



Commonwealth of Puerto Rico
Municipality of Guaynabo
Finance Department
Collection's Center

Business Permission Requirements

Provisional license (new business in Puerto Rico)

- _____ Explanatory Memorandum
 - Name of the Individual, Industry, Business or Service Office
 - Type of Industry, Business or Service
 - Date which business was established in the municipality
 - Business address:
 - Mailing address
 - Physical address
- _____ Name and address of the Owner or of the Members of Board of Director
- _____ Telephone, Fax, E-mail
- _____ Lease Agreement
- _____ Use Permit Certificate of Urban Permits Office
- _____ Certificate of Organization
- _____ Employer ID Number (EIN's)
- _____ Income Tax Return Certificate
- _____ Property Tax Certificate (C.R.I.M.)
- _____ Copy of the Sales and Use State Tax Certificate
- _____ Copy of the Individual or Corporate Income Tax Return (last 5 years)
- _____ Other: _____

Regular license

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

****Important: The Taxpayer Service Office does NOT photocopy any document required in this listing.***

Note: According to the Law 113 dated July 10, 1974, Section 13; "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."