



**APPORTIONMENT OF THE DEDUCTION FOR THE ADDITIONAL TAX CALCULATION – GROUP OF RELATED CORPORATIONS**

**20**\_\_

**AMENDED**

Name of the contact person for the group

Group Number

Address

Telephone Number

E-mail

**Group Information**

Members of the group	Taxable year end (day / month)	(A) Deduction for the additional tax calculation	(B) Portion of the net income subject to the additional tax of 5%	(C) Fixed amount for the additional tax calculation for income in excess of \$1,750,000
Name				
Employer identification number				
Name				
Employer identification number				
Name				
Employer identification number				
Name				
Employer identification number				
Name				
Employer identification number				
Name				
Employer identification number				
Name				
Employer identification number				
1. Subtotal of this page..... (1)				
2. Subtotal of additional pages ..... (2)				
3. Total (Add lines 1 and 2. The amount on this line cannot exceed \$750,000 for Column (A), \$1,750,000 for Column (B) and \$87,500 for Column (C)) ..... (3)				

**FOR INFORMATIONAL PURPOSES ONLY.**

**OATH**

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

Name	Signature	Title	Date
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Apportionment of the Deduction for the Additional Tax Calculation – Group of Related Corporations				Page _____ of _____
Members of the group	Taxable year end (day / month)	(A) Deduction for the additional tax calculation	(B) Portion of the net income subject to the additional tax of 5%	(C) Fixed amount for the additional tax calculation for income in excess of \$1,750,000
Name				
Employer identification number				
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Employer identification number				
4. Subtotal of this page (Transfer to page 1, line 2) .....		(4)		

FOR INFORMATIONAL PURPOSES ONLY.



**APPORTIONMENT OF THE DEDUCTION FOR THE ADDITIONAL TAX CALCULATION –  
GROUP OF RELATED CORPORATIONS (FORM AS 2652.1)**

Rev. Jan 24 13

**INSTRUCTIONS**

**Purpose** - This form shall be used by every group of corporations that are members of a group of related entities to apportion the \$750,000 deduction provided under Section 1022.02(d) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), among the members of the group for purposes of the additional tax calculation to corporations, as well as to determine the additional tax rate applicable to each of these members under Section 1022.02(c) of the Code.

As established under Informative Bulletin No. 12-01, every group of related entities shall request a Group Identification Number to the Department of the Treasury, that shall be included, in the space provided, in each of the corporate income tax returns filed for the members of the group. In addition, each group of related entities shall designate a contact person with knowledge of the operations of the group and of the entities that are members of the same.

**Filing Date** – For taxable year 2012, this form shall be filed electronically no later than the due date for filing the Puerto Rico income tax return of the first corporation member of the group whose taxable year has commenced on or after January 1st, 2012.

**Where to File** – This form can only be filed electronically through our webpage by accessing “Servicios en Línea, Planilla 2012, Corporaciones” through [hacienda.pr.gov](http://hacienda.pr.gov).

**Specific Instructions**

**Part I**

Indicate the group identification number, as well as the name, address, telephone and e-mail of the contact person designated by the group.

**Part II**

Indicate in the spaces provided the name, employer identification number and taxable year end (day and month) of each one of the corporations that are members of the group of related entities. If the group is composed by more than seven (7) corporations, use additional pages. Please indicate in the space provided in these additional pages the number of the page and the total of pages included.

**Column A**

Indicate what portion of the \$750,000 deduction for the calculation of the additional tax corresponds to each one of the corporations that are members of the group. The group can assign the total amount of said deduction to only one entity, or apportion among all or various of them, at its discretion.

**Column B**

Indicate what portion in the \$1,750,000 taxable income bracket amount is subject to the additional income tax rate of 5% for each of the corporations that are members of the group. The group may assign the total amount of said bracket to only one entity, or apportion among all or various of them, at its discretion. The excess over the amount indicated for each corporation will be the amount of net income subject to additional tax for said corporation that will be subject to a 10% tax rate under Section 1022.02(b) of the Code.

**Column C**

Multiply the amount in Column B by 5%; this will be the fixed amount for purposes of the formula for the additional tax calculation.

Example, the group comprised by entities S and T assigns the total of the \$750,000 deduction and the total of the \$1,750,000 bracket to S, and nothing to T. The net income subject to a normal tax of S for the taxable year 2011 is \$3,000,000, while T is \$1,000,000. The net income subject to additional tax for S will be \$2,250,000 (\$3,000,000 - \$750,000); T will be \$1,000,000 (\$1,000,000 - 0). The additional tax of S will be \$137,500, this is, \$87,500 plus 10% of \$500,000 (\$2,250,000 - \$1,750,000). T, on the other hand, will pay an additional tax of 10% over its net income subject to tax, since it did not receive an apportionment of the 5% bracket.

**Part III**

**Line 1** - Add Columns A, B and C of the first page of Form AS 2652.1.

**Line 2** – Indicate the total of Columns A, B and C of the additional pages, if any.

**Line 3** – Total of Columns A, B and C. The total of Column A cannot exceed \$750,000; the total of Column B cannot exceed \$1,750,000; and the total of Column C cannot exceed \$87,500.