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Access to Taxpayer Online Services:

Welcome to the Municipal Government of Carolina, PR Tax Payer Online Service Portal. From here you can register as an existing client and manage all your tax submissions and payments, like:

Complete the Temporary Patent Application

Submit your:

Business Volume Declaration (Patent)

Filing Extension Application of Business Volume Declaration

Sales and Use Tax Return (IVU)

Review account balances

Pay your invoices or account balance

Customer Support

Assistance schedule: Monday to Friday from 8:00 a.m. to 4:00 p.m.

Telephone contacts: (787)757-2626, ext. 4227

Email: contactanos@carolina.pr.gov

Customer (Taxpayer) registration

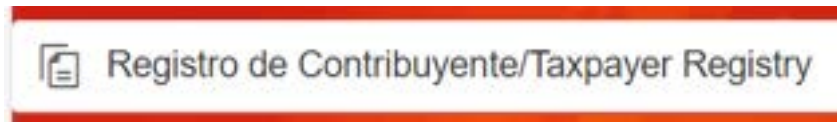


To access the Online Services, you must be a taxpayer (client) duly registered in the Registry of Municipal Patents of Industry, Commerce, Services and the Integrated Computer System and have a ID GMAC (Id with which you identify yourself in the Municipal Government of Carolina of six digits).

If you or your company are already taxpayers registered with GMAC, you must select the alternative "Taxpayer Registry". The system will display on the screen the form that you must complete and send for proper processing.



Step 1 – Select "Taxpayer Registry"



Step 2 – Fill out the form

- Select the option that best identifies you in the Municipal Government of Carolina (Person or Organization)
- According to the type of business option, fill out the following field:

Social Security Number:

Enter 9 digits

Employers ID number:

Enter 9 digits

- Complete the following fields:


Email:

Phone Number:

Enter 10 digits

User:



Step 5 – Send your request by clicking the button . You will receive an email once your account has been activated containing your temporary password to gain access to the portal.

Frequently Asked Questions (FAQ)

1. **Q:** Who is a Taxpayer?
 - a. **A:** He is a person obliged by law to pay taxes.

2. **Q:** Who must Register in the GMAC System?
 - a. **A:** Taxpayers and Withholding or Non-Withholding Agents (IVU) who have their business in Carolina.

3. **Q:** Who is a Withholding or Non-Withholding Agent?
 - a. **A:** The term “withholding agent” means any person obliged to deduct and withhold any contribution, in accordance with the provisions contained in the Internal Revenue Code, created by Law No. 1 of January 31, 2011. The non-withholding Agent is one that offers a service not subject to the IVU. - Except for those services provided by persons whose annual business volume does not exceed \$50,000; and designated professional services.

Temporary Patent Application

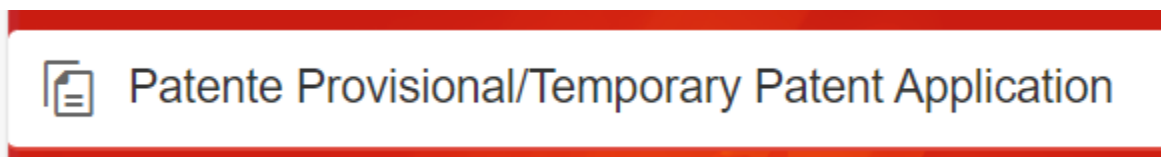
If you are starting operations in the Municipal Government of Carolina, you must have the following documents on hand before beginning to fill out the Temporary Patent Application. These documents must be uploaded in PDF format to the page once you have completed your application

- Letter authorizing representative and Foto ID
- Approved operating permit by OMPU or OGPE in name of the business and new owner (proposer)
- Lease agreement, property deed or purchase/sale contract (whichever applicable)
- Incorporation Certificate and registration date
- Employer ID or Social Security evidence (printed document)
- Merchant Registration number in Puerto Rico's Department of Treasury (Hacienda) IVU
- Individual / Corporation State Income Tax Return or Audited Financial Statements for the last three years
- PR's Department of Treasury (Hacienda) Certification: Income Tax Return Filing for Individual or Corporations.



- If Business is operated in another jurisdiction (City) must provide Patent payment evidence.
- Exemption Decree granted by Office of Industrial tax exemption (if applicable)
- Owner's or companies President Postal and residence address evidence
- Business and main office address and telephone evidence
- Letter that certifies opening business operations date
- If Business is a Gas Station, must provide letter form supplier stating gasoline gallons sold to business
- Taxpayers located in Carolina must provide Property registration certification
- No debt Certification for Real and Personal Property
- Real Property Filing Certification for the last five (5) years (CRIM)
- Other documents requested by the Finance Director or other authorized personnel

Step 1 - select the alternative "Temporary Patent Application"



Step 2 - Go through the different icons and complete the information on the form:





Step 3 - Complete all form fields in CAPITAL LETTERS

Points to consider when filling out the application:



- a. Select the option that best identifies you in the Municipality of Carolina (Person or Corporation)

Type Taxpayer: Person Corporation

- b. For the Date fields you can select the same, using the Calendar provided in the field or write it in Day.Month.Year format



- b. For fields that contain drop-down lists you can look for the option

- c. Fill out the calendar or tax year starting/ending

For Calendar year:

or other fiscal year starting:

and ending:



- d. Fill out the following fields according to the selection between Person or Corporation

Person

Taxpayer Name

Name of Individual

Individual Last Name

Demographic Social Sec. # Enter 7 digits

Corporation

Business, Industry or Service Name

Business, Industry or Service Name

Employer ID Number Enter 9 digits

- e. Fill out the field with the merchant registration number according to the certificate issued by the Treasury Department (SURI)

Merchant registration # Enter 11 digits

- f. Select according to the information from the merchant registry according to the certificate issued by the Treasury Department (SURI)

Withholding Agent: YES NO

- g. Select the fiscal year to which the request belongs from the drop-down list

Fiscal Year:

- h. Fill out the following fields according to the business information

Residence or mobile phone # Enter 10 digits

Electronic Address Enter Email

Fax Number Enter 10 digits

DBA Name

Property Registration # Enter 14 digits

Business Phone Number Enter 10 digits



- i. Select the NAICS code from the drop-down list according to the information from the merchant registration issued by the Department of the Treasury (SURI) or manually enter the NAICS code

Business, Industry or Service type:

11111 Soybean Farming
11112 Oiled Farming

Business, Industry or Service type:

54199 All Other Professional, Scientific, and Technical Services

- j. Select the type of business

Business Type:

Individual
 Society
 Corporation

- k. Fill out the following fields according to the business information

Num. of Employees:

Annual Payroll:

Date Business Established:

Owner or Representative's name:

Owner or Representative's last name:

Position (owner) or rep.:



- l. Fill out the following fields with the physical address as it appears on the Use Permit and merchant registration



Bo/Cond./Urb./Po/Box/CRR:

Block/Building Number:

Ave/Street:

Country:

Town/State:

Zip Code:

Zoning:



m. Fill out the following fields with the postal address of the owner or representative

Bo/Cond./Urb./Po/Box/CRR:

Block/Building Number:

Ave/Street:

Country:

Town/State:

Zip Code:



n. Fill out the following fields with the postal address of the business

Bo/Cond./Urb./Po/Box/CRR:

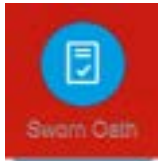
Block/Building Number:

Ave/Street:

Country:

Town/State:

Zip Code:



- o. Fill out the field with the required information of the name of the person with both last names

Taxpayer's signature or its authorized rep:

- p. Fill out the field with the required information of the name of the person with both last names

Sworn and subscribed before me:

- q. Select from the drop-down list or manually enter the town where the person resides

Of legal age and resident of:

- r. Select the date of the day using the calendar tool or make manual entry Day.Month.Year

Today:


- s. Select from the drop-down list or manually enter the town

In the city of:

- t. Check the box for Accept the terms and condition

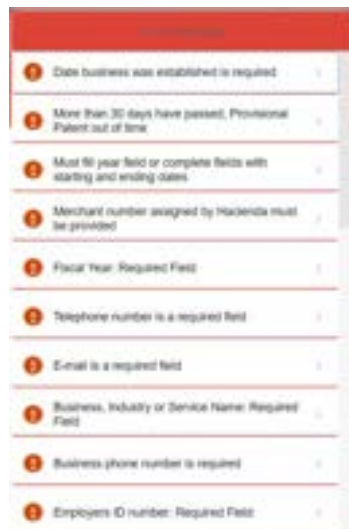
I accept terms and conditions:



Step 6 – Press the button  . If the form still contains errors or missing information in any field, the page will show them in the section at the bottom of the page



, select the errors to display them as below:

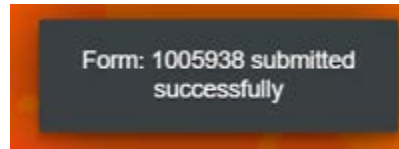




The message will include which field contains the error.

pressing the button .

The system will give you a shipping and confirmation number.



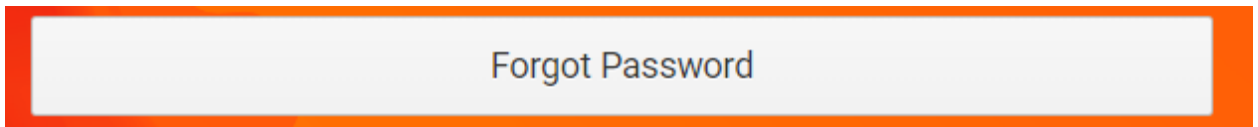
Note: The Temporary Patent will be evaluated by personnel from the Municipal Tax and Revenue Office (OCIM) and they will contact you to notify you if it was approved or if any situation arises that prevents its approval.

Frequently Asked Questions (FAQ)

1. **Q:** Who is subject to filing the Temporary Patent?
 - a. **A:** Any person who begins any newly created industry or business subject to payment of the license fee will be required to notify the Director of Finance of the corresponding municipality, no later than thirty (30) days after beginning such activity. The Director of Finance will issue you a provisional patent exempt from payment for the semester corresponding to that in which said activity begins. At the beginning of the next semester, said person will file a declaration computed in the manner provided according to the Municipal Code of Puerto Rico Book VII Chapter III, at the time of filing it, the entire amount of the patent corresponding to said semester. For successive semesters, the patent will be computed in the manner provided in the aforementioned Article 7.204 (Patent calculation) of this Chapter and will be paid as provided in Article 7.208 (Payment of the patent) of this Chapter.

Recover password

If you have forgotten your password, press the “Forgot password” button.



Complete required information to recover your password:




To reset your password, enter the username used to log in

User

Submit

Cancel

Press the button  to submit your password reset request. You will receive a notification with a temporary password to access the system. Follow the steps indicated in the email received.

Frequently Asked Questions (FAQ)

1. **Q:** If you forget your password, can you request a new one?
 - a. **A:** If you can request a new password; You must complete required information.

Transactions

Access your business transactions

User

Password

Log In

Forgot Password



Once you are registered and have your Portal username, you can access to carry out online transactions. Enter your username and password. Then press the button that says "Login".

Transactions to which you have access:

Once the taxpayer or client appears in the Registry of Municipal Patents of Industry, Commerce, Services and the Integrated Computer System and has a ID GMAC ID (Id with which you identify yourself in the Municipal Government of Carolina of six digits), they can proceed to register in the GMAC-SEL where you will have access to:

- Filings
 - Filing Extension Application of Business Volume Declaration
 - ✓ You may submit electronically the Filing Extension Application of Business and pay the patent as estimated.
 - Business Volume Declaration (Patent)
 - ✓ You may submit electronically the Business Volume Declaration, attach the required documents and pay the determined patent.
 - Sales and Use Tax return (Municipal IVU)
 - ✓ You may submit electronically the Sales and Use Tax return, and pay the tax owed.
- Payments for the following concepts:
 - Patent
 - IVU
 - Leasing of Municipal Premises
 - Municipal Aqueduct
 - Construction Taxes
 - Construction Patent
- They will be able to have access to:
 - History of Filings made online
 - History of Payments made online
 - Invoices pending payment

Frequently Asked Questions (FAQ)

1. **Q:** What transactions are allowed to be carried out online?
 - **A:** Filing Extension Application of Business Volume Declaration, Business Volume Declaration (Patent), Sales and Use Tax Return (Municipal IVU), view your balances and pay your bills.
2. **Q:** Can transactions be accessed without being registered in the GMAC System?
 - a. **A:** No



Overview



Taxpayer will have the alternative to review in detail items (Invoices) pending payment that you have on record. The status of these items whether or not they are overdue, the period to which it corresponds and the outstanding amount is presented.

Filing Returns



This screen presents information about your tax obligations ie Business Volume Return and Sales and Use Citizen Contribution tax (IVU)

You have the following alternatives:

- File a New Declaration
- Process or complete a Draft of your Return

Considering that this is a new system, submission of tax return forms will be permitted for recent periods onwards, and these are:

- Business Volume Return (Declaration) Patente – For fiscal years 2013-2014 and forward
- Sales and Use Tax Return (IVU) – from december 2011



If you have the need to submit returns for prior periods of Business Volume (Patente) you should visit The Municipal Contributions and Revenue Office (OCIM). If you need to submit prior returns for Sales and Use Tax Return (IVU) please visit Tax auditing and other income office (OICOI)

**** Explanatory note: The items presented may not include deficiencies, lack of filings and non-compliance with payments to be remitted in the past. To clarify or submit a complaint about your account statement, please send an email to the following address:**

contactanos@carolina.pr.gov

Filing Business Volume Declaration (Patent)

Documents to be taken into consideration to attach to the Business Volume Declaration in PDF format:

- **Business volume greater than three million (\$3,000,000.00) – Audited Financial Statements**
- **Business volume less than three million (\$3,000,000.00) – Income Tax Return**
- **No debt Certification for Real and Personal Property (CRIM)**
- **Real Property Filing Certification for the last five (5) years (CRIM)**

Explanatory note: You must accompany this Business Volume Declaration with the documents mentioned above, as applicable. If this filing is not accompanied by the required documents, it will be considered NOT FILED.

Steps to file the Business Volume Declaration:

Step 1: Enter the following icon





Step 2: Select the fiscal year you wish to file by clicking on it:

| | | | | | |
|-----------------------------|-------------------------|-------------|--------------|-----------------------------|--------------|
| 1234567-0011 | December 2023 | Dec 1, 2023 | Dec 31, 2023 | Sales and use tax | Jan 20, 2024 |
| Business Volume Declaration | Fiscal Period 2023-2024 | Jul 1, 2023 | Jun 30, 2024 | Business volume Declaration | Apr 25, 2023 |

Step 3: Select the form type:

Select Form:

Business Volume Declaration


Filing Extension Application

Ok

Step 4: To complete the form, it will display the different icons that appear below (you must complete the fields in capital letters):

Information ... Section 1 Section 2 Section 3 Section 4 Section 5 Section 6 Annex 1 Certification

Information:

- You must press the button  to view your personal data, which is filled in automatically:
 - o ID GMAC
 - o Name of Individual and Last Name of the Individual o Name of Industry, Business or Service
 - o Business Name (DBA) if applicable

Section 1:

- Contains the information on the determination of Patent to pay (it is filled automatically when you finish filling out the form and clicking verify)



| | |
|---|----------------------|
| Business Volume (From section 6, Line 27) | <input type="text"/> |
| Municipal Tax Rate (From section 6, Line 28) | <input type="text"/> |
| Payable Municipal License (From section 6, Line 30) | <input type="text"/> |
| Penalties (From section 6, Line 32) | <input type="text"/> |
| Discount (From section 6, Line 33) | <input type="text"/> |
| Credit for Similar municipal license taxes outside of Puerto Rico (From section 6, Line 34) | <input type="text"/> |
| Amount to Be Paid (From section 6, Line 35) | <input type="text"/> |

- Breakdown of income by Municipality, must be completed if you have operations in other Municipalities

Municipalities

| Municipalities | Business Volume Rendered Services | Municipalities | Business Volume Rendered Services |
|----------------------|-----------------------------------|----------------------|-----------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Depending on the type of business, the income section you must complete is:

Section 2:

- Comercial Activity: Commerce, Industry or Service
- Financial Activity

Section 3:

- Comercial Banks, Savings Loans Associations Mutual and Savings Banks

Section 4:

- Others Financial Businesses

Section 5:

- Gas Stations - Retail.



Section 6:

- Contains the information on the determination of the Patent to be paid in detail (it is filled out automatically when you finish filling out the form and clicking verify)

Annex 1:


- Exempt Business
- The following information in this section is automatically filled out when you finish filling out the form and clicking verify


| | | | | | | |
|------------------------------------|----------------------|-------------------------------|------------------------------------|------------|------------------------------------|----------------------|
| For Calendar Year | <input type="text"/> | or other fiscal year starting | <input type="text" value="MM/YY"/> | and ending | <input type="text" value="MM/YY"/> | <input type="text"/> |
| Business, Industry or Service Name | <input type="text"/> | ID GMAC | <input type="text"/> | | | |
| Business, Industry or Service Type | <input type="text"/> | | | | | |
| Decree Number 1 | <input type="text"/> | Decree Number 2 | <input type="text"/> | | | |

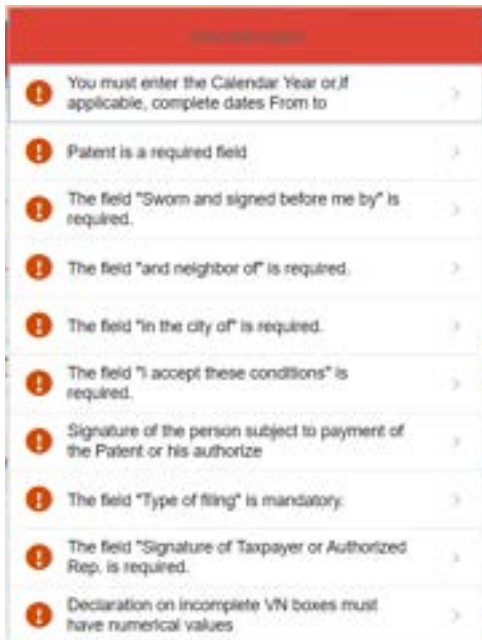
Certification:


Fill out the following fields:

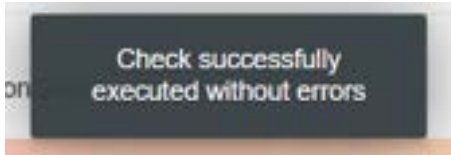
- Date on which the business's accounting books close
- Date you are filing
- Signature of the Taxpayer or his Authorized Agent - Certification
- Signature of the Taxpayer or his Authorized Agent - Oath
- Sworn and subscribed before me
- of legal age and resident of
- in the City of
- I accept these conditions


Step 5: Once the form is completed, you must press the button  so that the system calculates the patent to pay and displays the error messages if any exist

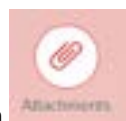
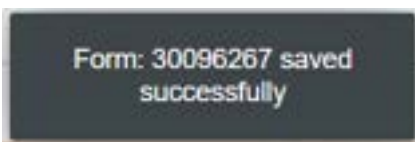
- To see the error messages, click on the icon at the bottom of the page  and the errors will be shown:

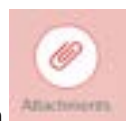


- You must correct the errors and press  (until it shows no more errors).
- If there are no errors, the system will show you the following message:




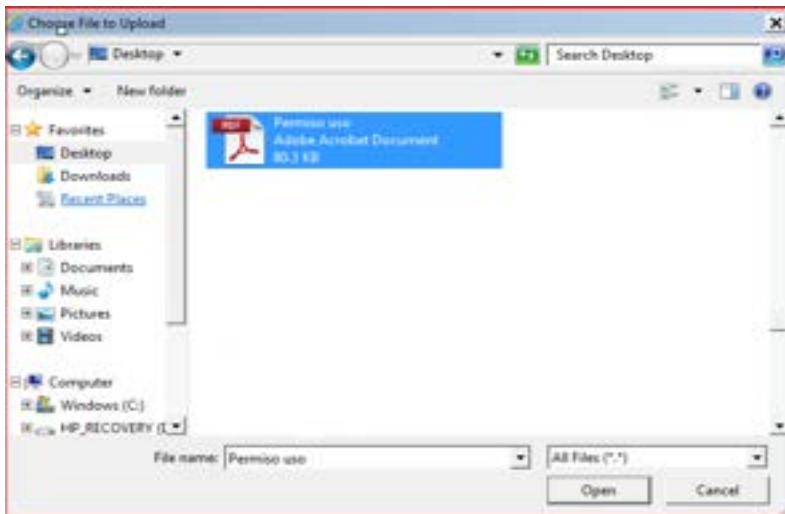
Step 6: Press  and the system will show you the following message



Step 7: You must press the icon  and include the documents that must accompany your Business Volume Declaration. Documents must be uploaded in “PDF” form



- Press  and locate in your documents the one you want to upload (It is recommended to place the document on the desktop of your computer).



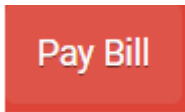
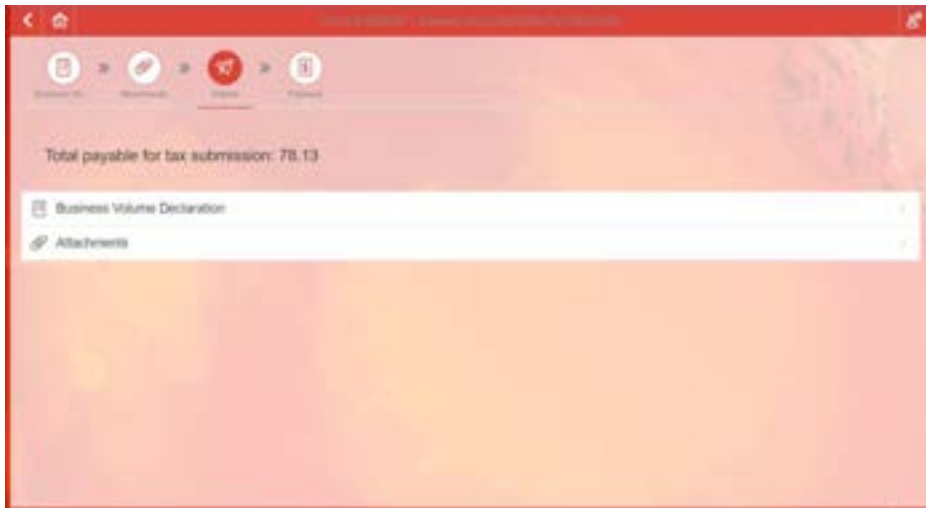
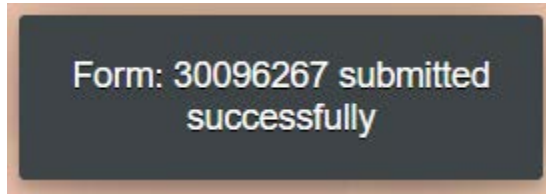
The uploaded document will be displayed as shown in the example:


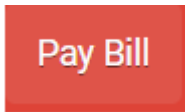


Step 8: Press the icon  to finish processing the form



Step 9: The system will issue you confirmation that the Business Volume Declaration has been sent to GMAC and provide you with a submission ID number.



Step 10: To make the payment, press  and then . The system displays the bank screen, complete all required fields and submit the payment.

MUNICIPIO DE CAROLINA English

Servicios En Línea
Gobierno Municipal Autónomo de Carolina

Cuenta:
Monto:

Correo Electrónico: contactanos@carolina.gobierno.gr

1 Método de Pago 2 Revisión de Pago 3 Recibo de Pago

Tarjetas ACH

VISA

Número de Tarjeta:

Fecha de Expiración: /

Nombre en Tarjeta:

Código Postal:

Dirección:

Dirección 2:

Ciudad: Estado:

Teléfono: - -



Filing Extension Application

Steps to apply the Filing Extension Application:

Step 1: Enter the following icon

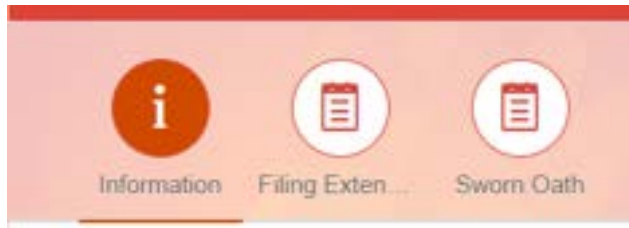


Step 2: Select the fiscal year you wish to file by clicking on it:

| | | | | | | |
|-----------------------------|-------------------------|-------------|--------------|-----------------------------|--------------|---|
| Business Volume Declaration | Fiscal Period 2019-2020 | Jul 1, 2019 | Jun 30, 2020 | Business volume declaration | Apr 24, 2019 | - |
| Business Volume Declaration | Fiscal Period 2022-2023 | Jul 1, 2022 | Jun 30, 2023 | Business volume declaration | Apr 25, 2022 | - |
| Business Volume Declaration | Fiscal Period 2024-2025 | Jul 1, 2024 | Jun 30, 2025 | Business volume declaration | Apr 23, 2024 | - |

Step 3: Select the form type:

Step 4: To complete the form, it will display the different icons that appear below (you must complete the fields in capital letters):



Patent Information:

You must press the button  to view your personal data, which is filled in automatically:

- ID GMAC
- Name of Individual and Individual's Last Name or Business, Industry or Service Name
- Business Name (DBA) if applicable

Complete the following fields:

- Calendar Year or instead Taxable starting/ending
- Patent Type


File Extension Details:

- Complete the fields as applicable according to the type of business: Non-financial business, Financial business or Exempt operations


Sworn Oath:

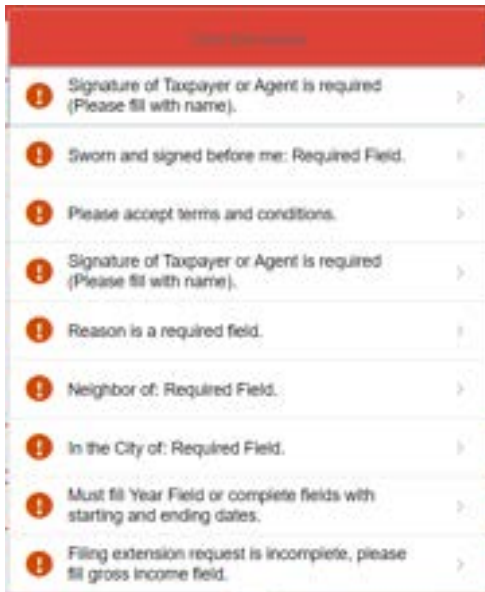
Complete the following fields:


- Taxpayer's signature or its authorized representative's
- Sworn and subscribed before me by
- of legal age and resident of
- today
- in the City of
- Accept these conditions
- Reason for requesting this extension
- Taxpayer's Signature

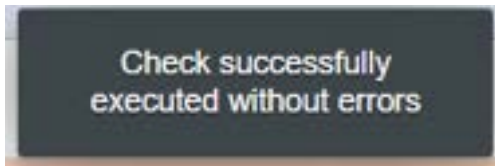
Step 5: Once the form is completed, you must press the button  so that the system calculates the patent to pay and displays the error messages if any exist




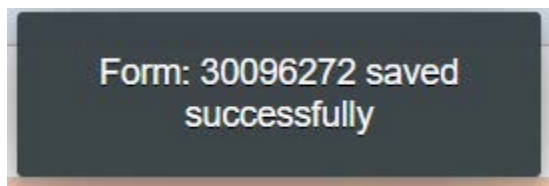
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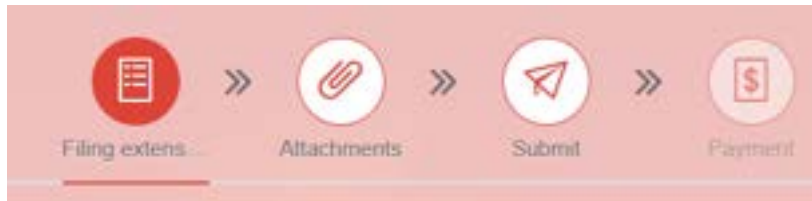
- You must correct the errors and press  (until it shows no more errors).
- If there are no errors, the system will show you the following message:




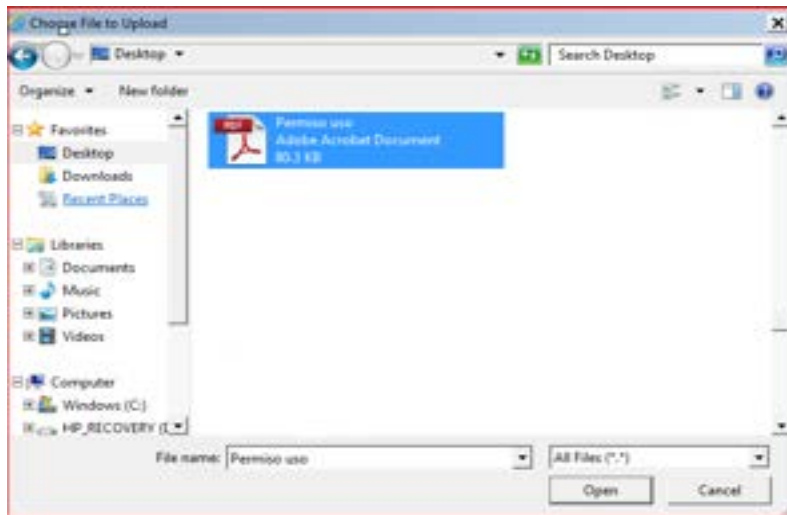
Step 6: Press  and the system will show you the following message



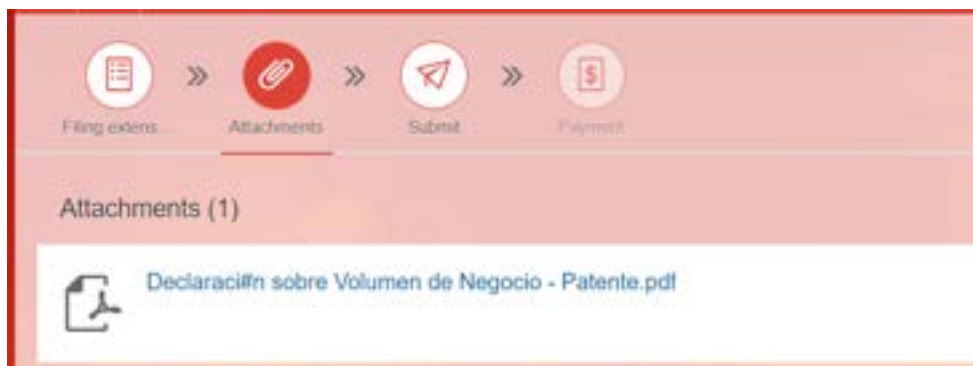
Step 7: You must press the icon  and include the documents that must accompany your Business Volume Declaration. Documents must be uploaded in “PDF” form



- Press  and locate in your documents the one you want to upload (It is recommended to place the document on the desktop of your computer).



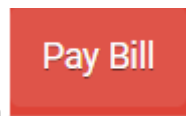
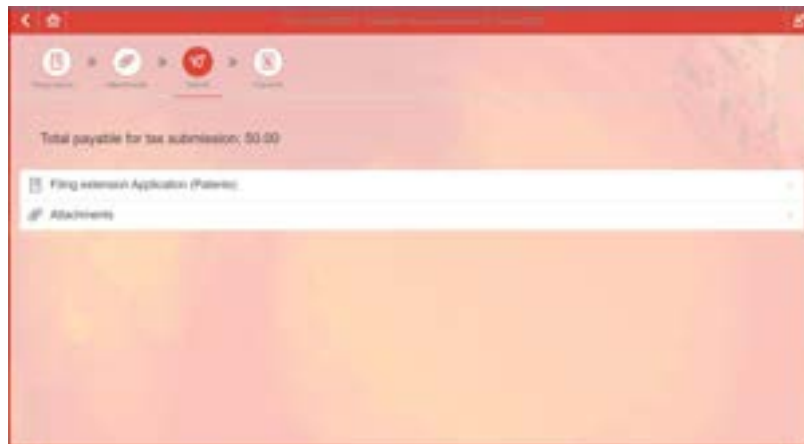
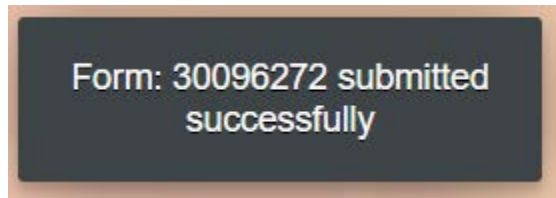
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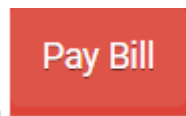


Step 8: Press the icon  to finish processing the form



Step 9: The system will issue you confirmation that the Filing Extension Application of Business Volume Declaration has been sent to GMAC and provide you with a submission ID number.



Step 10: To make the payment, press  and then . The system displays the bank screen, complete all required fields and submit the payment.

MUNICIPIO DE CAROLINA English

Servicios En Línea
 Gobierno Municipal Autónomo de Carolina

Cliente: Cuenta:
 Correo Electrónico: contactanos@carolina.gobierno.gr Monto: \$95.00

1 Método de Pago
2 Revisión de Pago
3 Recibo de Pago

Tarjetas
 ACH



Sales and Use Citizen Contribution Tax Return (IVU)

Steps to file the Sales and Use Citizen Contribution Tax Return:

Step 1: Enter the following icon



Step 2: Select the period you wish to file, clicking on it:

| City Merchant Registration Number | Period | Period From | Period To | Payment Type | Due Date | Receipt Date |
|-----------------------------------|------------|-------------|--------------|-------------------|--------------|--------------|
| 1234567-0011 | March 2023 | Mar 1, 2023 | Mar 31, 2023 | Sales and use tax | Apr 20, 2023 | |
| 1234567-0011 | April 2023 | Apr 1, 2023 | Apr 30, 2023 | Sales and use tax | May 20, 2023 | |
| 1234567-0011 | May 2023 | May 1, 2023 | May 31, 2023 | Sales and use tax | Jun 20, 2023 | |
| 1234567-0011 | June 2023 | Jun 1, 2023 | Jun 30, 2023 | Sales and use tax | Jul 20, 2023 | |

Step 3: Complete the form:




You must press the button  to view your personal data, which is filled in automatically:

- City Merchant Registration Number (ID GMAC)
- State Merchant Registration Number

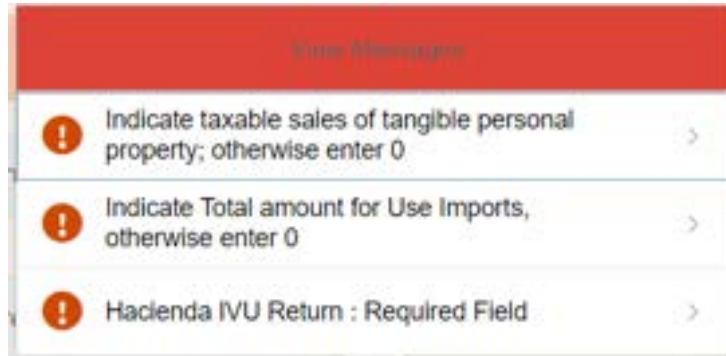
The fields from the Treasury IVU Form up to 13 must be filled in (if there is no amount, fill in 0.00 with zero), with the exception of 4 and 9, which are totals and the system calculates them.




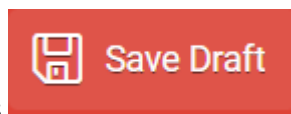
Step 4: Once the form is completed, you must press the button  so that the system calculates the tax to pay and displays the error messages if any exist.

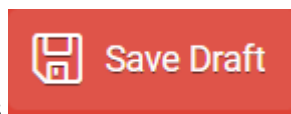


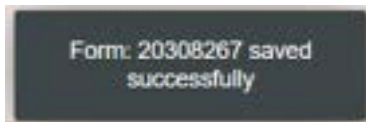
- To see the error messages, click on the icon at the bottom of the page and the errors will be shown:



- You must correct the errors and press  (until it shows no more errors).
- If there are no errors, the system will show you the following message:



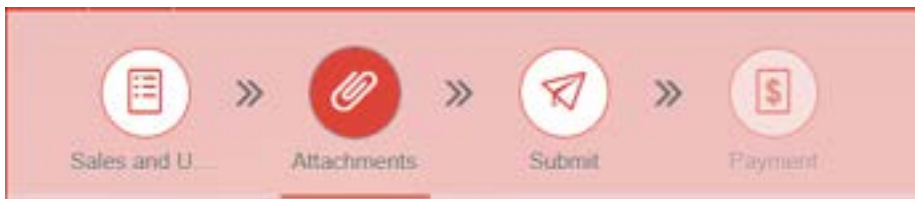
Paso 6: Press  and the system will show you the following message




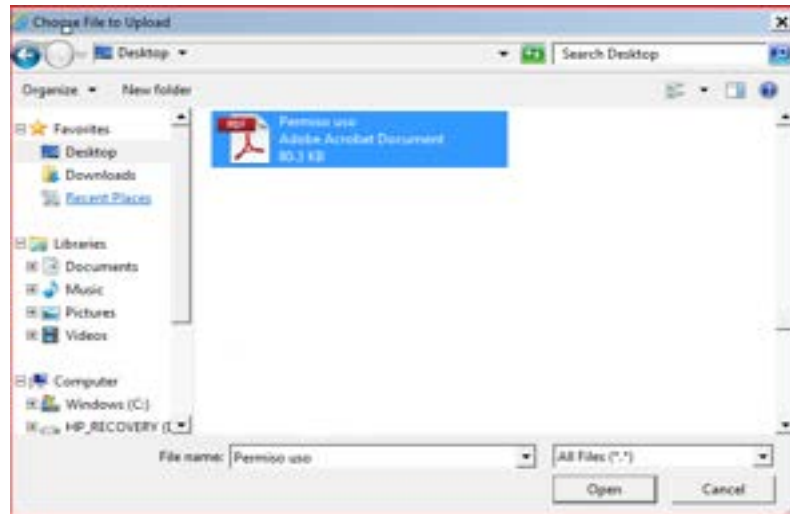
Paso 7: If you have any document that you wish to attach to the Sales and Use Citizen



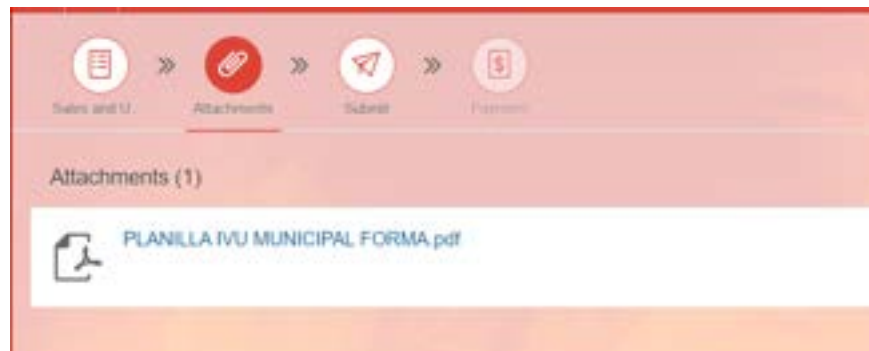
Contribution tax Return (IVU), you must click the icon and include the documents. Documents must be uploaded in “PDF” format.




- Press  and locate in your documents the one you want to upload (It is recommended to place the document on the desktop of your computer).

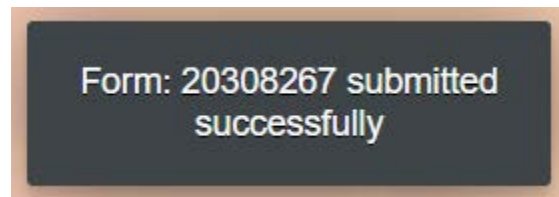


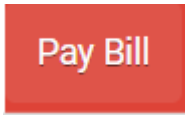
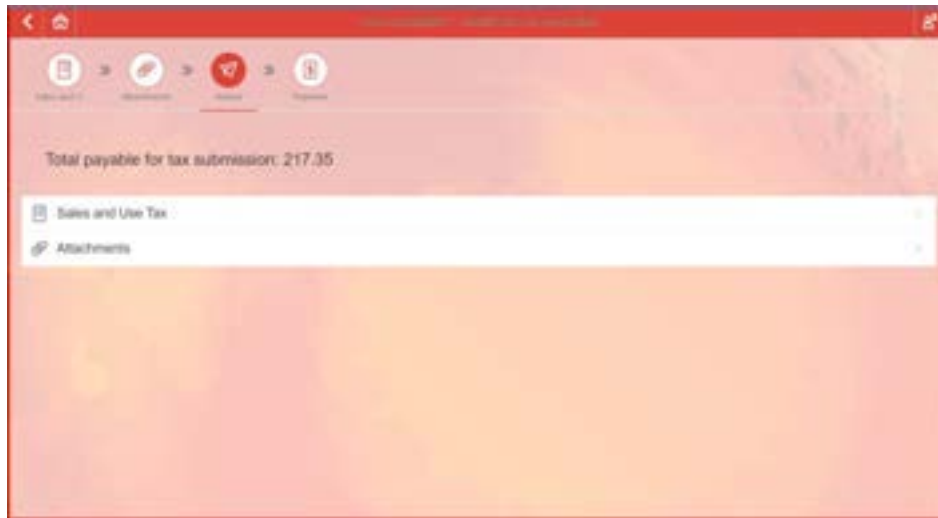
The uploaded document will be displayed as shown in the example:



Step 8: Press the icon  to finish processing the form

Step 9: The system will issue you confirmation that the Sales and Use Citizen Contribution tax Return has been sent to GMAC and will provide you with a submission ID number.





Step 10: To make the payment, press **Payment** and then **Pay Bill**. The system displays the bank screen, complete all required fields and submit the payment.

MUNICIPIO DE CAROLINA English

Servicios En Línea
Gobierno Municipal Autónomo de Carolina

Cuenta: **Moniz: \$95.00**

Correo Electrónico: contactanos@carolina.gobierna.gr

1 Método de Pago 2 División de Pago 3 Recibo de Pago

Tarjetas ACH

VISA

Número de Tarjeta:

Fecha de Expiración: /

Nombre en Tarjeta:

Código Postal:

Dirección:

Dirección 2:

Ciudad: Estado:

Teléfono: - -



Print Form

In this section you can view the forms of the filings submitted by the system and the documents attached to them.

Step 1: Enter the following icon



Step 2: Select the form or document you want to view and click on it

| Description | Correspondence Type | Create Date |
|---|---------------------|--------------|
| Restricción IVU Período January 2023 | | Nov 20, 2023 |
| Restricción Patente IVA Período Fiscal Period 2024-2025 | | Nov 20, 2023 |
| PLANILLA IVU MUNICIPAL FORMA.pdf | | Dec 11, 2023 |
| Declaración sobre Volumen de Negocio - Patente.pdf | | Dec 11, 2023 |
| PLANILLA IVU MUNICIPAL FORMA.pdf | | Dec 11, 2023 |



Gobierno Municipal Autónomo de Carolina
 Departamento de Finanzas y Presupuesto
Servicios En Línea



ESTADO LIBRE ASOCIADO DE PUERTO RICO
 GOBIERNO MUNICIPAL AUTÓNOMO DE CAROLINA
 GERENCIA DE ADMINISTRACION
 DEPARTAMENTO DE FINANZAS Y PRESUPUESTO - OFICINA DE CONTABILIDAD E INVENTARIOS MUNICIPALES
 P.O. BOX 8, CAROLINA, PR 00989-0008

Declaración sobre Volumen de Negocios

Para el año natural 2021 y año contable legal 2021

Formulario de completar la siguiente información:

| | | | | |
|---|-------------------------------|----------------------|--------------------------------------|------------------------------------|
| Tipos de Negocio | ID-OMAC | Año Fiscal 2020-2021 | Nombre Comercio Registrado y Abierto | Dirección Comercial (Si hay) |
| <input type="checkbox"/> Comercio <input type="checkbox"/> Servicio <input type="checkbox"/> Otro | | | | |
| Nombre del Establecimiento | Apellidos del Establecimiento | Num. Lic. | Num. Tip. Reg. | Dirig. Gen. del Comercio o Negocio |
| Nombre de Industria, Negocio o Servicio | Nombre Negocio (S/N) | Num. Comercio | Número Patronal | |

Dirección Física del Negocio

Dir. Comercial: _____
 Dirección: _____ Calle: _____
 Puesto: _____ Ciudad: _____ País: _____ Puerto Rico: _____ Código Postal: 00987

Ciudad de Industria: _____
 Num. Empleados: _____ Sistema Fiscal: _____ Fecha en que se estableció el Negocio: _____

Nombre del Comercio o Representante: _____ Apellidos del Comercio o Representante: _____ Puesto del Comercio o Representante: _____

Dirección Postal del Comercio o Representante PO BOX _____
 Dir. Comercial: _____ HC: 809 _____
 Dirección: _____ Ave/Calle: _____ SS: 809 _____
 Puesto: _____ País: _____ Código Postal: _____

Dirección Postal de la Oficina Principal del Negocio, Industria u Oficina de Servicio PO BOX _____
 Dir. Comercial: _____ HC: 809 _____
 Dirección: _____ Ave/Calle: _____ SS: 809 _____
 Puesto: _____ País: _____ Código Postal: _____

ESTADO LIBRE ASOCIADO DE PUERTO RICO
 GOBIERNO MUNICIPAL AUTÓNOMO DE CAROLINA
 GERENCIA DE ADMINISTRACION
 DEPARTAMENTO DE FINANZAS Y PRESUPUESTO
 Declaración de la Agencia Registrada Sobre los Ventas y los Impuestos
 Este formulario debe completarse antes del día de cada año.

Información de Comercio o Representante A.C.E.L.A. **Formulario Electrónico**

| | | | | |
|--|---|---------------------|-----------------------|-------------------------|
| Nombre de Registro de Comercio Municipal (ID-OMAC) | Nombre de Registro de Comercio Registrado | Fecha de Radicación | Período de Radicación | Período de IVA (Inicio) |
| | | 25 marzo 2021 | 01-2021 | \$10.00 |

VENTAS E INGRESOS BRUTOS

1. Ventas (Bases L1 + L1A) **Form de primer año de ventas antes de impuestos** \$1,000.00

2. Otros Ingresos (Bases L2 + L2A) **Form de primer año de ingresos antes de impuestos** \$0.00

USO

| | | |
|---|---|--------|
| 1. Comercio e Industrias de Producción para la Exportación | 0 | \$0.00 |
| 2. Producción para el Consumo | 0 | \$0.00 |
| 3. Adquisición y uso de Inventario | 0 | \$0.00 |
| 4. Cantidad Registrada al Inventario antes del Uso (Bases L2 + L2A) | 0 | \$0.00 |

VENTAS TRIBUTARIAS

| | | |
|--|---|-------------|
| 5. Venta de Productos Muebles Tangibles Tribuables (Incluye Alimentos) | 0 | \$10,000.00 |
| 6. Venta de Servicios Tributables | 0 | \$0.00 |
| 7. Adquisición Tributables | 0 | \$0.00 |
| 8. Distribución de Productos Tributables | 0 | \$0.00 |
| 9. Total de Ventas Tributables (Bases L2 + L2A + L2B + L2C) | 0 | \$10,000.00 |

VENTAS EXENTAS

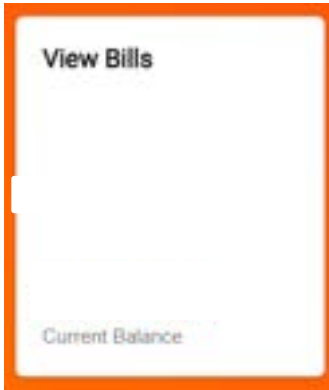
| | | |
|--|---|--------|
| 10. Venta de Productos Muebles Tangibles Exentos | 0 | \$0.00 |
| 11. Venta de Servicios Exentos | 0 | \$0.00 |
| 12. Adquisición Exentas | 0 | \$0.00 |
| 13. Distribución de Productos Exentos | 0 | \$0.00 |
| 14. Total de Exenciones (Bases L3 + L3A + L3B + L3C) | 0 | \$0.00 |

VENTAS Y USO



Payments

Step 1: Enter the following icon



Step 2: Click on Bills

Bills
View Bill History



Step 3: Select the invoice in the left column that you want to pay and press

Pay Bill





Step 4: The system displays the bank screen, complete all the required fields and submit the payment.

Pay outstanding invoices. Select the type of tax and the period for which you want to make a payment. You can pay with:

- ATH (Debit Card)
- ACH (Automated Clearing House)
- VISA and MASTERCARD credit cards

It is important to mention that ACH payments will be reflected in our system within a period of 7 calendar days from the date that you made payment.

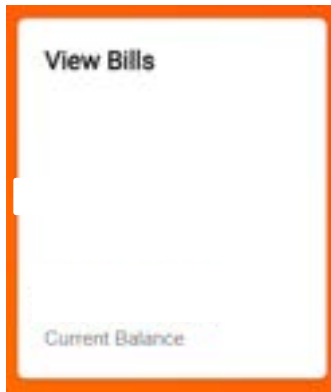
Payments made with credit cards and ATH (Debit cards) will be reflected the next day.

This screen presents options for processing your payment for outstanding invoices, your payment history, and also an account balance section.



Payment History

Step 1: Enter the following icon



Step 2: Click on Payment History

| No Payments | |
|--------------|---------|
| Nov 20, 2023 | 0 USD |
| Bank Account | |
| Jun 10, 2022 | 0 USD |
| Bank Account | |
| Jan 22, 2020 | 0 USD |
| Bank Account | |
| Mar 13, 2019 | 105 USD |
| Bank Account | |
| Feb 21, 2019 | 58 USD |
| Bank Account | |

On this screen you can see the payments made.



Bibliography

Who is a Taxpayer? - http://buscon.rae.es/drae/?type=3&val=5&val_aux=&origen=REDRAE

Who must register for Sales and Use Citizen Contribution (IVU)? - Resource (taken from): the Department of the Treasury's (Hacienda) Guide for merchant registration.