



INFORMATIVE RETURN FOR TAX CREDITS HOLDERS

Serial Number

Amended Return

Receipt Stamp

PART I - HOLDER'S INFORMATION

Name		Social Security or Employer Identification Number
Physical address (Urbanization or Building, Number or Apartment, Street, City, Country, Zip Code)		
Postal address (Post Office Box, Urbanization or Building, Number or Apartment, Street, City, Country, Zip Code)		
Telephone	Fax	E-mail address

PART II - DETAIL OF THE CREDIT(S)

1. Complete the following information regarding the tax credits that you hold:

(A) Check the act under which the credit is granted	(B) Total credit granted	(C) Amount of credit claimed or sold in previous years and that was claimed or will be claimed on the 2012 Return	(D) Amount of credit available for subsequent taxable years (Column B less Column C)	(E) If you did not claim the credit in previous years or on the 2012 Return, or only claimed a portion, indicate when will you claim the difference or if you will sell the same
<input type="checkbox"/> a. No. 70 of June 23, 1978 – Solid Waste Authority				
<input type="checkbox"/> b. 159-2011 - Solid Waste				
<input type="checkbox"/> c. 46-2000 - Capital Investment Fund				
<input type="checkbox"/> d. 98-2001 - Housing Infrastructure Investment				
<input type="checkbox"/> e. 183-2001 - Conservation Easement				
<input type="checkbox"/> f. 78-1993 - Tourism				
<input type="checkbox"/> g. 74-2010 - Tourism Development				
<input type="checkbox"/> h. 140-2001 - Construction or Rehabilitation of Social Interest Housing				
<input type="checkbox"/> i. 212-2002 - Urban Centers Revitalization				
<input type="checkbox"/> j. 362-1999 - Credits to Develop the Film Industry				
<input type="checkbox"/> k. 27-2011 - Economic Incentives for P.R. Film Industry				
<input type="checkbox"/> l. 135-1997 (Section 5(b)) - Credit for Purchase of Products Manufactured in P.R.				
<input type="checkbox"/> m. 109-2001 (Section 5A of Act 135-1997)				
<input type="checkbox"/> n. 178-2000 - Theatrical District of Santurce				
<input type="checkbox"/> o. 73-2008 - Economic Incentives for the Development of P.R. (Sections 5 and 6)				
<input type="checkbox"/> p. Section 1051.09 of the Internal Revenue Code				
<input type="checkbox"/> q. Section 1051.07 of the Internal Revenue Code				
<input type="checkbox"/> r. Section 1052.03 of the Internal Revenue Code				
<input type="checkbox"/> s. Section 1052.04 of the Internal Revenue Code				
<input type="checkbox"/> t. Section 4050.10 of the Internal Revenue Code				
<input type="checkbox"/> u. Other Credits Approved				
2. Totals (Add lines 1(a) through 1(u))				

OATH

I hereby declare under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief, all the information provided herein is true, correct and complete.

Name (Print)

Signature

Title

Date

INSTRUCTIONS

Act 40-2013 added Section 1051.10 to the Puerto Rico Internal Revenue Code of 2011, as amended (Code), to establish a tax credit moratorium for each one of the taxable years beginning after December 31, 2012 and before January 1, 2016.

This form must be completed in all of its parts in a clear and legible way by every natural or juridical person that holds a tax credit.

According to the provisions of subsection (d) of Section 1051.10, in order to be entitled to claim any of the credits subject to moratorium in taxable years beginning on or after January 1, 2016, it will be required that the holder of such credits submit to the Secretary, on or before July 31, 2013, this informative return, under penalties of perjury, informing the amount of credits granted as of June 30, 2013. The filing period for this form was extended by Administrative Determination No. 13-05 until no later than **August 31, 2013**.

In the case of any other credit granted as of June 30, 2013 under Subtitle A of the Code or any special legislation that provides tax credits to be claimed against any income, excise or any other tax established by the Code, that are not subject to the moratorium provided under Section 1051.10, they must be included on this return. Failure to meet the requirement of filing this informative return will deprive the credit holder of its right to claim such credit in taxable years beginning on or after January 1, 2016.

For purposes of Columns (C) and (E), the term "2012 Return" means the income tax return corresponding to the taxable year beginning between January 1 and December 31, 2012.

In addition to the credit claimed in previous years, include in Column (C) the amount of the credit sold in prior years, and the amount claimed or that will be claimed on the 2012 Return.

In the case of Column (E), indicate with "V" if, instead of using the credit, you will sell it, provided that the act under which such credit was granted allows the sale.

You must include with this return the approval documentation for the credits granted included herein.

This informative return will be filed at the Department of the Treasury, Intendente Ramírez Building, 10 Paseo Covadonga in Old San Juan, or will be mailed to the following address:

DEPARTMENT OF THE TREASURY
PO BOX 9024140
SAN JUAN, PR 00902-4140