

Part 3

5. Adjusted Gross Income (From line 5, page 1) (01) 00

6. STANDARD DEDUCTION: If you checked box 1 in Part 1 enter \$3,150, box 2 enter \$2,100, box 3 enter \$2,730, box 4 enter \$2,100.
If you checked box 5 and your spouse claimed itemized deductions enter zero. If your spouse did not itemize enter \$1,575 (02) 00

7. Total itemized deductions (Schedule A Individual, Part I, line 17) (03) 00

8. Standard or itemized deductions (Enter the larger of line 6 or 7) (04) 00

9. Total additional deductions (Schedule A Individual, Part II, line 12) (05) 00

10. Telephone service payment for communication with military personnel in combat zone (See instructions) (06) 00

11. PERSONAL EXEMPTION: If you checked box 1 enter \$3,000, box 2 enter \$1,300, box 3 enter \$3,000, box 4 enter \$1,300, box 5 enter \$1,500 (07) 00

12. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)

A) Non university: Category (N) (10) x \$2,500 (11) 00

B) University student: Category (U) (14) x \$2,500 (15) 00

C) Disabled, blind or age 65 or older: Category (I) (18) x \$2,500 (19) 00

D) Total Exemption for Dependents (Add lines 12A through 12C) (20) 00

13. Total Deductions and Exemptions (Add lines 8, 9, 10, 11 and 12D)..... (21) 00

14. NET TAXABLE INCOME (Subtract line 13 from line 5. If line 13 is larger than line 5, enter zero)..... (30) 00

Part 4

15. TAX AS PER: (01) 1 Tax Table 2 Special tax on capital gains 3 Nonresident alien (02) 00

16. Gradual Adjustment Amount (Determine this adjustment if the amount indicated on line 14 is larger than \$75,000) (Schedule P Individual, line 7) (03) 00

17. Excess of Alternate Basic Tax over Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) (04) 00

18. Tax on interest subject to withholding (Schedule F Individual, Part I, line 6) (05) 00

19. Special tax on corporate dividends and partnerships distributions subject to withholding (Schedule F Individual, Part II, line 4A) (06) 00

20. Tax on dividends from Capital Investment or Tourism Fund (Submit Schedule Q1)..... (07) 00

21. Tax on IRA or Educational Contribution Accounts distributions of income from sources within P.R. (Schedule F Individual, Part VII, line 2) (08) 00

22. Tax on IRA distributions to Government pensioners (Schedule F Individual, Part VII, line 3) (09) 00

23. Tax on distributions and transfers from Governmental Plans (Schedule F Individual, Part V, line 3) (10) 00

24. Special tax on net income from Film or Infrastructure Projects, and from businesses with tax exemption decree under Act 135 of 1997
(Schedule K Individual, Part II, line 10 or Schedule N Individual, Part II, line 8) (11) 00

25. Income tax from Major League Baseball teams and the U.S. National Basketball Association (Schedule F Individual, Part VI, line 2) (12) 00

26. TOTAL TAX DETERMINED (Add lines 15 through 25 or enter the amount from Schedule CO Individual, line 28, as applicable) (13) 00

27. Recapture of credit claimed in excess (Schedule B Individual, Part I, line 3) (14) 00

28. Credit for Salaried Taxpayers (See instructions) (15) 00

29. Tax credits (Schedule B Individual, Part II, line 24) (16) 00

30. TAX LIABILITY (Add lines 26 and 27 and subtract line 28 or 29, whichever applies. If it is less than zero, enter zero) (17) 00

31. TAX WITHHELD, PAID AND REIMBURSABLE CREDITS:

A) Tax withheld on wages (Add lines 1A and 1C of Part 2 or lines 1A and 2A of Schedule CO Individual) (18) 00

B) Tax withheld on annuities and pensions (Schedule H Individual, Part II, line 13) (19) 00

C) Other payments and withholdings (Schedule B Individual, Part III, line 17) (20) 00

D) Compensatory Credit for Low Income Pensioners (See instructions) (21) 00

E) Employment Credit (See instructions) (22) 00

F) American Opportunity Tax Credit (Submit Schedule B2 Individual) (23) 00

G) Total Tax Withheld, Paid and Reimbursable Credits (Add lines 31A through 31F) (24) 00

32. AMOUNT OF TAX DUE (If line 31G is smaller than line 30, enter the difference here, otherwise, enter on line 37) (25) 00

33. Less: Amount paid with automatic extension of time (26) 00

34. BALANCE OF TAX DUE (If line 32 is larger than line 33, enter the difference here, otherwise, enter on line 37) (27) 00

35. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part IV, line 34) (28) 00

36. Special Additional Tax (See instructions) (29) 00

37. Less: Excess of Tax Withheld, Paid and Reimbursable Credits (30) 00

38. Less: Amount paid (a) With Return or Electronic Transfer through a Certified Program (31) 00

(b) Other Electronic Transfers (Transaction No. _____) (32) 00

(c) Interest (33) 00

(d) Surcharges _____ and Penalties _____ (34) 00

39. BALANCE OF TAX DUE (Subtract lines 37, 38(a) and 38(b) from lines 34 through 36 and enter the difference here.
If it is less than zero, enter the difference on line 40) (35) 00

40. AMOUNT OVERPAID (Subtract lines 31G and 33 from lines 30, 35 and 36. Indicate distribution on line A, B or C) (36) 00

A) To be credited to estimated tax for 2010 (37) 00

B) Contribution to the San Juan Bay Estuary Special Fund (38) 00

C) TO BE REFUNDED (If you want your refund to be deposited directly into an account, complete Part 5) (40) 00

Part 5

Type of account Checking Savings

AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND

Routing/transit number Account number

Account in the name of: _____ and _____
(Print complete name as it appears on your account. If married and filing jointly, include your spouse's name)

I hereby declare under penalty of perjury that this return, schedules and other documents attached, has been examined by me and it is true, correct and complete. The declaration of the person that prepares this return (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 _____

Address _____ Registration Number _____ Employer Identification Number _____

Zip Code _____ Self-employed Specialist (fill in here) Specialist's Signature _____ Date _____

NOTE TO TAXPAYER
Indicate if you made payments for the preparation of your return: Yes No. If you answered "Yes", require the Specialist's signature and registration number.
Retention period: Ten (10) years

Schedule A Individual

Rev. 01.10



ITEMIZED AND ADDITIONAL DEDUCTIONS

Taxable year beginning on _____ and ending on _____

2009

Taxpayer's name

Social Security Number

Part I Itemized Deductions (See instructions)

				Employer	10	
Name of entity to which payment was made	Mortgage	Loan Number	Identification No.	Amount		
Principal residence:	First		(01)		00	(05)
	Second		(02)		00	(06)
Second residence:	First		(03)		00	(07)
	Second		(04)		00	(08)
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions)					00	(09)
Loan Discounts (Points) Paid Directly by Borrower (See instructions)					00	(10)
Total home mortgage interest paid					(11)	00
2. License plates paid for automobiles used for personal purposes (See instructions)					(12)	00
3. Child care expenses (See instructions. \$1,500 - one child; \$3,000 - two or more children)					(13)	00
4. Expenses incurred in the care of elderly persons (See instructions)					(14)	00
5. Rent paid (Landlord's social security No. _____) (15)					(16)	00
6. Property tax on principal residence					(17)	00
7. Casualty loss on your principal residence (See instructions)					(18)	00
8. Medical expenses (Schedule J Individual, line 4)					(19)	00
9. Charitable contributions (Schedule J Individual, line 11)					(20)	00
10. Loss of personal property as a result of certain casualties (See instructions)					(21)	00
11. Windmills expenses					(22)	00
12. Expenses incurred in the purchase of technological assistance equipment for handicapped persons, specialized treatment or chronic disease: Fill in: (23) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Wife <input type="radio"/> 3 Others					(24)	00
13. Dependent's education expenses (See instructions. \$1,500 - one dependent; \$3,000 - two or more dependents)					(25)	00
14. Solar equipment expenses					(26)	00
15. Interest paid on students loans at university level (See instructions):						
Financial inst.	Loan No.	Employer Ident. No.	Amount			
_____	_____	_____	_____	(27)	_____	(29)
_____	_____	_____	_____	(28)	_____	(30)
Total interest paid on students loans at university level					(31)	00
16. Contributions to the Fund for Services against Remediabile Catastrophic Diseases (See instructions)					(32)	00
17. Total itemized deductions (Add lines 1 through 16 and transfer to Part 3, line 7 of the return)					(35)	00

Part II Additional Deductions (See instructions)

1. Contributions to an Individual Retirement Account (Do not exceed from \$5,000 or \$10,000 if married):						
Financial inst.	Account No.	Employer Ident. No.	Contribution			
_____	_____	_____	_____	(36)	(39)	
_____	_____	_____	_____	(37)	(40)	
_____	_____	_____	_____	(38)	(41)	
Total contributions to Individual Retirement Accounts				(42)	00	
2. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):						
Institution	Account No.	Employer Ident. No.	Contribution			
_____	_____	_____	_____	(45)	(49)	
Annual deductible (43) _____	Type of coverage: (46) <input type="radio"/> 1 Individual <input type="radio"/> 2 Individual and age 55 or older					
	<input type="radio"/> 3 Family <input type="radio"/> 4 Family and age 55 or older					
Institution	Account No.	Employer Ident. No.	Contribution			
_____	_____	_____	_____	(47)	(50)	
Annual deductible (44) _____	Type of coverage: (48) <input type="radio"/> 1 Individual <input type="radio"/> 2 Individual and age 55 or older					
	<input type="radio"/> 3 Family <input type="radio"/> 4 Family and age 55 or older					
Total contributions (Add the smaller amount between the contribution and the annual deductible of each account)				(51)	00	
3. Contributions to governmental pension or retirement systems					(52)	00
4. Deduction for Veterans (See instructions)					(53)	00
5. Ordinary and necessary expenses (Schedule I Individual, line 8)					(54)	00
6. Automobile loan interest (Do not exceed \$1,200): Financial Institution						
Loan No.	Employer Identification No.	(55)				
_____	_____	(56)			00	
7. Young people who work (See instructions)					(57)	00
8. Educational Contribution Account (Schedule A1 Individual, Part II, line (10)) (See instructions)					(58)	00
9. Acquisition and installation of a personal computer used by dependents (See instructions)					(59)	00
10. Contributions to the Endowment Fund of the University of Puerto Rico					(60)	00
11. Deduction when both spouses work (See instructions)					(61)	00
12. Total additional deductions (Add lines 1 through 11 and transfer to Part 3, line 9 of the return)					(62)	00

Schedule A1 Individual

Rev. 01.10



DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Dependent's Information (See instructions)

55

IMPORTANT INFORMATION PART I

- Do not include the spouse on this schedule. A married individual who lives with his spouse is not a head of household for tax purposes, therefore, you should not include the wife's name in the box for head of household (line 01).
- If you claim the head of household filing status, include the dependent who entitles you to claim such status on the Head of Household line (01), but do not claim the exemption for this dependent.
- In order to consider the exemption for dependents you must include this Schedule with your return.

Head of Household (01)	First Name, Initial	Last Name	Second Last Name	Relationship	Category J	Date of Birth	Social Security Number
NOT THE TAXPAYER / NOT THE SPOUSE							
	First Name, Initial	Last Name	Second Last Name	Relationship	Category * (N)(U)(I)	Date of Birth Day / Month / Year	Social Security Number
(02)							
(03)							
(04)							
(05)							
(06)							
(07)							
(08)							
(09)							
(10)							

Part II Beneficiaries of Educational Contribution Accounts (See instructions)

57

IMPORTANT INFORMATION PART II

- These beneficiaries must not be considered to determine the exemption for dependents. However, if any of these beneficiaries qualifies as your dependent, you must also include him/her in Part I of this Schedule.

(01)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship*	Social Security Number	Contributed Amount (Not to exceed from \$500 each)
	Financial Institution			Account Number		Employer Identification Number	
(02)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship *	Social Security Number	Contributed Amount (Not to exceed from \$500 each)
	Financial Institution			Account Number		Employer Identification Number	
(03)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship *	Social Security Number	Contributed Amount (Not to exceed from \$500 each)
	Financial Institution			Account Number		Employer Identification Number	
(10)	Total contributions (Add lines (01) through (03) and transfer to Schedule A Individual, Part II, line 8 or to Schedule CO Individual, line 10H, as applicable)						00

*See instructions.

Schedule B Individual

Rev. 01.10



RECAPTURE OF CREDIT CLAIMED IN EXCESS,
TAX CREDITS, AND OTHER PAYMENTS
AND WITHHOLDINGS

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I

Recapture of Investment Credit and Conservation Easement Claimed in Excess

20

	Column A	Column B	Column C
Name of entity:			
Employer identification No:	(01)	(03)	(05)
Credit for:	(02)	(04)	(06)
Tourism Development	1 <input type="radio"/>	1 <input type="radio"/>	1 <input type="radio"/>
Solid Waste Disposal	2 <input type="radio"/>	2 <input type="radio"/>	2 <input type="radio"/>
Agricultural Incentives	3 <input type="radio"/>	3 <input type="radio"/>	3 <input type="radio"/>
Capital Investment Fund	4 <input type="radio"/>	4 <input type="radio"/>	4 <input type="radio"/>
Theatrical District of Santurce	5 <input type="radio"/>	5 <input type="radio"/>	5 <input type="radio"/>
Film Industry Development	6 <input type="radio"/>	6 <input type="radio"/>	6 <input type="radio"/>
Housing Infrastructure	7 <input type="radio"/>	7 <input type="radio"/>	7 <input type="radio"/>
Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families	8 <input type="radio"/>	8 <input type="radio"/>	8 <input type="radio"/>
Acquisition of an Exempt Business in the Process of Closing its Operations in Puerto Rico	9 <input type="radio"/>	9 <input type="radio"/>	9 <input type="radio"/>
Conservation Easement	10 <input type="radio"/>	10 <input type="radio"/>	10 <input type="radio"/>
Other:	11 <input type="radio"/>	11 <input type="radio"/>	11 <input type="radio"/>

1. Total credit claimed in excess	(07)	00
2. Recapture of credit claimed in excess paid in previous year, if applicable	(08)	00
3. Recapture of credit claimed in excess paid this year (Transfer to Part 4, line 27 of the return. See instructions)	(09)	00
4. Excess of credit due to next year, if applicable (Subtract lines 2 and 3 from line 1. See instructions)	(10)	00

Part II

Tax Credits (Do not include estimated tax payments. Include such payments in Part III of this Schedule)

1. Credit for taxes paid to the United States, its possessions and foreign countries (Schedule C Individual, Part IV, line 7 or line 6 of the Worksheet to Determine the Special Additional Tax, as applicable)	(11)	00
2. Credit for: (12) <input type="radio"/> 1 Section 4(a) of Act 8 of 1987 and/or <input type="radio"/> 2 Section 3(b) of Act 135 of 1997 (See instructions) ..	(13)	00
3. Credit for investment Act No. 362 of 1999: (14) <input type="radio"/> 1 Film Project and/or <input type="radio"/> 2 Infrastructure Project (See instructions) ..	(15)	00
4. Credit for investment in Capital Investment Fund, Tourism or other funds, or direct investments (Submit Schedule Q) (See instructions)	(16)	00
5. Credit attributable to losses in Capital Investment Fund, Tourism or other funds (Submit Schedules Q and Q1)	(17)	00
6. Credit for contributions to the Educational Foundation for Free Selection of Schools (See instructions)	(18)	00
7. Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations (See instructions)	(19)	00
8. Credit for the purchase of tax credits (Complete Part IV) (See instructions)	(20)	00
9. Credit for investment in housing infrastructure (See instructions)	(21)	00
10. Credit for investment in the construction or rehabilitation of rental housing projects for low or moderate income families (See inst.)	(22)	00
11. Credit for construction investment in urban centers (See instructions)	(23)	00
12. Credit for merchants affected by urban centers revitalization (See instructions)	(24)	00
13. Credit to investors who acquire an exempt business that is in the process of closing its operations in Puerto Rico (See instructions) ...	(25)	00
14. Credit for purchases of products manufactured in Puerto Rico and Puerto Rican agricultural products (Submit Schedule B1 Individual)	(26)	00
15. Credit for the purchase of automobiles propelled by alternative or mixed power (See instructions)	(27)	00
16. Credit for the establishment of an eligible conservation easement or donation of eligible land (See instructions)	(28)	00
17. Exemption for persons that operate as bookseller (See instructions)	(29)	00
18. Credit for investment Act No. 73 of 2008 (See instructions)	(30)	00
19. Credit for the acquisition or manufacture and installation of electric solar equipment (See instructions)	(31)	00
20. Credits carried from previous years (Submit detail)	(32)	00
21. Other credits not included on the preceding lines (Submit detail) (See instructions)	(33)	00
22. Total Tax Credits (Add lines 1 through 21)	(34)	00
23. Total tax determined (Part 4, line 26 of the return)	(35)	00
24. Credit to be claimed (The smaller of line 22 or 23. Transfer to page 2, Part 4, line 29 of the return)	(36)	00
25. Carryforward credits (Submit detail)	(40)	00

Part III Other Payments and Withholdings

1. Estimated tax payments for 2009	(41)	00
2. Tax paid in excess in prior years credited to estimated tax	(42)	00
3. Tax withheld to nonresidents (Form 480.6C)	(43)	00
4. Tax withheld on interest (Schedule F Individual, Part I, line 8)	(44)	00
5. Dividends from corporations or distributions from partnerships (Schedule F Individual, Part II, line 5A)	(45)	00
6. Dividends from corporations or distributions from partnerships operating under Act No. 8 of 1987 (Form 480.6B): <input type="radio"/> 10% <input type="radio"/> 5% <input type="radio"/> 2%	(46)	00
7. Dividends from Capital Investment or Tourism Funds (Submit Schedule Q1)	(47)	00
8. Services rendered by individuals (Form 480.6B)	(48)	00
9. Payments for judicial or extrajudicial indemnification (Form 480.6B).....	(49)	00
10. Tax withheld on distributable share of net profits to stockholders of corporations of individuals (Form 480.6 CI)	(50)	00
11. Tax withheld on distributable share of net profits to partners of special partnerships (Form 480.6 SE)	(51)	00
12. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico (Form 480.7 and/or 480.7B)	(52)	00
13. Tax withheld on IRA distributions to Government pensioners (Form 480.7)	(53)	00
14. Tax withheld at source on qualified pension plans distributions (Form 480.7C)	(54)	00
15. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C)	(55)	00
16. Other payments and withholdings not included on the preceding lines (Submit detail)	(56)	00
17. Total other payments and withholdings (Add lines 1 through 16. Transfer to page 2, Part 4, line 31C of the return)	(57)	00

Part IV Breakdown of the Purchase of Tax Credits

Fill in the oval corresponding to the act (or acts) under which you acquired the credit and enter the amount:

<input type="radio"/> Tourism Development	(58)	00
<input type="radio"/> Solid Waste Disposal	(59)	00
<input type="radio"/> Agricultural Incentives	(60)	00
<input type="radio"/> Capital Investment Fund	(61)	00
<input type="radio"/> Theatrical District of Santurce	(62)	00
<input type="radio"/> Film Industry Development	(63)	00
<input type="radio"/> Housing Infrastructure	(64)	00
<input type="radio"/> Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families	(65)	00
<input type="radio"/> Conservation Easement	(66)	00
<input type="radio"/> Revitalization of Urban Centers	(67)	00
<input type="radio"/> Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico	(68)	00
<input type="radio"/> Economic Incentives (Research and Development)	(69)	00
<input type="radio"/> Economic Incentives (Strategic Projects)	(70)	00
<input type="radio"/> Economic Incentives (Industrial Investment)	(71)	00
<input type="radio"/> Other:	(72)	00
Total credit for the purchase of tax credits (Same as Part II, line 8)	(73)	00

Schedule B2 Individual

Rev. 01.10



AMERICAN OPPORTUNITY TAX CREDIT
(American Recovery and Reinvestment Act of 2009)

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Determination of Credit

21

(A) Student's Name	(B) Student's Social Security Number	(C) Qualified Educational Expenses (Do not exceed \$4,000 per student)	(D) Enter the smaller of the amount in Column (C) or \$2,000	(E) Enter the difference between Columns (C) and (D) (Column C - Column D)	(F) Multiply the amount in Column (E) by 25% (Column E x .25)	(G) Add the amount of Columns (D) and (F) (Column D + Column F)	(H) Multiply the amount in Column (G) by 40% (Column G x .40)	
	(01)	(06)	00 (11)	00 (16)	00 (21)	00 (26)	00 (31)	
	(02)	(07)	00 (12)	00 (17)	00 (22)	00 (27)	00 (32)	
	(03)	(08)	00 (13)	00 (18)	00 (23)	00 (28)	00 (33)	
	(04)	(09)	00 (14)	00 (19)	00 (24)	00 (29)	00 (34)	
	(05)	(10)	00 (15)	00 (20)	00 (25)	00 (30)	00 (35)	
1. Total credit for eligible students (Enter the total of Column (H)). If you are single, head of household, married not living with spouse or married filing a separate return and your adjusted gross income exceeds \$80,000 or \$160,000 if married living with spouse and filing jointly, go to Part II. Otherwise, transfer this amount to page 2, Part 4, line 31F of the return							(36)	00

Part II Credit Limitation

1. Total credit (Enter total of Part I, line 1)	(37)	00	
2. Enter \$ 180,000 if married filing jointly or \$90,000 if single, head of household, married not living with spouse or married filing separate return	(38)	00	
3. Adjusted gross income (Enter the amount of Part 2, line 5 of the return or line 6, Columns B and C of Schedule CO Individual)	(39)	00	
4. Subtract line 3 from line 2. If the result is zero ("0") or less, do not continue; you can not claim this credit	(40)	00	
5. Enter \$20,000 if married filing jointly or \$10,000 if single, head of household, married not living with spouse or married filing separate return	(41)	00	
6. If line 4 is equal or more than line 5, enter the amount from line 1 on line 7. If line 4 is less than line 5, divide line 4 by line 5. Enter the result rounded to three decimal places	(42)	X .	00
7. Multiply line 1 by line 6. This is the amount of credit that can be claimed. Transfer to page 2, Part 4, line 31F of the return	(43)		00

Schedule C Individual

Rev. 01.10



CREDIT FOR TAXES PAID TO THE UNITED STATES, ITS POSSESSIONS AND FOREIGN COUNTRIES

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Name of place to which taxes were paid

Part I Determination of Net Income from Sources Outside of Puerto Rico

1. Adjusted gross income from sources outside of Puerto Rico (See instructions)		00
2. Optional standard or itemized deductions and additional deductions (Part 3, lines 8 and 9 of the return or lines 9 and 10K, Columns B and C of Schedule CO Individual) ..	00	
3. Adjusted gross income from sources outside of Puerto Rico (Same as line 1)	00	
4. Adjusted gross income from all sources (Part 2, line 5 of the return or line 6, Columns B and C of Schedule CO Individual)	00	
5. Divide line 3 by line 4	%	
6. Multiply line 2 by line 5		00
7. NET INCOME FROM SOURCES OUTSIDE OF PUERTO RICO (Subtract line 6 from line 1)		00

Part II Determination of Net Income from All Sources

1. Adjusted gross income from all sources (Part 2, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) ..		00
2. Optional standard or itemized deductions and additional deductions (Part 3, lines 8 and 9 of the return or lines 9 and 10K, Columns B and C of Schedule CO Individual)		00
3. NET INCOME FROM ALL SOURCES (Subtract line 2 from line 1)		00

Part III Taxes Paid or Accrued to the United States, its Possessions and Foreign Countries

1. Credit claimed for taxes:	<input type="radio"/> Paid	<input type="radio"/> Accrued
2. (a) Date paid or accrued	(b) Taxes paid or accrued during the year	

Part IV Determination of Credit

30

1. Net income from sources outside of Puerto Rico (Part I, line 7)		00
2. Net income from all sources (Part II, line 3)		00
3. Taxes to be paid in Puerto Rico (Part 4, lines 15, 16 and 17 of the return or lines 16, 17 and 18, Columns B and C of Schedule CO Individual)	(01)	00
4. Divide line 1 by line 2	%	
5. CREDIT (Multiply line 3 by line 4)		00
6. Taxes paid to the United States, its possessions and foreign countries (Part III, line 2(b))		00
7. CREDIT TO BE CLAIMED (Enter the smaller of line 5 or 6. Transfer to Schedule B Individual, Part II, line 1 or to line 5 of the Worksheet to Determine the Special Additional Tax, as applicable)	(10)	00

LIMITATION: THE CREDIT SHALL NOT EXCEED THE AMOUNT OF TAXES PAID TO THE UNITED STATES, ITS POSSESSIONS AND FOREIGN COUNTRIES.

Schedule CH Individual

Rev. 01.10



RELEASE OF CLAIM TO EXEMPTION FOR CHILD (CHILDREN) OF DIVORCED OR SEPARATED PARENTS

2009

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I

Release of Claim to Exemption for Dependents for Current Year (See instructions)

I, _____, agree and promise not to claim an exemption for dependents for
Name of parent releasing claim to exemption

taxable year 2009 for (enter the name(s) of child (children)):

- (1) _____
- (2) _____
- (3) _____
- (4) _____
- (5) _____

Signature of parent releasing claim to exemption Social Security Number Date

Part II

Release of Claim to Exemption for Dependents for Future Years (See instructions)

If you choose not to claim an exemption for this (these) child (children) for future taxable years, complete this Part.

I, _____, agree and promise not to claim an exemption for dependents for
Name of parent releasing claim to exemption

taxable year(s) _____ for (enter the name(s) of child (children)):
(Specify)

- (1) _____
- (2) _____
- (3) _____
- (4) _____
- (5) _____

Signature of parent releasing claim to exemption Social Security Number Date

Schedule CO Individual

Rev. 01.10



OPTIONAL COMPUTATION OF TAX

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Use this Schedule only if you choose the optional computation of tax for married individuals living together, filing a joint return and both working.

1. Wages, Commissions, Allowances and Tips
ATTACH ALL YOUR WITHHOLDING STATEMENTS

16

(Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).

Wages, Commissions, Allowances and Tips

A - Income Tax Withheld

B - TAXPAYER

C - SPOUSE

	00		00		00
	00		00		00
	00		00		00
	00		00		00

Total of withholding statements with this schedule

Total (01) 00 (03) 00 (30) 00

2. Federal Government Wages (See instructions) (02) 00 (04) 00 (31) 00

3. Other Income (or Losses):

A) Interest income (Schedule F Individual, Part I, line 10) (50% of the total to each spouse).....	(05)	00	(32)	00
B) Distributable share on special partnerships profits (Submit Schedule F Individual and Schedule R)	(06)	00	(33)	00
C) Distributable share on special partnerships losses (Submit Schedule R)	(07)	00	(34)	00
D) Dividends from corporations and distributions from partnerships subject to withholding (Schedule F Individual, Part II, line 1A) (50% of the total to each spouse)	(08)	00	(35)	00
E) Dividends from corporations and distributions from partnerships not subject to withholding (Schedule F Individual, Part II, line 3B) (50% of the total to each spouse).....	(09)	00	(36)	00
F) Distributable share on profits from corporations of individuals (Submit Schedule F Individual)	(10)	00	(37)	00
G) Distributions from Governmental Plans (Schedule F Individual, Part V, lines 1C and 1D)	(11)	00	(38)	00
H) Miscellaneous income (Submit Schedule F Individual) (50% of the total to each spouse or as applicable. See inst.)	(12)	00	(39)	00
I) Distributions from Individual Retirement Accounts and Educational Contribution Accounts (Submit Schedule F Individual)	(13)	00	(40)	00
J) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1) (50% of the total to each spouse) ..	(14)	00	(41)	00
K) Income from annuities and pensions (Schedule H Individual, Part II, line 12)	(15)	00	(42)	00
L) Alimony received (Payer's social security No. _____)(16)	(17)	00	(43)	00
M) Gain (or loss) from industry or business (Submit Schedule K Individual)	(18)	00	(44)	00
N) Gain (or loss) from farming (Submit Schedule L Individual)	(19)	00	(45)	00
O) Gain (or loss) from professions and commissions (Submit Schedule M Individual)	(20)	00	(46)	00
P) Gain (or loss) from rental business (Submit Schedule N Individual) (50% of the total to each spouse).....	(21)	00	(47)	00
Q) Gain (or loss) from sale or exchange of capital assets (Submit Schedule D Individual) (50% of the total to each spouse)	(22)	00	(48)	00
R) Qualified plans and Variable Annuity Contracts (Submit Schedule D Individual)	(23)	00	(49)	00
S) Net long-term capital gain on Investment Funds (Submit Schedule Q1) (50% of the total to each spouse)	(24)	00	(50)	00
4. Total Gross Income (Add lines 1, 2 and 3A through 3S, of Columns B and C, respectively)	(25)	00	(51)	00
5. Alimony Paid (Recipient's social security No. _____)(26)	(28)	00	(52)	00
(Judgment No. _____)(27)	(28)	00	(52)	00
6. Adjusted Gross Income (Subtract line 5 from line 4, of Columns B and C, respectively)	(29)	00	(53)	00

7. STANDARD DEDUCTION (01) 1,575 00(19) 1,575 00

8. ITEMIZED DEDUCTIONS (See instructions):

17

A) Home mortgage interest

Name of entity to which payment was made	Mortgage	Loan Number	Employer Identification No.	Amount
Principal residence:	First		(02)	(06) 00
	Second		(03)	(07) 00
Second residence:	First		(04)	(08) 00
	Second		(05)	(09) 00
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions)				(10) 00
Loan Discounts (Points) Paid Directly by Borrower (See instructions)				(11) 00
Total home mortgage interest paid				(12) 00

B) License plates paid for automobiles used for personal purposes (See instructions)	(13)	00
C) Child care expenses (See instructions. \$1,500 - one child; \$3,000 - two or more children)	(14)	00
D) Expenses incurred in the care of elderly persons (See instructions)	(15)	00
E) Rent paid (Landlord's social security No. _____)(16)	(17)	00
F) Property tax on principal residence	(18)	00

Schedule D Individual

Rev. 01.10



CAPITAL ASSETS GAINS AND LOSSES

2009

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name _____

Social Security Number _____

Part I Short-Term Capital Assets Gains and Losses (Held 6 months or less)

52

Description and Location of Property	(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
			(01) 00	00	00	00
			(02) 00	00	00	00
			(03) 00	00	00	00
1. Net short-term capital gain (or loss)					(04)	00
2. Net short-term capital gain on sale of your principal residence and/or sole proprietorship business					(05)	00
3. Net short-term capital gain from investment funds (Submit Schedule Q1)					(06)	00
4. Distributable share on net short-term capital gain (or loss) from Estates or Trusts					(07)	00
5. Distributable share on net short-term capital gain (or loss) from Special Partnerships					(08)	00
6. Distributable share on net short-term capital gain (or loss) from Corporations of Individuals					(09)	00
7. Distributable share on net short-term capital gain (or loss) from Employees - Owned Special Corporations					(10)	00
8. Net short-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Submit detail)					(11)	00
9. Net capital loss carryover (Submit schedule)					(12)	00
10. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)					(13)	00
11. Net short-term capital gain (or loss) (Add lines 1 through 10)					(15)	00

Part II Long-Term Capital Assets Gains and Losses (Held more than 6 months)

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
	0			(16) 00	00	00	00
	0			(17) 00	00	00	00
	0			(18) 00	00	00	00
12. Net long-term capital gain (or loss)						(19)	00
13. Net long-term capital gain on sale of your principal residence and/or sole proprietorship business						(20)	00
14. Distributable share on net long-term capital gain (or loss) from Estates or Trusts						(21)	00
15. Distributable share on net long-term capital gain (or loss) from Special Partnerships						(22)	00
16. Distributable share on net long-term capital gain (or loss) from Corporations of Individuals						(23)	00
17. Distributable share on net long-term capital gain (or loss) from Employees - Owned Special Corporations						(24)	00
18. Net long-term capital gain (or loss) attributable to direct investment an not through a Capital Investment Fund (Submit detail)						(25)	00
19. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)						(26)	00
20. Net long-term capital gain (or loss) (Add lines 12 through 19)						(27)	00

Part III Long-Term Capital Assets Gains and Losses (Held more than 6 months) Realized under Special Legislation

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
	0			(28) 00	00	00	00
21. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____)						(29)	00

Part IV Lump-Sum Distributions from Qualified Pension Plans and from Variable Annuity Contracts							
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution		(B) Basis	(C) Taxable Amount	
22. Taxable at 20% - Taxpayer	<input type="checkbox"/>		(30)	00		00	(34) 00
23. Taxable at 20% - Spouse	<input type="checkbox"/>		(31)	00		00	(35) 00
24. Taxable at 10% - Taxpayer	<input type="checkbox"/>		(32)	00		00	(36) 00
25. Taxable at 10% - Spouse	<input type="checkbox"/>		(33)	00		00	(37) 00
26. Total lump-sum distributions from qualified pension plans (Total of Column C)							(38) 00
27. Lump-sum distributions from variable annuity contracts - Taxpayer (See instructions)							(39) 00
28. Lump-sum distributions from variable annuity contracts - Spouse (See instructions)							(40) 00
29. Total lump-sum distributions from qualified pension plans and from variable annuity contracts (Add lines 26 through 28. Transfer this amount to Part 2, line 2R of the return or to line 3R, Columns B and C of Schedule CO Individual, as applicable)							(41) 00

Part V Net Capital Gains or Losses for Determination of the Adjusted Gross Income				53
Gains or Losses	Column A		Column B	Column C
	Short-Term	Long-Term	Under Special Legislation	
30. Enter the gains determined on lines 11, 20 and 21 in the corresponding Column	(01) 00		00	00
31. Enter the losses determined on lines 11, 20 and 21 in the corresponding Column	(02) 00	(03)	00	(05) 00
32. If any of Columns B and C reflect a loss on line 31, apply the total to the gain in the other Column (See instructions)			00	00
33. Subtract line 32 from line 30. If any Column reflected a loss on line 31, enter zero here			00	00
34. Apply the loss from line 31, Column A proportionally to the gains in Columns B and C (See instructions)			00	00
35. Subtract line 34 from line 33		(04)	00	(06) 00
36. Add the total of Columns B and C, line 35. However, if line 30 does not reflect any gain in Columns B and C, you must enter the total amount of line 31, Columns A, B and C ...				(07) 00
37. Net capital gain (or loss) (Add line 30, Column A and line 36)				(08) 00
38. If line 37 is more than zero, enter here and in Part 2, line 2 Q of the return or on line 3Q of Schedule CO Individual, as applicable. If line 37 includes long-term capital gains, see instructions				(09) 00
39. If line 37 is a net loss, enter here and in Part 2, line 2 Q of the return or on line 3Q of Schedule CO Individual, as applicable, the smaller of the following amounts: a) The net loss on line 37, or b) (1,000)				(10) 00

Schedule D1 Individual

Rev. 01.10



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Computation of Gain

42

- 1. Date in which the old residence was sold (day, month, year)
2. Were funds from an Individual Retirement Account (IRA) used to acquire the old residence?
3. Have you bought or built a new residence?
4. Selling price of the old residence
5. Selling expenses
6. Total realized
7. Adjusted basis of residence sold
8. Gain realized on sale
9. If you have not replaced your residence, do you plan to do so during the replacement period?

Part II Once in a Lifetime Exclusion for Taxpayers Age 60 or Older (See instructions)

- 10. At the time of sale, who owned the residence?
11. Who was age 60 or older on the date of sale?
12. Did the person who was age 60 or older own and use the property sold as his or her principal residence for a total of at least 3 years
13. If line 12 is "Yes", do you elect to take the once in a lifetime exclusion from the gain on the sale?
14. Exclusion: Enter the smaller of line 8 or \$150,000 (\$75,000 if married filing separate returns)

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Residence

- 15. Recognized gain. If line 14 is zero, enter here the amount of line 8. Otherwise, subtract line 14 from line 8 and enter here.
16. Fixing-up expenses of the old residence
17. Add lines 14 and 16
18. Adjusted sales price
19. (a) Enter date you moved into new residence (b) Cost of new residence
20. Subtract line 19(b) from line 18. If it is zero or less, enter zero
21. Taxable gain. Enter the smaller of line 15 or 20. If it is zero or less, enter zero.
22. Gain to be postponed
23. Adjusted basis of new residence

Schedule D2 Individual

Rev. 01.10



SPECIAL TAX ON NET LONG-TERM CAPITAL GAINS

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Fill in one: (01)

Social Security Number

1 Taxpayer 2 Spouse 3 Both

Part I Computation of Special Tax on Net Long-term Capital Gains

56

1. Adjusted Gross Income (Part 2, line 5 of the return or line 6, Column B or C of Schedule CO Individual, as applicable)	(02)		00
2. Less:			
(a) Excess of net long-term capital gain over the net short-term capital loss (See instructions)	(03)		00
(b) Lump-sum distribution from qualified pension plans (Schedule D Individual, Part IV, line 22(C) or 23(C), as applicable) (See instructions)	(04)		00
(c) Lump-sum distribution from qualified pension plans (Schedule D Individual, Part IV, line 24(C) or 25(C), as applicable) (See instructions)	(05)		00
(d) Lump-sum distribution from variable annuity contracts (Schedule D Individual, Part IV, line 27 or 28, as applicable)	(06)		00
(e) Excess of net long-term capital gain over the net short-term capital loss, attributable to the investments in Tourism Development and Capital Investment Funds (Part 2, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable)	(07)		00
(f) Excess of net long-term capital gain over the net short-term capital loss, attributable to the sale of shares from a business with a decree or that benefits from special legislation (See instructions)	(08)		00
(g) Total (Add lines 2(a) through 2(f))	(09)		00
3. Adjusted Gross Income (Subtract line 2(g) from line 1)	(10)		00

Note: Calculate your deductions for charitable contributions and medical expenses again (if any), based on your adjusted gross income from line 3 of this schedule. Do not change any of the amounts already entered on other schedules.

4. Deductions and exemptions:			
(a) Enter the larger of standard or itemized deductions (Calculate again, if necessary. See instructions)	(11)		00
(b) Total additional deductions (Part 3, line 9 of the return or line 10K, Column B or C of Schedule CO Individual, as applicable)	(12)		00
(c) Personal exemption (Part 3, line 11 of the return or line 12 of Schedule CO Individual)	(13)		00
(d) Total exemption for dependents (Part 3, line 12D of the return or line 13E of Schedule CO Ind.) ..	(14)		00
(e) Total deductions and exemptions (Add lines 4(a) through 4(d))	(15)		00
5. Net Taxable Income (Subtract line 4(e) from line 3. If it is less than zero, enter zero)	(16)		00
6. Determine the tax upon your income shown on line 5 according to tax tables and enter here	(17)		00
7. Multiply line 2(b) by 20%	(18)		00
8. Multiply the sum of lines 2(a), 2(c), 2(d) and 2(e) by 10%	(19)		00
9. Multiply line 2(f) by the approved percent (Specify: _____%)	(20)		00
10. Total tax under the alternate method (Add lines 6 through 9)	(21)		00

Part II Computation of Regular Tax on Net Taxable Income as per Return

11. Net taxable income (Part 3, line 14 of the return or line 15, Column B or C of Schedule CO Individual)	(22)		00
12. Tax on the amount on line 11 according to tax tables	(23)		00
13. Determined tax (Enter here the smaller of line 10 or 12. Transfer to page 2, Part 4, line 15 of the return or to line 16, Column B or C of Schedule CO Individual. If you chose the amount on line 10, fill in <input type="radio"/> "Special tax on capital gains", or <input type="radio"/> "Tax Table" if you chose the amount on line 12)	(24)		00

Schedule E

Rev. 01.10



DEPRECIATION

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security or Employer Identification Number

- | | | | | | |
|---|-------------------|---|---|---|------------------------------------|
| 1. Type of property (in case of a building, specify the material used in the construction). | 2. Date acquired. | 3. Original cost or other basis (exclude cost of land). Basis for automobiles may not exceed from \$25,000 per vehicle. | 4. Depreciation claimed in prior years. | 5. Estimated useful life to compute the depreciation. | 6. Depreciation claimed this year. |
|---|-------------------|---|---|---|------------------------------------|

37

(a) Current Depreciation

			00	00		00
			00	00		00
			00	00		00
Total				00		00

(b) Flexible Depreciation

			00	00		00
			00	00		00
			00	00		00
Total				00		00

(c) Accelerated Depreciation

			00	00		00
			00	00		00
			00	00		00
Total				00		00

(d) Improvements Depreciation

			00	00		00
			00	00		00
			00	00		00
Total				00		00

(e) Amortization (i.e. Goodwill)

			00	00		00
			00	00		00
			00	00		00
Total				00		00

Note: Complete next line only if you are filling out Form 482.0 (Individual Income Tax Return - Long Form)

TOTAL: (Add total of lines (a) through (e) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies) (10)

00

Schedule F Individual

Rev. 01.10



OTHER INCOME

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Fill in one: (01)

Social Security Number

1 Taxpayer 2 Spouse 3 Both

Part I Interest 31		Column A	Column B	Column C	Column D	Column E	Column F	
Payer's name	Employer Identification Number	Account Number	Eligible interest subject to withholding	Interest subject to withholding from financial institutions (17%)	Interest subject to withholding from financial institutions (10%)	Interest not subject to withholding from financial institutions	Interest from IRA distributions to Government Pensioners	Other interest
	(02)		00	00	00	00	00	00
	(03)		00	00	00	00	00	00
	(04)		00	00	00	00	00	00
	(05)		00	00	00	00	00	00
	(06)		00	00	00	00	00	00
	(07)		00	00	00	00	00	00
	(08)		00	00	00	00	00	00
	(09)		00	00	00	00	00	00
1. Subtotal of interest (10)			00 ⁽¹⁴⁾	00 ⁽¹⁹⁾	00 ⁽²⁴⁾	00 ⁽²⁷⁾	00 ⁽³²⁾	00
2. Less: Interest exclusion (See instructions)			00 ⁽¹⁵⁾	00 ⁽²⁰⁾	00 ⁽²⁵⁾	00 ⁽²⁸⁾	00	
3. Total interest (11)			00 ⁽¹⁶⁾	00 ⁽²¹⁾	00 ⁽²⁶⁾	00 ⁽²⁹⁾	00 ⁽³³⁾	00
4. Add line 3, Columns D and F.....								00 ⁽³⁴⁾
5. Tax: Enter 17% of line 3B and 10% of lines 3A, 3C and 3E (12)			00 ⁽¹⁷⁾	00 ⁽²²⁾	00		00 ⁽³⁰⁾	
6. Total tax (Determine the total of line 5. Enter in Part 4, line 18 of the return or on line 19 of Schedule CO Individual, 50% to each Column)								00 ⁽³⁵⁾
7. Tax withheld (Submit Forms 480.6B, 480.6SE, 480.6CI, 480.7 and 480.7B, as applicable) (13)			00 ⁽¹⁸⁾	00 ⁽²³⁾	00		00 ⁽³¹⁾	
8. Total tax withheld (Determine the total of line 7. Enter on Schedule B Individual, Part III, line 4)..... (36)								00
9. Option to pay taxes from interest in any of Columns A, B, C and E as ordinary income (Enter here the total of lines 3A, 3B, 3C and 3E, as applicable) (37)								00
10. Total interest (Add lines 4 and 9. Transfer to Part 2, line 2A of the return or to line 3A of Schedule CO Individual)..... (38)								00

Part II Corporate Dividends and Partnerships Distributions 34

Payer's name	Employer Identification Number	Account Number	Column A		Column B	
			Subject to withholding	00	Not subject to withholding	00
	(01)			00		00
	(02)			00		00
	(03)			00		00
	(04)			00		00
	(05)			00		00
1. Total distributed amount				00		00
2. Less: Exempt amount from dividends distributed under Act No. 26 of 1978					(00)
3. Total (Transfer the total of Column B to Part 2, line 2E of the return or line 3E of Schedule CO Individual)					(09)	00
4. Special tax: 10% of Column A (Enter in Part 4, line 19 of the return or line 20 of Schedule CO Individual, 50% to each Column)				00		
5. Tax withheld (Submit Form 480.6B. Enter on Schedule B Individual, Part III, line 5)				00		

NOTE: If you elected to include the distributions indicated in Column A, as ordinary income, do not consider line 4 and transfer the total of line 1, Column A to Part 2, line 2D of the return or to line 3D of Schedule CO Individual.

Part III Special Partnerships Profits (SUBMIT SCHEDULE R - SEE INSTRUCTIONS) 40

Payer's name	Employer Identification Number	Profits
	(01)	00
	(02)	00
	(03)	00
Total Profits (Transfer to Part 2, line 2B of the return or line 3B, Column B or C of Schedule CO Individual, as applicable)	(04)	00

Part IV Profits from Corporations of Individuals

Payer's name	Employer Identification Number	Profits or Losses
	(05)	00
	(06)	00
	(07)	00
Net profit		00
Less: Losses from previous years (Submit Schedule)		(
Total Profits (Transfer to Part 2, line 2F of the return or line 3F, Column B or C of Schedule CO Individual, as applicable. If it is less than zero, enter zero)	(08)	00

Part V Distributions and Transfers from Governmental Plans

Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount	Taxable Amount - Savings Account		
						(D) Distributions under \$10,000	(E) Lump-sum distributions (\$10,000 or more)	(F) Transfers under Section 1169B
1. Taxable as ordinary income (Transfer the amount of Columns C and D to Part 2, line 2G of the return or line 3G, Column B or C of Schedule CO Individual, as applicable)	0		00	00	00	00	00	00
2. Taxable at 10%	0		00	00			00	00
3. Tax on distributions or transfers (10% of Columns E and F. Enter in Part 4, line 23 of the return or line 24, Column B or C of Schedule CO Individual, as applicable)								00
4. Tax withheld (Enter on Schedule B Individual, Part III, line 15)								00

Taxpayer's name	Social Security Number
-----------------	------------------------

Part VI			Miscellaneous Income			Column A		Column B		Column C		Column D	
Payer's name	Employer Identification Number	Account Number	Miscellaneous Income		Judicial or Extrajudicial Indemnification		Income from Prizes and Contests		Income from Major League Baseball teams and the U.S. National Basketball Association				
	(17)			00		00		00		00			00
	(18)			00		00		00		00			00
	(19)			00		00		00		00			00
1. Total			(20)	00	(21)	00	(22)	00	(23)				00
2. Tax on income from Major League Baseball teams and the U.S. National Basketball Association (20% of line 1D. Transfer to Part 4, line 25 of the return or line 26, Column B or C of Schedule CO Individual, as applicable)												(24)	00
3. Total miscellaneous income (Add the total of Columns A, B and C. Transfer to Part 2, line 2H of the return or line 3H of Schedule CO Individual)												(25)	00

Part VII							Distributions from Individual Retirement Accounts and Educational Contribution Accounts							Taxable Amount				
Payer's name	Employer Identification Number	Account Number	Fill in if you Prepaid	Column A	Column B	Column C	Column D	Column E										
				Total Distribution	Basis	IRA or Educational Contribution Accounts Distributions	IRA or Educational Contribution Account Distribution of Income from Sources Within P.R.	IRA Distributions to Government Pensioners (excluding contributions)										
	(26)		0		00		00		00		00		00			00		
	(27)		0		00		00		00		00		00			00		
	(28)		0		00		00		00		00		00			00		
	(29)		0		00		00		00		00		00			00		
	(30)		0		00		00		00		00		00			00		
	(31)		0		00		00		00		00		00			00		
1. Total				(32)	00	(33)	00	(34)	00	(35)						00		
2. Tax on IRA or Educational Contribution Accounts distributions of income from sources within P.R. (17% of line 1D. Enter in Part 4, line 21 of the return or line 22, Column B or C of Schedule CO Individual, as applicable) ..												(36)	00					
3. Tax on IRA distributions to Government pensioners (10% of line 1E. Enter in Part 4, line 22 of the return or line 23, Column B or C of Schedule CO Individual, as applicable)												(37)	00					
4. Option to pay taxes from distributions of income from sources within P.R. and from distributions to Government pensioners as ordinary income (Enter total of Columns D and/or E, only if you elected to include such distributions as ordinary income)												(38)	00					
5. Total distributions from Individual Retirement Accounts and Educational Contribution Accounts (Add the total of Column C and line 4. Transfer to Part 2, line 2I of the return or line 3I, Column B or C of Schedule CO Ind., as applicable)												(39)	00					

Part VIII						Distributions from Deferred Compensation Plans (Non Qualified)					
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount						
1. Taxable as ordinary income (Transfer to Part VI, Column A of this Schedule)	0		(40)	00	(41)						00

Part IX						Distributions from Qualified Retirement Plans (Partial or Lump - Sum Not due to Separation from Service)						
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount							
1. Taxable as ordinary income (Transfer to Part VI, Column A of this Schedule)	0		(42)	00	(43)						00	
2. Tax withheld (Enter on Schedule B Individual, Part III, line 14)											(44)	00

Schedule G Individual

Rev. 01-10



SALE OR EXCHANGE OF ALL TRADE OR BUSINESS ASSETS OF A SOLE PROPRIETORSHIP BUSINESS

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

44

1. Did you elect to defer the gain from the sale of the first sole proprietorship business? (01) 1 Yes 2 No
 Taxable Year (02)

--

 Amount of deferred gain (03)

	00
--	----
2. Adjusted basis of the new sole proprietorship business..... (04)

	00
--	----
3. Did you sell your sole proprietorship business during this year? (05) 1 Yes 2 No
 ♦ If the answer is "Yes", continue with the form.
 ♦ If the answer is "No", do not complete the rest of the form and attach the same to your return.
4. Date in which the first sole proprietorship business was sold (day, month, year) (06)

	/	/
--	---	---
5. (a) Did you buy a new sole proprietorship business? (07) 1 Yes 2 No (b) If you answered "Yes", enter date (08)

	/	/
--	---	---

Part II Computation of Gain

6. Selling price of the first sole proprietorship business (09)

	00
--	----
7. Expenses of sale (Include sales commissions, advertising, legal fees, etc.) (10)

	00
--	----
8. Total realized (Subtract line 7 from line 6) (11)

	00
--	----
9. Adjusted basis of the first sole proprietorship business. (12) Includes prepayment: 1 Yes 2 No (See instructions) (13)

	00
--	----
10. Gain realized on sale (Subtract line 9 from line 8). If it is zero or less, enter zero and do not complete the rest of the form. If line 5 is "Yes", continue with Part III.
 If line 5 is "No", go to line 11 (14)

	00
--	----
11. If you haven't replaced your first sole proprietorship business, do you plan to do so within the replacement period? (15) 1 Yes 2 No
 If you answered "Yes", see instructions.
 If you answered "No", continue with Part III, line 12.

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Sole Proprietorship Business

12. Recognized gain. Enter the amount of line 10.
 ♦ If line 12 is zero, do not complete the rest of the form and attach the same to your return.
 ♦ If line 12 is more than zero and line 5 is "Yes", go to line 13.
 ♦ If line 12 is more than zero and line 11 is "No", enter the gain on Schedule D Individual, as applicable: (16) 1 Short-term (Part I, line 2) 2 Long-term (Part II, line 13) (17)

	00
--	----
13. Selling price of the first sole proprietorship business (Enter the amount of line 6) (18)

	00
--	----
14. (a) Enter date you acquired the new sole proprietorship business (19)

	/	/
--	---	---

 (b) Cost of new sole proprietorship business (20)

	00
--	----
15. Purchasing commissions and expenses incurred in the new sole proprietorship business (21)

	00
--	----
16. Reinvested total (Add lines 14 (b) and 15) (22)

	00
--	----
17. Subtract line 16 from line 13. If it is zero or less, enter zero (23)

	00
--	----
18. Taxable gain. Enter the smaller of line 12 or 17. If it is zero or less, enter zero.
 If it is a gain, enter on Schedule D Individual, as applicable: (24) 1 Short-term (Part I, line 2)
 2 Long-term (Part II, line 13) (25)

	00
--	----
19. Postponed gain (Subtract line 18 from line 12) (26)

	00
--	----
20. Adjusted basis of the new sole proprietorship business (Subtract line 19 from line 16) (30)

	00
--	----

Schedule H Individual

Rev. 01.10



**INCOME FROM ANNUITIES
OR PENSIONS**

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Recipient of pension (Fill in one): 1 Taxpayer 2 Spouse 35
 Pension granted by (Fill in one): 1 ELA 2 Federal 3 Private Business Employer
 Place where the service was performed: 1 Puerto Rico 2 United States 3 Others _____
 Date on which you started to receive the pension: Day _____ Month _____ Year _____

Part I Determination of Cost to be Recovered (See instructions)

1. Cost of annuity (amount paid). If it is zero, go to Part II and enter zero on line 10	(01)	00
2. Pension received in previous years:		
Year: _____		
Amount: _____	(02)	00
3. Less:		
(a) Taxable pension received in previous years:		
Year: _____		
Amount: _____	(03)	00
(b) Tax exempt pension received in previous years:		
Year: _____		
Amount: _____	(04)	00
4. Total (Add lines 3(a) and 3(b))	(05)	00
5. Cost of pension tax exempt recovered in previous years (Subtract line 4 from line 2)	(06)	00
6. Cost of pension to be recovered (Subtract line 5 from line 1)	(07)	00

Part II Taxable Income (See instructions)

7. Total amount received in the year	(08)	00
8. Tax exempt amount	(09)	00
9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13)	(10)	00
10. Cost of pension to be recovered (Same as line 6)	(11)	00
11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9)	(12)	00
12. Taxable pension income (Enter here the amount of line 11 or 3% of line 1, whichever is larger (but not larger than the amount of line 9). Enter this amount in Part 2, line 2K of the Long Form or line 3K, Column B or C of Schedule CO Individual, as applicable)	(13)	00
13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 31B of the Long Form)	(14)	00

Schedule I Individual

Rev. 01.10



ORDINARY AND NECESSARY EXPENSES

2009

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I

Detail of Expenses (See instructions)

Fill in one: (01) 1 Taxpayer 2 Spouse

58

1. Meals and entertainment			
A. Total expenses incurred or paid	(02)		00
B. Reimbursed expenses (meals and entertainment)	(03)		00
C. Difference (If line 1B exceeds line 1A, enter the excess here and on Schedule F Individual, Part VI)	(04)		00
D. Difference (If line 1A exceeds line 1B, enter the excess here)	(05)		00
E. Enter 50% of line 1D (See instructions)	(06)		00
2. Other expenses			
A. Cost and maintenance of uniforms	(11)		00
B. Dues paid to unions, college memberships and professional associations	(12)		00
C. Purchase of educational materials by teachers	(13)		00
D. Purchase of technical books related to professional or technical work	(14)		00
E. Educational and improvement expenses of your profession or occupation	(15)		00
F. Depreciation (Part II of this Schedule)	(16)		00
G. Other expenses related to your profession or occupation	(17)		00
H. Total other expenses (Add lines 2A through 2G. Enter total here)	(18)		00
I. Reimbursement of other expenses	(19)		00
J. Difference (If the amount on line 2I exceeds the amount on line 2H, enter the excess here and on Schedule F Individual, Part VI. Otherwise, go to line 2K)	(20)		00
K. If line 2H exceeds line 2I, enter the excess on this line	(30)		00
3. Total ordinary and necessary expenses (Add lines 1E and 2K. Enter the amount on this line)	(31)		00
4. Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Long Form or line 1B or 1C, as applicable, of Schedule CO Individual)	(32)		00
5. Federal Government Wages (Part 2, line 1C of the Long Form or line 2B or 2C, as applicable, of Schedule CO Individual)	(33)		00
6. Total wages (Add lines 4 and 5)	(34)		00
7. Multiply line 6 by 4% and enter here	(35)		00
8. Deduction for ordinary and necessary expenses (Enter here and on Schedule A Individual, Part II, line 5 or line 10E, Column B or C of Schedule CO Individual, as applicable, the smaller of the following amounts: line 3, line 7, or up to the limit of \$1,500 (\$750 if you are married filing separate returns or if you choose the optional computation of tax for married individuals living together, filing a joint return and both working))	(40)		00

Schedule K Individual

Rev. 01.10



INDUSTRY OR BUSINESS INCOME

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Social Security Number _____

Part I Questionnaire

65

Date operations began:

Employer Identification Number	Number of employees	Industry or Business Income (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in here if this is your principal industry or business <input type="radio"/>	Day _____ Month _____ Year _____
Merchant's Registration Number	Location of Industry or Business - Number, Street and City			Fully Taxable <input type="radio"/> (01)
Case or Concession Number				Tax Incentives under:
Industrial Code	Code	Nature of industry or business (i.e. hotel, rent of equipment, etc.)		Act No. 26 of 1978 <input type="radio"/> (02)
				Act No. 8 of 1987 <input type="radio"/> (03)
				Act No. 148 of 1988 <input type="radio"/> (04)
				Act No. 78 of 1993 <input type="radio"/> (05)
				Act No. 75 of 1995 <input type="radio"/> (06)
				Act No. 14 of 1996 <input type="radio"/> (07)
				Act No. 135 of 1997 <input type="radio"/> (08)
				Act No. 362 of 1999 <input type="radio"/> (09)
				Act No. 178 of 2000 <input type="radio"/> (10)
				Act No. 73 of 2008 <input type="radio"/> (11)

Part II Determination of Gain or Loss

71

1. Net sales	(01)		00
2. Cost of goods sold or direct costs of production:			
a) Beginning inventory	(02)		00
b) Plus: Purchases	(03)		00
c) Direct salaries	(04)		00
d) Other direct costs	(05)		00
e) Total (Add lines 2(a) through 2(d))	(06)		00
f) Less: Ending inventory	(07)		00
g) TOTAL COST OF GOODS SOLD (Subtract line 2(f) from line 2(e))	(08)		00
3. Gross income (Subtract line 2(g) from line 1)	(09)		00
4. Less: Operating expenses and other costs (Detail in Part III)	(10)		00
5. Net income	(11)		00
6. Less: Net operating loss from previous years (Submit schedule, see instructions)	(12)		00
7. Adjusted net income	(13)		00
8. Less exempt amount: _____% of line 7 (See instructions)	(14)		00
9. Gain (or loss) (If it is a gain determined under provisions not considered under Act No. 135 of 1997 or Act 362 of 1999, transfer the amount to page 1, Part 2, line 2M of the return or line 3M, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions)	(15)		00
10. Special Tax Rate: Net income from Film Projects or Infrastructure Projects <input type="radio"/> 7%; Business with exemption decree under Act 135 of 1997 <input type="radio"/> 10% <input type="radio"/> 7% <input type="radio"/> 4% <input type="radio"/> 2% <input type="radio"/> Other _____%; (Multiply line 9 by the corresponding %. Transfer to page 2, Part 4, line 24 of the return or line 25, Column B or C of Schedule CO Individual) (See instructions)	(20)		00

Part III Operating Expenses and Other Costs

81

1. Salaries, commissions and allowances to employees	(01)		00
2. Commissions to businesses	(02)		00
3. Payroll expenses	(03)		00
4. Contributions to pension plans	(04)		00
5. Contributions to deferred income plans	(05)		00
6. Medical or hospitalization insurance	(06)		00
7. Interest on business debts	(07)		00
8. Rent paid	(08)		00
9. Property taxes	(09)		00
10. Other taxes, patents and licenses	(10)		00
11. Repairs	(11)		00
12. Motor vehicles expenses	(12)		00
13. Utilities	(13)		00
14. Insurance	(14)		00
15. Advertising	(15)		00
16. Travel expenses	(16)		00
17. Meal and entertainment expenses (Total expenses \$ _____) (See instructions)	(17)		00
18. Professional services	(18)		00
19. Materials and supplies	(19)		00
20. Depreciation and amortization (Submit Schedule E)	(20)		00
21. Bad debts	(21)		00
22. Federal self employment tax (See instructions)	(22)		00
23. Other expenses (Submit detailed schedule)	(23)		00
24. Total (Transfer to Part II, line 4 of this Schedule)	(30)		00

Schedule L Individual

Rev. 01.10



FARMING INCOME

2009

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Questionnaire

66

Employer Identification Number	Farming Income (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in here if this is your principal industry or business <input type="radio"/>	Date operations began: Day _____ Month _____ Year _____
Merchant's Registration Number	Location of Farming Business - Number, Street and City		EXEMPTION UNDER: Act No. 225 of 1995 <input type="radio"/> (01) Section 1023(s) of the Code <input type="radio"/> (02)
Industrial Code	Code	Nature of farming business (i.e. milk-dairy, breeding of chicken, etc.)	Number of employees

Part II Determination of Gain or Loss

73

1. Net sales	(01)		00
2. Other income related to farming business	(02)		00
3. Total income (Add lines 1 and 2)	(03)		00
4. Cost of goods sold or direct costs of production:			
a) Beginning inventory	(04)		00
b) Plus: Purchases	(05)		00
c) Direct salaries	(06)		00
d) Other direct costs	(07)		00
e) Total (Add lines 4(a) through 4(d))	(08)		00
f) Less: Ending inventory	(09)		00
g) TOTAL COST OF GOODS SOLD (Subtract line 4(f) from line 4(e))	(10)		00
5. Gross income (Subtract line 4(g) from line 3)	(11)		00
6. Less: Operating expenses and other costs (Detail in Part III)	(12)		00
7. Net income	(13)		00
8. Less: Net operating loss from previous years (Submit schedule, see instructions)	(14)		00
9. Adjusted net income	(15)		00
10. Less: Exempt amount (90% of line 9)	(16)		00
11. Gain (or loss) (If it is a gain, transfer to page 1, Part 2, line 2N of the return or line 3N, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions)	(20)		00

Part III Operating Expenses and Other Costs

83

1. Salaries, commissions and allowances to employees	(01)		00
2. Commissions to businesses	(02)		00
3. Payroll expenses	(03)		00
4. Contributions to pension plans	(04)		00
5. Contributions to deferred income plans	(05)		00
6. Medical or hospitalization insurance	(06)		00
7. Interest on business debts	(07)		00
8. Rent paid	(08)		00
9. Property taxes	(09)		00
10. Other taxes, patents and licenses	(10)		00
11. Repairs	(11)		00
12. Motor vehicles expenses	(12)		00
13. Utilities	(13)		00
14. Insurance	(14)		00
15. Advertising	(15)		00
16. Travel expenses	(16)		00
17. Meal and entertainment expenses (Total expenses \$ _____) (See instructions)	(17)		00
18. Professional services	(18)		00
19. Materials and supplies	(19)		00
20. Depreciation and amortization (Submit Schedule E)	(20)		00
21. Bad debts	(21)		00
22. Federal self employment tax (See instructions)	(22)		00
23. Other expenses (Submit detailed schedule)	(23)		00
24. Total (Transfer to Part II, line 6 of this Schedule)	(30)		00

Schedule M Individual

Rev. 01.10



**PROFESSIONS AND COMMISSIONS
INCOME**

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire (You must fill out one schedule for each source of income) **67**

Employer Identification Number	Income from (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in one: <input type="radio"/> 3 Professions <input type="radio"/> 4 Commissions	Fill in here if this is your principal industry or business <input type="radio"/>
Merchant's Registration Number	Location of Principal Office - Number, Street and City		Date operations began: Day____ Month____ Year____
Industrial Code	Code	Nature of profession (i.e. lawyer, accountant, commission agent, etc.)	Number of employees

Part II Determination of Gain or Loss **75**

1. Income	(01)	00
2. Less: Operating expenses and other costs (Detail in Part III)	(10)	00
3. Net income	(11)	00
4. Less: Net operating loss from previous years (Submit schedule, see instructions)	(12)	00
5. Gain (or loss) (If it is a gain, transfer to page 1, Part 2, line 2 O of the return or line 3 O, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions)	(20)	00

Part III Operating Expenses and Other Costs **85**

1. Salaries, commissions and allowances to employees	(01)	00
2. Commissions to businesses	(02)	00
3. Payroll expenses	(03)	00
4. Contributions to pension plans	(04)	00
5. Contributions to deferred income plans	(05)	00
6. Medical or hospitalization insurance	(06)	00
7. Interest on business debts	(07)	00
8. Rent paid	(08)	00
9. Property taxes	(09)	00
10. Other taxes, patents and licenses	(10)	00
11. Repairs	(11)	00
12. Motor vehicles expenses	(12)	00
13. Utilities	(13)	00
14. Insurance	(14)	00
15. Advertising	(15)	00
16. Travel expenses	(16)	00
17. Meal and entertainment expenses (Total expenses \$ _____) (See instructions)	(17)	00
18. Professional services	(18)	00
19. Materials and supplies	(19)	00
20. Depreciation and amortization (Submit Schedule E)	(20)	00
21. Bad debts	(21)	00
22. Federal self employment tax (See instructions)	(22)	00
23. Other expenses (Submit detailed schedule)	(23)	00
24. Total (Transfer to Part II, line 2 of this Schedule)	(30)	00

Schedule N Individual

Rev. 01.10



RENTAL INCOME

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

68

Merchant's Registration Number	Rental Income (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in here if this is your principal industry or business <input type="radio"/>	Code
Location of rented property - Number, Street and City		Fully Taxable <input type="radio"/> (01)	Tax Incentives under:
		Act No. 78 of 1993 <input type="radio"/> (02)	Act No. 52 of 1983 <input type="radio"/> (03)
		Act No. 8 of 1987 <input type="radio"/> (04)	Act No. 135 of 1997 <input type="radio"/> (05)
		Act No. 73 of 2008 <input type="radio"/> (06)	
Nature of rented property (i.e. residence, apartment, etc.)	Case or concession number	Number of employees	

Part II Determination of Gain or Loss

77

1. Income	(01)	00
2. Less: Operating expenses and other costs (Detail in Part III)	(10)	00
3. Net income	(11)	00
4. Less: Net operating loss from previous years (Submit schedule, see instructions)	(12)	00
5. Adjusted net income	(13)	00
6. Less: Exempt amount _____ % of line 5 (See instructions)	(14)	00
7. Gain (or loss) (If it is a gain determined under provisions not considered under Act No. 135 of 1997, transfer to page 1, Part 2, line 2P of the return or line 3P of Schedule CO Individual. If it is a loss, see instructions)	(15)	00
8. Tax on income derived from the operation of a business with exemption decree under Act 135 of 1997: <input type="radio"/> 10% <input type="radio"/> 7% <input type="radio"/> 4% <input type="radio"/> 2% <input type="radio"/> Other _____ %. (Multiply line 7 by the corresponding %. Transfer to page 2, Part 4, line 24 of the return or line 25 of Schedule CO Individual, 50% to each spouse) (See instructions)	(20)	00

Part III Operating Expenses and Other Costs

87

1. Salaries, commissions and allowances to employees	(01)	00
2. Payroll expenses	(02)	00
3. Contributions to pension plans	(03)	00
4. Contributions to deferred income plans	(04)	00
5. Medical or hospitalization insurance	(05)	00
6. Interest on business debts	(06)	00
7. Property taxes	(07)	00
8. Other taxes, patents and licenses	(08)	00
9. Repairs	(09)	00
10. Motor vehicles expenses	(10)	00
11. Utilities	(11)	00
12. Insurance	(12)	00
13. Advertising	(13)	00
14. Travel expenses	(14)	00
15. Professional services	(15)	00
16. Maintenance	(16)	00
17. Depreciation and amortization (Submit Schedule E)	(17)	00
18. Federal self employment tax (See instructions)	(18)	00
19. Other expenses (Submit detailed schedule)	(19)	00
20. Total (Transfer to Part II, line 2 of this Schedule)	(30)	00

Schedule O Individual

Rev. 01.10



ALTERNATE BASIC TAX

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Fill in one: (01)
 1 Taxpayer 2 Spouse

Social Security Number _____

Part I Determination of Net Income Subject to Alternate Tax

91

1. Adjusted Gross Income (Part 2, line 5 of the return or line 6, Column B or C of Schedule CO Individual, as applicable. See instructions)	(02)		00
2. Add: Deductions granted under special acts not contemplated under Section 1023 of the Code	(03)		00
3. Add: Adjustment for determination of the share in the profit or loss from certain special partnerships under the percentage of completion method (See instructions)	(04)		00
4. Add: Exclusions or exemptions of income not derived from Subtitle A of the Code (See instructions).....	(05)		00
5. Add: The following exclusions provided by the Code:			
Interest:			
(a) Upon certain obligations and securities (See instructions)	(06)		00
(b) Upon certain mortgages (See instructions)	(07)		00
(c) Upon certain loans (See instructions)	(08)		00
(d) Up to \$2,000 on deposits in interest bearing accounts (Sec. 1022(b)(4)(L))(Schedule F Individual, Part I, line 2)	(09)		00
(e) Upon deposits in accounts which earn interest (Sec. 1022(b)(34)) (Schedule F Individual, Part I, line 3) ...	(10)		00
(f) Upon bonds, notes, other obligations or mortgage loans subject to the 10% tax (Sec. 1022(b)(53))	(11)		00
Dividends and distributions:			
(g) From industrial development income which are derived from certain interests (Sec. 1022(b)(7))	(12)		00
(h) From limited dividends corporations (Sec. 1022(b)(23))	(13)		00
(i) Eligible from dividends and share in partnerships' profits (Sec. 1022(b)(33)) (Schedule F Individual, Part II, line 1)	(14)		00
(j) From cooperative associations (Sec. 1022(b)(36))	(15)		00
(k) From an International Insurer or a Holding Company of the International Insurer (Sec. 1022(b)(55) and 1022(b)(56))	(16)		00
Rent:			
(l) Received from the Commonwealth for buildings engaged in certain health or education activities (Sec.1022(b)(8)(F))	(17)		00
(m) From buildings in historic zones (Sec. 1022(b)(26))	(18)		00
Prizes:			
(n) From the Caribbean International Classic and the Confraternity Cup Classic (Sec. 1022(b)(9))	(19)		00
(o) Literary, journalistic, scientific, artistic, and for industrial, agricultural or professional development (Sec. 1022(b)(20))	(20)		00
Pensioners:			
(p) Income from pensions and annuities up to the limit provided by Act 166 of June 26, 1968 (Sec.1022(b)(24)) (Schedule H Individual, Part II, line 8)	(21)		00
(q) Christmas bonus, summer bonus and medicine bonus received by Government pensioners (Sec. 1022(b)(43)).	(22)		00
Others:			
(r) Stipend received by certain physicians during the internship period (Sec. 1022(b)(13))	(23)		00
(s) Income and distributions from corporations or partnerships engaged in exportation (Sec. 1022(b)(27))	(24)		00
(t) Income and distributions from corporations and partnerships engaged in shipping activities (Sec. 1022(b)(28))	(25)		00
(u) Net long-term capital gain subject to the special tax provided in Section 1014 (Sec. 1022(b)(29)) (Schedule D2 Individual, Part I, line 2(g))	(26)		00
(v) Cost of Living Allowance (COLA) (Sec. 1022(b)(40)) (Federal W-2 Form)	(27)		00
(w) Income from Major League Baseball Teams and the U.S. National Basketball Association (Schedule F Individual, Part VI, line 1, Column D)	(28)		00
6. Add lines 5(a) through 5(w)	(29)		00
7. Add lines 1, 2, 3, 4 and 6	(30)		00
8. Less: Deductions and exemptions (Part 3, line 13 of the return or line 14, Column B or C of Schedule CO Individual, as applicable) .	(31)		00
9. Net Income Subject to Alternate Basic Tax before the adjustment to the mortgage interest deduction (Subtract line 8 from line 7)	(32)		00
10. Add: Adjustment to the mortgage interest deduction (See instructions)	(33)		00
11. Net Income Subject to Alternate Basic Tax (Add lines 9 and 10)	(34)		00

Part II Alternate Basic Tax Computation

1. Net Income Subject to Alternate Basic Tax (From line 11, Part I)	(35)		00
2. Regular tax for purposes of the alternate basic tax:			
(a) Tax as per table or special on capital gains (Line 15 of the return or line 16, Column B or C of Schedule CO Individual, as applicable)	(36)		00
(b) Gradual Adjustment (Line 16 of the return or line 17, Column B or C of Schedule CO Individual, as applicable)	(37)		00
(c) Tax on dividends and partnerships distributions subject to withholding (Part 4, line 19 of the return or line 20, Column B or C of Schedule CO Individual, as applicable)	(38)		00
(d) Income tax from Mayor League Baseball teams and the U.S. National Basketball Association (Part 4, line 25 of the return or line 26, Column B or C of Schedule CO Individual, as applicable)	(39)		00
(e) Tax on interest from financial institutions and certain interest on bonds, notes and other obligations (Part 4, line 18 of the return or line 19, Column B or C of Schedule CO Individual, as applicable)	(40)		00
3. Total Regular Tax (Add lines 2(a) through 2(e))	(41)		00
4. Determine the Alternate Basic Tax as follows:			
If the Net Income Subject to Alternate Basic Tax (line 1) is:			
(a) From \$75,000 to \$125,000 (\$37,500 to \$62,500, if married filing a separate return or chooses the optional computation), multiply line 1 by 10%.			
(b) Over \$125,000 but not over \$175,000 (over \$62,500 but not over \$87,500, if married filing a separate return or chooses the optional computation), multiply line 1 by 15%.			
(c) Over \$175,000 (over \$87,500, if married filing a separate return or chooses the optional computation), multiply line 1 by 20%.			
Alternate Basic Tax before claiming the credit for taxes paid to the United States, its possessions and foreign countries, if applicable. (Enter the corresponding amount on this line)			(42)
			00
5. Credit for taxes paid to the United States, its possessions and foreign countries (Schedule C Individual, Part IV, line 7) (See instructions)	(43)		00
6. This is your Alternate Basic Tax (Subtract line 5 from line 4)	(44)		00
7. Excess of Alternate Basic Tax over Regular Tax (Subtract line 3 from line 6. If line 3 is larger than line 6, enter zero . If line 6 is larger than line 3, enter the difference here and transfer to Part 4, line 17 of the return or line 18, Column B or C of Schedule CO Individual, as applicable)	(45)		00

Schedule P Individual

Rev. 01.10



GRADUAL ADJUSTMENT

2009

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Fill in one: (01)

1 Taxpayer 2 Spouse

Social Security Number

1. Net Taxable Income (Part 3, line 14 of the return, line 15, Column B or C of Schedule CO Individual, as applicable, or the net taxable income from Schedule D2 Individual, line 5)	(02)		00
2. Enter \$75,000 (\$37,500, if married filing a separate return or chooses the optional computation of tax for married individuals living together, filing a joint return and both working (optional computation))	(03)		00
3. Subtract line 2 from line 1	(04)		00
4. 5% of line 3	(05)		00
5. Limit:			
(a) Enter \$8,490 (\$4,245, if married filing a separate return or chooses the optional computation)	(06)		00
(b) Plus: 33% of personal exemption and exemption for dependents (Line 11 and line 12D from Part 3 of the return or line 12B or 12C and line 13E, Column B or C, of Schedule CO Individual)	(07)		00
6. Total limit (Add lines 5(a) and 5(b))	(08)		00
7. Gradual adjustment (The smaller of line 4 or 6. Enter here and in Part 4, line 16 of the return or line 17, Column B or C of Schedule CO Individual, as applicable)	(10)		00

93

Schedule R

Rev. 01.10



SPECIAL PARTNERSHIP

2009

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Indicate who is the partner of the special partnership: (01)

Social Security or Employer Identification No.

1 Taxpayer 2 Spouse 3 Both

Part I	Adjusted Basis Determination of a Partner in one or more Special Partnerships	Column A	Column B	Column C
	Name of entity			
	Employer identification number			
	1. Adjusted basis at the end of the previous taxable year	00	00	00
	2. Basis increase:			
	(a) Partner's distributable share on income and profits claimed on previous year (See instructions)	00	00	00
	(b) Contributions made during the year	00	00	00
	(c) Special partnership's capital assets gain	00	00	00
	(d) Exempt income	00	00	00
	(e) Farming income deduction granted by Section 1023(s) of the Code	00	00	00
	(f) Other income or gains (See instructions)	00	00	00
	(g) Total basis increase (Add lines 2(a) through 2(f))	00	00	00
	3. Basis decrease:			
	(a) Partner's distributable share on partnership's loss claimed on previous year	00	00	00
	(b) Special partnership's capital assets loss	00	00	00
	(c) Distributions during the year	00	00	00
	(d) Credits claimed the preceding year (See instructions)	00	00	00
	(e) Withholding at source during the year	00	00	00
	(f) No admissible expenses for the year	00	00	00
	(g) Distributable share on losses from exempt operations during the year	00	00	00
	(h) Total basis decrease (Add lines 3(a) through 3(g))	00	00	00
	4. Adjusted Basis (Add lines 1 and 2(g) less line 3(h). Transfer this amount to line 6(a))	00	00	00
Part II	Determination of Partner's Allowable Losses in one or more Special Partnerships	95		
	5. (a) Partner's distributable share on partnership's loss for the year	00	00	00
	(b) Loss carryover from previous years (See instructions)	00	00	00
	(c) Total losses (Add lines 5(a) and 5(b))	00	00	00
	6. (a) Adjusted Basis (Part I, line 4)	00	00	00
	(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner	00	00	00
	(c) Total partner's adjusted basis (Add lines 6(a) and 6(b))	00	00	00
	7. Distributable share on partnership's net income for the year (See instructions)	00	00	00
	8. Excess of net income (or loss) on distributable share (Subtract line 5(c) from line 7)	(02)	(03)	(04)
	•If line 8 is zero or more than zero, do not complete the rest of the form (Transfer these amounts to Schedule F Individual, Part III or Form 480.10 or 480.20, Part IV, line 15) •If line 8 is less than zero, continue with line 9.			
	9. Available losses (The smaller of lines 6(c) or 8)	00	00	00
	10. Total losses (Add losses determined on line 9, Columns A through C)			00
	11. Partner's net income without considering losses from special partnerships (See instructions)			00
	12. 50% of line 11			00
	13. Allowable Loss (Enter the smaller of line 10 or 12. Enter this amount on Form 482.0, Part 2, line 2C or on Schedule CO Ind., line 3C, Column B or C, as applicable, or on Form 480.10 or 480.20, Part IV, line 16, as applicable)			(10) 00
	14. Loss carryforward for next year (Add lines 7 and 13 and subtract this amount from line 5(c))			00

Schedule T Individual

Rev. 01.10



**ADDITION TO THE TAX FOR FAILURE TO PAY
ESTIMATED TAX IN CASE OF INDIVIDUALS**

Taxable year beginning on _____, _____ and ending on _____, _____

2009

Taxpayer's name

Social Security Number

Part I Penalty for Substantial Underestimate of Tax

14

1. Tax liability (Add lines 26 and 27 of Part 4 of the return)	00
2. Credits and overpayments (See instructions)	00
3. Estimated tax (Subtract line 2 from line 1. If it is \$200 or less, do not complete this Schedule)	00
4. Line 1 multiplied by 90%. If you are a farmer who exercised the option under Section 1061, multiply line 1 by 66 2/3% (See instructions)	00
5. Estimated tax paid (Schedule B Individual, Part III, line 1)	00
6. Estimated tax declared (Form 480-E, line 5)	00
(If the taxpayer died during the year, do not complete the rest of this Part and continue with Part II or III, as applicable)	
7. Subtract lines 6 and 2 from line 4 (If it is less than zero, enter zero)	00
8. Estimated tax to be paid based on the tax information from previous year (See instructions)	00
9. Subtract line 5 from line 8 (If it is less than zero, enter zero. If it is zero, see instructions and go to Part II or III, as applicable)	00
10. If line 7 is larger than zero, subtract lines 6 and 2 from line 1, otherwise, enter zero	00
11. Multiply line 10 by 12%	00
12. Penalty for Substantial Underestimate (Enter the smaller of line 7 or 11) (01)	00

Part II Addition to the Tax for Failure to Pay - Short Method (See instructions)

Fill in here if you meet all the requirements

13. If the Estimated Tax Declaration was filed on time, enter line 6, otherwise, enter line 3 (See instructions)	00
14. Failure to pay (Subtract line 5 from line 13)	00
15. Penalty for Failure to Pay (Multiply line 14 by 18.5%) (02)	00

Part III Addition to the Tax for Failure to Pay - Ordinary Method

Section A - Failure to Pay

Due date

- CALENDAR YEAR
- FISCAL YEAR (Enter the corresponding dates)

(a) First Installment	(b) Second Installment	(c) Third Installment	(d) Fourth Installment
--------------------------	---------------------------	--------------------------	---------------------------

16. Amount of estimated tax per installment (See instructions)	00	00	00	00
17. Amount of estimated tax paid per installment (See instructions)	00	00	00	00
18. Payment date (See instructions)		00	00	00
19. Line 25 from previous column		00	00	00
20. Add lines 17 and 19	00	00	00	00
21. Subtract line 16 from line 20 (If it is less than zero, enter zero)	00	00	00	00
22. Failure to Pay (If line 21 is zero, subtract line 20 from line 16, otherwise, enter zero)	00	00	00	00
23. Add lines 22 and 24 from previous column		00	00	
24. If line 23 is equal or larger than line 21, subtract line 21 from line 23 and go to line 19 of next column. Otherwise, go to line 25		00	00	
25. Overpayment (If line 21 is larger than line 23, subtract line 23 from line 21, and go to line 19 of next column. Otherwise, enter zero)	00	00	00	

Section B - Penalty

26. Multiply line 22 by 10%	00	00	00	00
27. Months or fraction thereof (except the first month), from the due date to the payment date (See instructions)				
28. Multiply line 27 by 2%				
29. Multiply line 22 by line 28	00	00	00	00
30. Add lines 26 and 29	00	00	00	00
31. Multiply line 22 by 20%	00	00	00	00
32. Enter the smaller of lines 30 and 31	00	00	00	00
33. Penalty for Failure to Pay (Add the amounts from columns of line 32) (03)				00

Part IV Addition to the Tax for Failure to Pay Estimated Tax

34. Addition to the Tax for Failure to Pay Estimated Tax (Add line 12 and line 15 or 33, whichever applies. Transfer to page 2, Part 4, line 35 of the return) (04)	00
---	----

