

ANEXO DE RESOLUCIÓN N° 091-2010/SUNAT

LUGARES DONDE SE PODRÁ PRESENTAR EL
FORMULARIO N° 402

| N° | DEPARTAMENTO | PROVINCIA | DISTRITO |
|----|--------------|----------------------|--------------|
| 1 | AMAZONAS | BAGUA | IMAZA |
| 2 | AMAZONAS | BONGARA | JUMBILLA |
| 3 | AMAZONAS | CONDORCANQUI | NIEVA |
| 4 | AMAZONAS | UTCUBAMBA | LONYA GRANDE |
| 5 | ANCASH | AIJA | AIJA |
| 6 | ANCASH | CASMA | CASMA |
| 7 | ANCASH | PALLASCA | CABANA |
| 8 | ANCASH | PALLASCA | CONCHUCOS |
| 9 | ANCASH | SANTA | MORO |
| 10 | ANCASH | SANTA | NEPEÑA |
| 11 | ANCASH | SIHUAS | SIHUAS |
| 12 | APURIMAC | ANDAHUAYLAS | HUANCARAMA |
| 13 | APURIMAC | AYMARAES | CHALHUANCA |
| 14 | APURIMAC | COTABAMBAS | TAMBOBAMBA |
| 15 | APURIMAC | CHINCHEROS | CHINCHEROS |
| 16 | AREQUIPA | CARAVELI | CARAVELI |
| 17 | AREQUIPA | CARAVELI | ACARI |
| 18 | AREQUIPA | CARAVELI | ATICO |
| 19 | AREQUIPA | CARAVELI | CHALA |
| 20 | AREQUIPA | CARAVELI | YAUCA |
| 21 | AREQUIPA | CASTILLA | ORCOPAMPA |
| 22 | AREQUIPA | CASTILLA | URACA |
| 23 | AREQUIPA | CAYLLOMA | CHIVAY |
| 24 | AREQUIPA | CAYLLOMA | MAJES |
| 25 | AREQUIPA | LA UNION | COTAHUASI |
| 26 | AYACUCHO | CANGALLO | CANGALLO |
| 27 | AYACUCHO | LA MAR | SAN MIGUEL |
| 28 | AYACUCHO | LA MAR | AYNA |
| 29 | AYACUCHO | LA MAR | TAMBO |
| 30 | AYACUCHO | LUCANAS | PUQUIO |
| 31 | AYACUCHO | LUCANAS | CABANA |
| 32 | AYACUCHO | LUCANAS | LARAMATE |
| 33 | AYACUCHO | PARINACOCHAS | CORACORA |
| 34 | AYACUCHO | PAUCAR DEL SARA SARA | PAUSA |
| 35 | AYACUCHO | SUCRE | QUEROBAMBA |
| 36 | AYACUCHO | VICTOR FAJARDO | HUANCAPI |
| 37 | CAJAMARCA | CELENDIN | CELENDIN |
| 38 | CAJAMARCA | CHOTA | HUAMBOS |
| 39 | CAJAMARCA | CHOTA | QUEROCOTO |
| 40 | CAJAMARCA | CHOTA | TACABAMBA |
| 41 | CAJAMARCA | CUTERVO | QUEROCOTILLO |
| 42 | CAJAMARCA | CUTERVO | SANTO TOMAS |
| 43 | CAJAMARCA | CUTERVO | SOCOTA |
| 44 | CAJAMARCA | HUALGAYOC | BAMBAMARCA |
| 45 | CAJAMARCA | HUALGAYOC | HUALGAYOC |
| 46 | CAJAMARCA | JAEN | PUCARA |
| 47 | CAJAMARCA | SAN IGNACIO | SAN IGNACIO |
| 48 | CAJAMARCA | SAN MARCOS | PEDRO GALVEZ |
| 49 | CAJAMARCA | SAN PABLO | SAN PABLO |
| 50 | CAJAMARCA | SANTA CRUZ | SANTA CRUZ |

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|-----|---------------|-------------------------|------------------------|
| 51 | CAJAMARCA | SANTA CRUZ | NINABAMBA |
| 52 | CAJAMARCA | SANTA CRUZ | YAUYUCAN |
| 53 | CUSCO | ACOMAYO | ACOMAYO |
| 54 | CUSCO | ANTA | ANTA |
| 55 | CUSCO | CALCA | CALCA |
| 56 | CUSCO | CALCA | YANATILE |
| 57 | CUSCO | CANAS | YANAOCA |
| 58 | CUSCO | CANCHIS | COMBAPATA |
| 59 | CUSCO | CHUMBIVILCAS | SANTO TOMAS |
| 60 | CUSCO | ESPINAR | ESPINAR |
| 61 | CUSCO | LA CONVENCION | HUAYOPATA |
| 62 | CUSCO | PARURO | PARURO |
| 63 | CUSCO | PAUCARTAMBO | PAUCARTAMBO |
| 64 | HUANCAVELICA | ACOBAMBA | ACOBAMBA |
| 65 | HUANCAVELICA | ACOBAMBA | PAUCARA |
| 66 | HUANCAVELICA | CASTROVIRREYNA | CASTROVIRREYNA |
| 67 | HUANCAVELICA | CHURCAMP | CHURCAMP |
| 68 | HUANCAVELICA | HUAYTARA | HUAYTARA |
| 69 | HUANCAVELICA | TAYACAJA | COLCABAMBA |
| 70 | HUANUCO | LEONCIO PRADO | JOSE CRESPO Y CASTILLO |
| 71 | HUANUCO | MARAÑON | HUACRACHUCO |
| 72 | HUANUCO | PACHITEA | PANAO |
| 73 | HUANUCO | PUERTO INCA | PUERTO INCA |
| 74 | HUANUCO | LAURICOCHA | JESUS |
| 75 | HUANUCO | LAURICOCHA | BAÑOS |
| 76 | JUNIN | JUNIN | JUNIN |
| 77 | JUNIN | JUNIN | CARHUAMAYO |
| 78 | JUNIN | SATIPO | SATIPO |
| 79 | JUNIN | SATIPO | PANGO |
| 80 | LA LIBERTAD | ASCOPE | SANTIAGO DE CAO |
| 81 | LA LIBERTAD | OTUZCO | USQUIL |
| 82 | LA LIBERTAD | PATAZ | TAYABAMBA |
| 83 | LAMBAYEQUE | LAMBAYEQUE | JAYANCA |
| 84 | LAMBAYEQUE | LAMBAYEQUE | MORROPE |
| 85 | LAMBAYEQUE | LAMBAYEQUE | MOTUPE |
| 86 | LAMBAYEQUE | LAMBAYEQUE | OLMOS |
| 87 | LAMBAYEQUE | LAMBAYEQUE | TUCUME |
| 88 | LIMA | CAÑETE | LUNAHUANA |
| 89 | LIMA | HUAROCHIRI | SAN MATEO |
| 90 | LIMA | YAUYOS | YAUYOS |
| 91 | LORETO | MARISCAL RAMON CASTILLA | RAMON CASTILLA |
| 92 | LORETO | UCAYALI | CONTAMANA |
| 93 | MADRE DE DIOS | TAHUAMANU | IÑAPARI |
| 94 | MADRE DE DIOS | TAHUAMANU | IBERIA |
| 95 | PASCO | DANIEL ALCIDES CARRION | YANAHUANCA |
| 96 | PASCO | OXAPAMPA | OXAPAMPA |
| 97 | PASCO | OXAPAMPA | POZUZO |
| 98 | PASCO | OXAPAMPA | PUERTO BERMUDEZ |
| 99 | PASCO | OXAPAMPA | VILLA RICA |
| 100 | PIURA | AYABACA | AYABACA |
| 101 | PIURA | AYABACA | FRIAS |
| 102 | PIURA | AYABACA | MONTERO |
| 103 | PIURA | AYABACA | PACAIPAMPA |
| 104 | PIURA | AYABACA | PAIMAS |
| 105 | PIURA | AYABACA | SUYO |
| 106 | PIURA | HUANCABAMBA | HUANCABAMBA |

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|-----|------------|-----------------------|------------------|
| 107 | PIURA | HUANCABAMBA | CANCHAQUE |
| 108 | PIURA | HUANCABAMBA | HUARMACA |
| 109 | PIURA | MORROPON | CHALACO |
| 110 | PIURA | MORROPON | MORROPON |
| 111 | PIURA | MORROPON | SALITRAL |
| 112 | PIURA | MORROPON | SANTO DOMINGO |
| 113 | PIURA | SECHURA | SECHURA |
| 114 | PUNO | AZANGARO | ASILLO |
| 115 | PUNO | CARABAYA | MACUSANI |
| 116 | PUNO | CARABAYA | CRUCERO |
| 117 | PUNO | CHUCUITO | DESAGUADERO |
| 118 | PUNO | CHUCUITO | POMATA |
| 119 | PUNO | MOHO | MOHO |
| 120 | PUNO | SAN ANTONIO DE PUTINA | PUTINA |
| 121 | PUNO | SANDIA | SANDIA |
| 122 | PUNO | SANDIA | SAN JUAN DEL ORO |
| 123 | PUNO | YUNGUYO | YUNGUYO |
| 124 | SAN MARTIN | LAMAS | LAMAS |
| 125 | SAN MARTIN | RIOJA | NUEVA CAJAMARCA |
| 126 | UCAYALI | ATALAYA | RAYMONDI |
| 127 | UCAYALI | PADRE ABAD | PADRE ABAD |
| 128 | UCAYALI | PURUS | PURUS |