



Government of Puerto Rico
Autonomous Municipality of Guaynabo
Finance Department
Municipal Tax Collection Center

Business' Permission Requirements

Provisional (new business in Puerto Rico)

- _____ Name of the Individual, Industry, Business or Service Office
 1. Type of Industry, Business or Service
 2. Date which business was established in the municipality
- _____ Business address:
 1. Mailing address
 2. Physical address
- _____ Name and address of the Owner or of the Members of Board of Director
- _____ Telephone, Fax, E mail
- _____ Leasing Agreement or Property Deeds
- _____ Certificate of Occupancy (“unique permission”) of OGPE
- _____ Corporation Certificate
- _____ Employer Social Security Number
 - *note: Corporations (a letter from IRS with Social Security Number)
- _____ Debt Certificate issued by the Puerto Rico Treasury Department
- _____ Debt Certificate issued by the C.R.I.M.
- _____ Registration of the State Sales and Use Tax
- _____ Last five year **Individual Income Tax Returns**
- _____ Utilities (water, light or telephone bills to corroborate the address)

Regular license

- _____ All the requirements of the Provisional License
- _____ Copy of your individual or corporative Income Tax Return, if your business Volume is less than \$3,000,000.00
- _____ Income Statement-audited by a C.P.A., if your business volume is more than \$3,000,000.00 (with original stamp)
- _____ From other municipality of Puerto Rico – copy of business declaration, copy of license and receipt of payment in that Municipality
- _____ Others: _____

Note:

According to the Law 107 dated September, 11 2020 Article 7.210; “All person who begins any industry, business or service that is subject to a license payment has the obligation to notify it to the corresponding municipal Director of Finance, no later than 30 days after the beginning of the activity... “The person that doesn’t notify as required in this section, unless such omission is due to a reasonable cause, and isn’t an involuntary omission will be incurring in a transgression of law that could be penalized with \$500 or up to 6 months jail time or both at the discretion of the Tribunal, **not regarding** any other penalties that can apply under other sections of the law”