessary, include with this application a Volume of Business Declaration clearly marking in Box 1 of Page 1, Tentative Declaration) .....	\$
	4. Discount (Enter here the early payment discount, if applicable.) See instructions.....	\$
	5. Credit for similar municipal license tax paid outside of Puerto Rico.....	\$
	6. Excess payment from previous years.....	\$
	7. Total balance due (Subtract from line 3 the amounts from lines 4, 5 and 6, if applicable, and enter the result here)	\$

_____ Date	_____ Taxpayer's signature or Authorized Representative
------------	---

## 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. Otherwise, shall request an extension of time to file the declaration by using this form.
3. The request for extension of time to file the declaration with the estimated volume of business must be submitted on or before the deadline for filing the Volume of Business Declaration.
4. The extension is automatically granted for six (6) months, in accordance with Article 7.207 (d) of the Municipal Code, except in the case of persons who are outside of Puerto Rico, in which case OGP established through regulations to grant an extension for a period of up to three (3) additional months. In those cases where the taxpayer is not in compliance with the municipality, such as if the taxpayer owes a municipal license from previous years, municipal SUT or personal and/or real property tax attributable to the municipality. Notwithstanding the foregoing, the municipality, at its discretion, will require the person, company or institution subject to the payment of municipal license tax, to provide evidence that it is up to date in the payment of personal and real property tax, or that it has a payment plan in force. Furthermore, that the personal property tax return has been filed and duly completed with respects to assets of said nature, according to Article 7.207 (e) of the Municipal Code. The Director of Finance reserves the right to revoke the extension and will notify the taxpayer in writing within sixty (60) days.

The deficiencies challenged, through administrative or judicial appeals, will not be considered as non-compliance with the municipality until a final determination is issued by a ruling, resolution, opinion, or decision of the administrative forum that confirms such non-compliance.

5. The request for extension and tentative declaration does not extend the date of payment of the municipal license tax. Taxpayers who file a request for an extension and pay the total estimated amount will be entitled to benefit from a five percent (5%) discount as provided in Article 7.208 of the Municipal Code. However, if in the final review carried out by the municipality, a deficiency arises due to the filing of a volume of business greater than the estimated volume reported with the extension, the discount granted will prevail on the total tax estimated and paid with extension, although the discount will not apply to the component attributable to the deficiency.

**Official use only**

Extension time granted: automatic for six (6) months. It cannot be less, according to Article 7.207 (d) of the Municipal Code.

Extension due date, as established in the Circular Letter issued by OGP.

Person outside Puerto Rico

Taxpayer Number

Short Name

\_\_\_\_\_  
Signature of the official collector or his authorized representative      Date