Every taxpayer must file the individual income tax return electronically with the exceptions included in this form.

Important: This form must be included with the tax return that is being filed on paper.

Exceptions for the Electronic Filing of the Individual Income Tax Return for Taxable Year 2017

Check the applicable box(es) to indicate the reason(s) this return is not being filed electronically.

1. Individual that is a partner or shareholder in a pass-through entity whose taxable year does not end on December 31, 2017.
2. Individual nonresident of Puerto Rico who is only reporting a sale of real property located in Puerto Rico which occurred after December 31, 2017.
3. Taxpayer who claims the deduction for initial investment in a private equity fund or a Puerto Rico private equity fund, pursuant to Act 185-2014, as amended, known as the Private Capital Fund Act.
4. Taxpayer whose income from pension is reported on Form 1099-R of the Internal Revenue Service ("IRS"), and is subject to the $11,000 or $15,000 exemption, according to Section 1031.02(a)(13) of the Puerto Rico Internal Revenue Code of 2011, as amended ("Code").
5. Taxpayer reporting exempt income under a Special Agreement for the Creation of Young Businesses issued by the Puerto Rico Trade and Export Company under Act 135-2014, as amended.
6. Taxpayer who claims the tax credits listed in Parts II and IV of Schedule B Individual.
7. Taxpayer who claims the American Opportunity Tax Credit (Schedule B2 Individual).
8. Taxpayer to whom a Special Agreement for the Creation of Jobs issued by the Puerto Rico Trade and Export Company under Act 1-2013, as amended, also known as the Jobs Now Act was granted and claims the benefits conferred by such agreement.
9. Taxpayer who is an active military and is transferred outside Puerto Rico during warlike conflict and who, during the taxable year, received compensation for active military service rendered by military personnel in a "combat zone", according to the provisions of Section 1031.02(a)(20) of the Code.
10. Taxpayer who claims the deduction for contributions to a Government Pension or Retirement System, in excess of the amount reported on Forms 499R-2/W-2PR or 499R-2c/W-2cPR.
11. Taxpayer required to use Form AS 2668.1, Back Pay (Paga Atrasada), to determine the corresponding income tax, according to the provisions of Section 1032.09(d) of the Code.
12. Taxpayer required to submit Audited Financial Statements issued by a CPA in Puerto Rico, as provided in Section 1061.15 of the Code.
13. Foreign taxpayer nonresident of Puerto Rico with income related to a trade or business in Puerto Rico, according to Section 1035.05 of the Code (Schedule U).
14. Individual that cannot file the return or automatic extension of time electronically because of an error with Social Security number and is filing a return for the first time or because of a system error. Include the error code_____________________. Submit evidence of such error.
15. Taxpayer who claims the credit for taxes paid to foreign countries, the United States, its territories and possessions, according to the provisions of Section 1051.01 of the Code (Schedule C Individual).
16. Taxpayer deceased during the year or surviving spouse who files another income tax return for the same taxable year.
17. Taxpayer who files the income tax return corresponding to taxable year 2017 after December 31, 2018.

Oath

I hereby declare under penalty of perjury that I have examined the information included on this form, and it is true, correct and complete. The declaration of the person that prepares this form (except the taxpayer) is based on the information available, and this information has been verified.

Taxpayer’s Signature Date Spouse’s Signature Date

Specialist’s Name (Print) Name of the Firm or Business

Self-employed Specialist (fill in here) Registry Number