## **Invoice Requirements**Puerto Rico



### Any invoices submitted for the Chick-fil-A (PR) LLC entity must include the following:

#### Must be billed to:

Chick-fil-A (PR) LLC Attn: Staff Contact c/o 5200 Buffington Road Atlanta, GA 30349

#### Invoices are required to have the following information:

- Chick-fil-A Staff Contact Name
- Supplier Name & Address
- Supplier telephone number, email, and name of supplier contact
- Supplier Puerto Rico Merchant Registration Number & Taxpayer Number
- Unique invoice number
- Invoice date
- Detailed description of goods received, or services performed. Services must be separately stated from goods.
  - For invoices containing charges for services rendered, the respective physical location(s) of all services rendered must be listed, segregated out by amount based on physical location where services are rendered
- Invoice amount & currency type to be remitted
  - Separately stated amounts for:
    - Taxable tangible personal property
    - Non-taxable tangible personal property
    - Taxable services
    - Non-taxable services
    - Designated professional services (subject to lower tax rate)
    - Freight or Shipping and handling
    - Discounts, allowances, credit memos, and overpayments
    - Interest, finance charges, penalties, and other fees
    - Any other (non-SUT) tax or fee charged
  - Sales tax rate, if applicable
  - Sales tax amount, if applicable
    - If a good or service is not subject to tax, the invoice should clearly state why sales tax is not applicable to the good or service or state what exemption applies

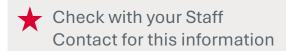


# **Invoice Requirements**Puerto Rico



### Invoice Requirements (continued)

- Payment terms that match the contract
- Payment Remit-to address
- Delivery address for the goods or services
- Valid invoice coding or purchase order number



Note: Chick-fil-A (PR) LLC is a Puerto Rico resident entity and is subject to applicable Puerto Rico sales tax.

