

NOTE: After Ivo Henfling published Form D-140 from 2011 he discovered it had been replaced by a new form in 2016. One of his readers on social media said there were two forms (versions 2011 and 2016). For that reason, he insisted that the tax office provide the correct information and instructions. Unfortunately, the tax office has not been clear about this and **it turns out that the 2016 form does replace the older form.**

Here you can download the correct **NEW Form in Spanish** [D140 DECLARACION DE INSCRIPCION EN EL REGISTRO UNICO TRIBUTARIO](#).

Many expats do not read or write Spanish and do not know how to fill out the form. For that reason, Ivo has made the effort to create the same form in English, which you can download on Que Pasa Grecia here by clicking on the link. Click and save to your computer and print out.

Ivo suggests you do as follows:

1. Download the [Spanish form](#) D-140 (version 2016) and print it out. See a directory where to present the form further down in this article. Then download the translation [page 1](#) and [page 2](#) as an example to fill it out the Spanish form and present to the nearest tax office.
2. Use the English version to help when filling out the two pages of the Final Spanish 2016 Version of form D-140. Use the English version only as an example, so you understand the Spanish version. Fill out the information in the correct place on the Spanish form.

Economic activity

In III – Economic activity, you need to fill out what the activity of your corporation is.

- If you use the corporation only as a holding company of the property where you live, you can fill out “*Únicamente para uso de un bien inmueble como casa de habitación*”
- In case the corporation is a holding company for a car, you can fill out “*Únicamente para uso de bien mueble*”.
- If the corporation is a holding corporation of raw land, you can fill out “*Únicamente para uso de bien inmueble como lote sin construir*”.
- When you use the corporation for a regular business, just state the type of business you use the corporation for.

Rental property

When the corporation holds an income generating investment property such as a rental unit, then you should be filing the corporation as an active corporation. Then you need to file income tax, which is a whole different topic. Contact your accountant to discuss.

Active corporations

Active corporations all file for income tax, so they do not have to file Form D-140.

Personal filing

The filing of the form is personal. Check with your lawyer who has the power of attorney to file for the corporation. If you have not given anybody a power of attorney and you don't want to either, have the completely filled out D-140 form apostilled by the nearest Costa Rican embassy in your country. Then you can send the form with anyone to the tax office and it is not necessary to go in person.

Make a copy of the form, so the tax office can stamp it as received.

When to file

The Finance Ministry has given a time limit file:

- a) Corporate ID ending in 1 and 2: During the month of October 2017.
- b) Corporate ID ending in 3 and 4: During the month of November 2017.
- c) Corporate ID ending in 5 and 6: During the month of December 2017.
- d) Corporate ID ending in 7 and 8: During the month of January 2018.
- e) Corporate ID ending in 9 and 0: During the month of February 2018.

Some readers have asked if they can file corporations ending differently all at the same time. We checked with the tax office and their answer is that any form can be filed before the time limit expires.

Where

You can file Form D-140 in any of the Finance Ministry's offices; download a directory of all locations [here](#).

This free information on Corporation filing is a service from the American European Real Estate Network. We appreciate your business and referrals.



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