

LONG FORM		<input type="checkbox"/> RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)	Serial Number
Liquidator	Reviewer	2001 COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY 2001	
INDIVIDUAL INCOME TAX RETURN			
FOR CALENDAR YEAR 2001 OR TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____			RETURN: <input type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDED <input type="checkbox"/> DECEASED DURING THE YEAR

First Name Initial Last Name Second Last Name Postal Address Zip Code "Place Label here". Spouse's First Name and Initial Last Name Second Last Name Home Address (Town or Urbanization, Number, Street) Zip Code	Social Security Number Date of Birth Sex Day Month Year <input type="checkbox"/> M <input type="checkbox"/> F Spouse's Social Security Number Spouse's Date of Birth Day Month Year Home Telephone Office Telephone CHANGE OF ADDRESS <input type="checkbox"/> Yes <input type="checkbox"/> No	Payment Stamp Receipt Number: _____ Amount: _____
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Part 1	YES NO A. <input type="checkbox"/> <input type="checkbox"/> United States Citizen? B. <input type="checkbox"/> <input type="checkbox"/> Resident of Puerto Rico at the end of the year? C. <input type="checkbox"/> <input type="checkbox"/> Tax exempt income from Lottery of Puerto Rico? D. <input type="checkbox"/> <input type="checkbox"/> Income from racetrack winnings in Puerto Rico? E. <input type="checkbox"/> <input type="checkbox"/> Other exempt income? (Submit Schedule) F. <input type="checkbox"/> <input type="checkbox"/> Obligation to make payments to ASUME ?	FILING STATUS AT THE END OF THE TAXABLE YEAR: 1) <input type="checkbox"/> Married living with spouse and filing jointly 2) <input type="checkbox"/> Married not living with spouse (Not head of household) (Indicate spouse's name and social security number) 3) <input type="checkbox"/> Head of household 4) <input type="checkbox"/> Single 5) <input type="checkbox"/> Married filing separately (Indicate spouse's name and social security number)
	HIGHEST SOURCE OF INCOME: G. <input type="checkbox"/> Government, Municipalities and Public Corporations Employee H. <input type="checkbox"/> Federal Government Employee I. <input type="checkbox"/> Private Business Employee Your occupation _____ Spouse's occupation _____	GOVERNMENT CONTRACT <input type="checkbox"/> TAXPAYER <input type="checkbox"/> SPOUSE 2002 RETURN <input type="checkbox"/> SPANISH <input type="checkbox"/> ENGLISH

Receipt Stamp	1. Wages, Commissions, Allowances and Tips 00 ATTACH ALL YOUR WITHHOLDING STATEMENTS (FORMS 499R-2/W-2PR, 499R-2c/W-2cPR or W-2), AS APPLICABLE. 01 Total (Number of withholding statements with this return) <input type="checkbox"/>	A-Income Tax Withheld <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr> <tr><td></td><td style="text-align: right;">00</td></tr> <tr><td></td><td style="text-align: right;">00</td></tr> <tr><td></td><td style="text-align: right;">00</td></tr> </table>		00		00		00		00	B-Wages, Commissions, Allowances and Tips <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr> <tr><td></td><td style="text-align: right;">00</td></tr> <tr><td></td><td style="text-align: right;">00</td></tr> <tr><td></td><td style="text-align: right;">00</td></tr> </table>		00		00		00		00
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Part 2	C-Federal Government Wages (See instructions)..... (01) _____ 00	Income Tax Withheld <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr> </table>		00	Federal Wages <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr> </table>		00
		00					
		00					
	2. Other Income (or Losses):						
	A) Interest income (Schedule F Individual, Part I, line 9)	(03)		00			
	B) Distributable share on special partnerships profits (Submit Schedule F Individual and Schedule R)	(04)		00			
	C) Distributable share on special partnerships losses (Submit Schedule R)	(05)		00			
	D) Dividends from corporations and distributions from partnerships subject to withholding (Schedule F Individual, Part II, line 1A)..	(06)		00			
	E) Dividends from corporations and distributions from partnerships not subject to withholding (Schedule F Individual, Part II, line 1B)..	(07)		00			
	F) Distributable share on profits from Subchapter N corporations of individuals (Submit Schedule F Individual)	(08)		00			
G) Miscellaneous income (Submit Schedule F Individual).....	(09)		00				
H) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1)	(10)		00				
I) Income from annuities and pensions (Schedule H Individual, Part II, line 12)	(11)		00				
J) Alimony received (Payer's social security No. _____)(12)	(13)		00				
K) Gain (or loss) from industry or business (Submit Schedule K Individual)	(14)		00				
L) Gain (or loss) from farming (Submit Schedule L Individual)	(15)		00				
M) Gain (or loss) from professions and commissions (Submit Schedule M Individual).....	(16)		00				
N) Gain (or loss) from rental business (Submit Schedule N Individual).....	(17)		00				
O) Gain (or loss) from sale or exchange of capital assets and Qualified pension plans (Submit Schedule D Individual).....	(18)		00				
P) Net long-term capital gain on Investment Funds (Submit Schedule Q1)	(19)		00				
3. Total Gross Income (Add lines 1B, 1C and 2A through 2P).....	(20)		00				
4. Alimony Paid (Recipient's social security No. _____)(21)	(22)		00				
5. Adjusted Gross Income (Subtract line 4 from line 3).....	(30)		00				

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 \$3,000, box 2 enter \$2,000, box 3 enter \$2,600, box 4 enter \$2,000. If you checked box 5 and your spouse claimed itemized deductions enter zero. If your spouse did not itemize enter \$1,500 (02)		00
	7. Total itemized deductions (Schedule A Individual, Part I, line 16).....(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 9)(05)		00
	10. Total deductions (Add lines 8 and 9).....(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 \$1,300 (11)		00
	B) University student: Category (U) (14) _____ x \$1,600 (15)		00
	C) Disabled, blind or age 65 or older: Category (I) (18) _____ x \$1,300 (19)		00
	D) Total Exemption for Dependents (Add lines 12A, 12B and 12C).....(20)		00
	13. Total Deductions and Exemptions (Add lines 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) <input type="checkbox"/> 1 Tax Table <input type="checkbox"/> 2 Special tax on capital gains <input type="checkbox"/> 3 Nonresident alien.....(02)		00
	16. Gradual Adjustment Amount (Schedule P Individual, line 7).....(03)		00
	17. Excess of Alternate Basic Tax over Regular Tax (Schedule O Individual, line 6).....(04)		00
	18. Tax on eligible interest and interest from financial institutions subject to withholding (Schedule F Individual, Part I, line 5A and 5B).....(05)		00
	19. Special tax on corporate dividends and partnerships distributions subject to withholding (Schedule F Individual, Part II, line 2A).....(06)		00
	20. Tax on dividends from Capital Investment or Tourism Fund (Submit Schedule Q1).....(07)		00
	21. Tax on IRA distributions of income from sources within Puerto Rico (Schedule F Individual, Part V, line 3D)(08)		00
	22. 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)(09)		00
	23. TOTAL TAX DETERMINED (Add lines 15 through 22).....(10)		00
	24. Recapture of investment credit claimed in excess (Schedule B Individual, Part I, line 3).....(11)		00
	25. Tax credits (Schedule B Individual, Part II, line 13).....(12)		00
	26. TAX LIABILITY (Add lines 23 and 24 and subtract line 25. If it is less than zero, enter zero).....(13)		00
	27. TAX WITHHELD OR PAID:		
	A) Tax withheld on wages (Add lines 1A and 1C of Part 2).....(14)		00
	B) Tax withheld on annuities and pensions (Schedule H Individual, Part II, line 13)(15)		00
	C) Other payments and withholdings (Schedule B Individual, Part III, line 13).....(16)		00
	D) Total Tax Withheld or Paid (Add lines 27A through 27C).....(17)		00
	28. AMOUNT OF TAX DUE (If line 26 is larger than line 27D, enter the difference here, otherwise, enter on line 33).....(18)		00
	29. Less: Amount paid with automatic extension of time.....(19)		00
	30. BALANCE OF TAX DUE (If line 28 is larger than line 29, enter the difference here, otherwise, enter on line 33).....(20)		00
	31. Less: Amount paid (a) With Return(21)		00
(b) Through Electronic Transfer (Transaction No. _____)(22)		00	
(c) Interest(23)		00	
(d) Surcharges and Penalties(24)		00	
32. BALANCE OF TAX DUE (Subtract lines 31(a) and 31(b) from line 30).....(25)		00	
33. Amount overpaid (Subtract lines 27D and 29 from line 26. Indicate distribution on line A or B)(26)		00	
A) To be credited to estimated tax for 2002(27)		00	
B) TO BE REFUNDED (If you want your refund to be deposited directly in an account, complete Part 5)(40)		00	

Part 5	AUTHORIZATION FOR THE DIRECT DEPOSIT OF THE REFUND	
	Route/Transit number □□□□□□□□□□	Account number □□□□□□□□□□□□□□□□
	Type of account: <input type="checkbox"/> Checks <input type="checkbox"/> Savings	and _____
Account in the name of: (Complete name in print letter as it appears on your account. If married and filing jointly, include your spouse name)		

I hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed. The declaration of the person that prepares this return (except the taxpayer) is with respect to the information received, and this information has been verified.

NOTE TO TAXPAYER If you paid a Specialist to prepare your return, he (she) must sign and write his (her) registration number in the space provided.	Date	Taxpayer's signature ✓
	Date	Spouse's signature ✓
	Specialist's Name (Print letter)	Specialist's Signature
Address	Date	Specialist's Social Security Number
	Register Number	Employer's Identification Number
	Self-employed (Check here) <input type="checkbox"/>	
Zip Code		

Schedule A Individual

Rev. 05.01



ITEMIZED AND ADDITIONAL DEDUCTIONS

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Itemized Deductions (See instructions)

1. Home mortgage interest:

10

Table with 5 columns: Name of entity to which payment was made, Mortgage, Employer's Identification No., Loan Number, Amount. Rows include Principal residence (01-02), Second residence (03-04), Loan Origination Fees (05), and Loan Discounts (06).

Total home mortgage interest paid(19) 00

2. License plates paid for automobiles used for personal purposes (See instructions)(20) 00

3. Child care expenses (See instructions. \$800 for one child; \$1,600 for two or more children)(21) 00

4. Rent paid (Landlord's social security No. _____) (22)(23) 00

5. Property tax on principal residence(24) 00

6. Casualty loss on your principal residence (See instructions)(25) 00

7. Medical expenses (Schedule J Individual, line 4)(26) 00

8. Charitable contributions (Schedule J Individual, line 10)(27) 00

9. Loss of personal property as a result of certain casualties (See instructions)(28) 00

10. Windmills expenses(29) 00

11. Orthopedic equipment expenses for handicapped persons:

Check: (30) 1 Taxpayer 2 Wife 3 Others(31) 00

12. Dependent's education expenses.....(32) 00

13. Solar equipment expenses.....(33) 00

14. Interest paid on students loans at university level (See instructions):

Table with 4 columns: Financial Inst., Employer's Ident. No., Loan No., Amount. Rows (34-41) for student loans.

Total interest paid on students loans at university level(42) 00

15. Contributions to the Fund for Services Against Remediable Catastrophic Diseases (See instructions).....(43) 00

16. Total itemized deductions (Add lines 1 through 15 and transfer to Part 3, line 7 of the return)(44) 00

Part II Additional Deductions (See instructions)

1. Contributions to governmental pension or retirement systems(45) 00

2. Contributions to an Individual Retirement Account (Do not exceed from \$3,000 or \$6,000 if married):

Table with 4 columns: Financial Inst., Employer's Ident. No., Account No., Amount. Rows (46-53) for IRA contributions.

Total contributions paid to an Individual Retirement Account(54) 00

3. Deduction when both spouses work(55) 00

4. Deduction for Veterans(56) 00

5. Ordinary and necessary expenses (Schedule I Individual, line 8)(57) 00

6. Automobile loan interest (Do not exceed from \$1,200):

Bank (58) _____ Loan Number (59) _____(60) 00

7. Young people who work (See instructions)(61) 00

8. Educational Contribution Account (Schedule A1 Individual, Part II, line (10)) (See instructions)(62) 00

9. Total additional deductions (Add lines 1 through 8 and transfer to Part 3, line 9 of the return)(63) 00



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

200__

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

Taxpayer's name

Social Security Number

Part I Recapture of Investment Credit Claimed in Excess

1. Total investment credit claimed in excess	20	(01)	00																
<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Column A</td> <td style="width: 50%; text-align: center;">Column B</td> </tr> <tr> <td style="text-align: center;">Name of entity:</td> <td style="text-align: center;">Name of entity:</td> </tr> <tr> <td style="text-align: center;">Employer's identification number:</td> <td style="text-align: center;">Employer's identification number:</td> </tr> <tr> <td style="text-align: center;">TOURISM INVESTMENT CREDIT 1 <input type="checkbox"/> (04)</td> <td style="text-align: center;">TOURISM INVESTMENT CREDIT 1 <input type="checkbox"/> (05)</td> </tr> <tr> <td style="text-align: center;">SOLID WASTE DISPOSAL INVESTMENT CREDIT 2 <input type="checkbox"/></td> <td style="text-align: center;">SOLID WASTE DISPOSAL INVESTMENT CREDIT 2 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">AGRICULTURAL DEVELOPMENT INVESTMENT CREDIT 3 <input type="checkbox"/></td> <td style="text-align: center;">AGRICULTURAL DEVELOPMENT INVESTMENT CREDIT 3 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">THEATRICAL BUSINESS INVESTMENT CREDIT 4 <input type="checkbox"/></td> <td style="text-align: center;">THEATRICAL BUSINESS INVESTMENT CREDIT 4 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">OTHER INVESTMENT FUNDS OR OTHER LAWS CREDIT 5 <input type="checkbox"/></td> <td style="text-align: center;">OTHER INVESTMENT FUNDS OR OTHER LAWS CREDIT 5 <input type="checkbox"/></td> </tr> </table>				Column A	Column B	Name of entity:	Name of entity:	Employer's identification number:	Employer's identification number:	TOURISM INVESTMENT CREDIT 1 <input type="checkbox"/> (04)	TOURISM INVESTMENT CREDIT 1 <input type="checkbox"/> (05)	SOLID WASTE DISPOSAL INVESTMENT CREDIT 2 <input type="checkbox"/>	SOLID WASTE DISPOSAL INVESTMENT CREDIT 2 <input type="checkbox"/>	AGRICULTURAL DEVELOPMENT INVESTMENT CREDIT 3 <input type="checkbox"/>	AGRICULTURAL DEVELOPMENT INVESTMENT CREDIT 3 <input type="checkbox"/>	THEATRICAL BUSINESS INVESTMENT CREDIT 4 <input type="checkbox"/>	THEATRICAL BUSINESS INVESTMENT CREDIT 4 <input type="checkbox"/>	OTHER INVESTMENT FUNDS OR OTHER LAWS CREDIT 5 <input type="checkbox"/>	OTHER INVESTMENT FUNDS OR OTHER LAWS CREDIT 5 <input type="checkbox"/>
Column A	Column B																		
Name of entity:	Name of entity:																		
Employer's identification number:	Employer's identification number:																		
TOURISM INVESTMENT CREDIT 1 <input type="checkbox"/> (04)	TOURISM INVESTMENT CREDIT 1 <input type="checkbox"/> (05)																		
SOLID WASTE DISPOSAL INVESTMENT CREDIT 2 <input type="checkbox"/>	SOLID WASTE DISPOSAL INVESTMENT CREDIT 2 <input type="checkbox"/>																		
AGRICULTURAL DEVELOPMENT INVESTMENT CREDIT 3 <input type="checkbox"/>	AGRICULTURAL DEVELOPMENT INVESTMENT CREDIT 3 <input type="checkbox"/>																		
THEATRICAL BUSINESS INVESTMENT CREDIT 4 <input type="checkbox"/>	THEATRICAL BUSINESS INVESTMENT CREDIT 4 <input type="checkbox"/>																		
OTHER INVESTMENT FUNDS OR OTHER LAWS CREDIT 5 <input type="checkbox"/>	OTHER INVESTMENT FUNDS OR OTHER LAWS CREDIT 5 <input type="checkbox"/>																		
2. Recapture of investment credit claimed in excess paid in previous year		(07)	00																
3. Recapture of investment credit claimed in excess paid this year (Transfer to Part 4, line 24 of the return. See instructions)		(08)	00																
4. Excess of credit due to next year, if applicable (Subtract line 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)	(11)	00
2. Credit for: (12) <input type="checkbox"/> 1 Section 4(a) of Act 8 of 1987 and/or <input type="checkbox"/> 2 Section 3(b) of Act 135 of 1997	(13)	00
3. Credit for investment Act No. 362 of 1999: (14) <input type="checkbox"/> 1 Film Project and/or <input type="checkbox"/> 2 Infrastructure Project	(15)	00
4. Credit for investment in Capital Investment, Tourism or other funds, or direct investments (Submit Schedule Q)	(16)	00
5. Credit attributable to losses in Capital Investment, Tourism or other funds (Submit Schedule Q and Q1)	(17)	00
6. Credit for Contributions to the Educational Foundation for Free Selection of Schools	(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 (Submit detail)	(20)	00
9. Credits carried from previous years (Submit detail)	(21)	00
10. Other credits not included on the preceding lines (Submit detail) (See instructions)	(22)	00
11. Total Tax Credits (Add lines 1 through 10)	(23)	00
12. Total tax determined (Part 4, line 23 of the return)	(24)	00
13. Credit to be claimed (The smaller of line 11 or 12. Transfer to page 2, Part 4, line 25 of the return)	(25)	00
14. Carryforward credits (Subtract line 13 from line 11. Submit detail)	(30)	00

Part III Other Payments and Withholdings

1. Estimated tax payments for 2001	(31)	00
2. Tax paid in excess in prior years credited to estimated tax	(32)	00
3. Tax withheld to nonresidents (Form 480.6C)	(33)	00
4. Tax withheld on eligible interest and interest from financial institutions (Schedule F Individual, Part I, line 7)	(34)	00
5. Tax withheld on dividends from corporations or distributions from partnerships (Schedule F Individual, Part II, line 3A)	(35)	00
6. Dividends from Capital Investment or Tourism Funds (Submit Schedule Q1)	(36)	00
7. Services rendered by individuals (Form 480.6B)	(37)	00
8. Payments for judicial or extrajudicial indemnification (Form 480.6B).....	(38)	00
9. Tax withheld on distributable share of net profits to stockholders of corporations (Form 480.6CI)	(39)	00
10. Tax withheld on distributable share of net profits to partners of special partnerships (Form 480.6 SE)	(40)	00
11. Tax withheld on IRA distributions of income from sources within Puerto Rico (Form 480.7)	(41)	00
12. Other payments and withholdings not included on the preceding lines (Submit detail)	(42)	00
13. Total other payments and withholdings (Add lines 1 through 12. Transfer to page 2, Part 4, line 27C of the return)	(50)	00

Schedule A 1 Individual

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DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS

200__

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

Taxpayer's name

Social Security Number

Part I Dependents Information (See instructions) **55**

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

IMPORTANT INFORMATION PART I

- Do not include the spouse in 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 on the box for head of household (line 01).**
- If a dependent entitles you the head of household filing status, do not claim him/her as a dependent.**
- In order to consider the exemption for dependents you must include this schedule with your return.**

Part II Beneficiaries of Educational Contribution Accounts (See instructions) **57**

	Name, Initial	Last Name	Second Last Name	Date of Birth	Relationship	Social Security Number	Contributed Amount
				Day / Month / Year			
(01)							00
(02)							00
(03)							00
(04)							00
(05)							00
(10)	Total contributions (Add lines (01) through (05) and transfer to Part 3, line 7H of the Short Form or to Schedule A Individual, Part II, line 8 of the Long Form)						00

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 include him/her in Part I of this Schedule.**

Schedule C Individual
Rev. 05.01



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

200 _____

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, line 10 of the return).....	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).....	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).....		00
2. Optional standard or itemized deductions and additional deductions (Part 3, line 10 of the return).....		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="checkbox"/> Paid	<input type="checkbox"/> 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) (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 here and on Schedule B Individual, Part II, line 1, the smaller of line 5 or 6) (10)		00

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

Schedule E

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DEPRECIATION

200__

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

Taxpayer's name

Social Security or Employer's Identification Number

1. Type of property (In the 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 \$25,000 per vehicle.	4. Depreciation claimed in prior years.	5. Estimated useful life to compute the depreciation.	6. Depreciation claimed this year.
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37

(a) Current Depreciation

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

(b) Flexible Depreciation

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

(c) Accelerated Depreciation

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

(d) Improvements Amortization

			00	00	00
			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 (d) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies)..... (10) 00

Schedule D Individual

Rev. 05.01



CAPITAL GAINS AND LOSSES

200

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

Taxpayer's name

Social Security Number

Description and Location of Property	(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
--------------------------------------	-------------------------	---------------------	-------------------	-----------------------	-------------------------	---------------------

52

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

			(01)	00	00	00
			(02)	00	00	00
			(03)	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 Subchapter N 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 an not through a Capital Investment Fund (Submit detail).....	(11)					00
9. Net capital loss carryover (Submit schedule)	(12)					00
10. Net short-term capital gain (or loss) (Add lines 1 through 9)	(15)					00

Part II Long-Term Capital Assets Gains and Losses (Held more than 6 months) (Property located in PR - Section 1014(b))

			(16)	00	00	00
			(17)	00	00	00
			(18)	00	00	00
11. Net long-term capital gain (or loss)	(19)					00
12. Net long-term capital gain on sale of your principal residence and/or sole proprietorship business	(20)					00
13. Distributable share on net long-term capital gain (or loss) from Estates or Trusts.....	(21)					00
14. Distributable share on net long-term capital gain (or loss) from Special Partnerships	(22)					00
15. Distributable share on net long-term capital gain (or loss) from Subchapter N Corporations of Individuals	(23)					00
16. Distributable share on net long-term capital gain (or loss) from Employees - Owned Special Corporations	(24)					00
17. Net long-term capital gain (or loss) attributable to direct investment an not through a Capital Investment Fund (Submit detail).....	(25)					00
18. Net long-term capital gain (or loss) from property located in P.R. (Add lines 11 through 17)	(30)					00

Part III Long-Term Capital Assets Gains and Losses (Held more than 6 months) (Other Properties - Section 1014(a))

			(31)	00	00	00
			(32)	00	00	00
			(33)	00	00	00
19. Net long-term capital gain (or loss)	(34)					00
20. Net long-term capital gain on sale of your principal residence and/or sole proprietorship business	(35)					00
21. Distributable share on net long-term capital gain (or loss) from Estates or Trusts.....	(36)					00
22. Distributable share on net long-term capital gain (or loss) from Special Partnerships	(37)					00
23. Distributable share on net long-term capital gain (or loss) from Subchapter N Corporations of Individuals	(38)					00
24. Distributable share on net long-term capital gain (or loss) from Employees - Owned Special Corporations	(39)					00
25. Net long-term capital gain (or loss) attributable to direct investment an not through a Capital Investment Fund (Submit detail).....	(40)					00
26. Net long-term capital gain (or loss) from other properties (Add lines 19 through 25)	(45)					00

Part IV Long-Term Capital Assets Gains and Losses (Held more than 6 months) (Shares from eligible Corporation or Partnership - Section 1014(c))									
			(46)	00		00		00	00
			(47)	00		00		00	00
			(48)	00		00		00	00
27.	Net long-term capital gain (or loss)	(49)							00
28.	Distributable share on net long-term capital gain (or loss) from Estates or Trusts.....	(50)							00
29.	Distributable share on net long-term capital gain (or loss) from Special Partnerships	(51)							00
30.	Distributable share on net long-term capital gain (or loss) from Subchapter N Corporations of Individuals	(52)							00
31.	Distributable share on net long-term capital gain (or loss) from Employees - Owned Special Corporations.....	(53)							00
32.	Net long-term capital gain (or loss) attributable to direct investment an not through a Capital Investment Fund (Submit detail)	(54)							00
33.	Net long-term capital gain (or loss) of shares from eligible Corporation or Partnership (Add lines 27 through 32) ..	(60)							00

Part V Lump - Sum Distributions from Qualified Pensions Plans									
34.	Lump-Sum distributions from pension plans qualified by the Department of the Treasury	(61)							00

Part VI Net Capital Gains or Losses and Lump - Sum Distributions from Qualified Pension Plans for Determination of the Adjusted Gross Income									
Gains or Losses	Column A	Column B	Column C	Column D					
	Short - Term	Prop. Located in P.R.	Other Properties	Shares Elig. Corp./ Part.					
35. Enter the gains determined on lines 10, 18, 26 and 33 in the corresponding Column.....	00	00	00	00					
36. Enter the losses determined on lines 10, 18, 26 and 33 in the corresponding Column.....	00	00	00	00					
37. If one of Columns B, C or D reflects a loss on line 36, apply such loss proportionally to the gains (See instructions).....		00	00	00					
38. If two of Columns B, C or D reflect a loss on line 36, add them and apply the total to the gain of the other Column.....		00	00	00					
39. Totalize Columns B, C and D. If any Column reflects a loss on line 36, enter zero here		00	00	00					
40. Apply the loss from line 36, Column A proportionally to the gains in Columns B, C and D (See instructions).....		00	00	00					
41. Totalize Columns B, C and D. If any of these Columns reflect a loss on line 36, enter zero here		00	00	00					
42. Add the total of Columns B, C and D, line 41. Notwithstanding, if line 35 does not reflect any gain in Columns B, C and D, you must enter the total amount of line 36, Columns A, B, C and D									
43. Net capital gain (or loss) (Add line 35, Column A and line 42).....					(62)				
44. If line 43 is more than zero, enter here and in Part 2, line 2 O of the return the sum of lines 34 and 43. If line 43 includes long - term capital gains, see instructions.....					(63)				
45. If line 43 is a net loss, enter here and in Part 2, line 2 O of the return, line 34 plus the smaller of the following amounts: a) The net loss on line 43, or b) 1,000.....					(65)				

Schedule D1 Individual

Rev. 05.01



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Computation of Gain

- 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. Expenses of sale
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 One-Time Exclusion for Taxpayers Age 60 or Older (See instructions)

- 10. Who was age 60 or older on the date of sale?
11. 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
12. If line 11 is "Yes", do you elect to take the once in a lifetime exclusion from the gain on the sale?
13. At the time of sale, who owned the residence?
14. Exclusion: Enter the smaller of line 8 or \$70,000 (\$35,000 if married filing separate returns)

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Residence 42

- 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 G Individual

Rev. 05.01



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

200

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

Taxpayer's name

Social Security Number

Part I Questionnaire

- 1. Did you elect to defer the gain from the sale of the first sole proprietorship business?
Taxable Year
Amount of deferred gain
2. Adjusted basis of the new sole proprietorship business
3. Did you sell your sole proprietorship business during this year?
4. Date in which the first sole proprietorship business was sold
5. (a) Did you buy a new sole proprietorship business? (b) If you answered "Yes", enter date

Part II Computation of Gain

- 6. Selling price of the first sole proprietorship business
7. Expenses of sale
8. Total realized
9. Adjusted basis of the first sole proprietorship business
10. Gain realized on sale
11. If you haven't replaced your first sole proprietorship business, do you plan to do so within the replacement period?

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Sole Proprietorship Business 44

- 12. Recognized gain. Enter the amount of line 10.
13. Selling price of the first sole proprietorship business
14. (a) Enter date you acquired the new sole proprietorship business (b) Cost of new sole proprietorship business
15. Purchasing commissions and expenses incurred in the new sole proprietorship business
16. Reinvested total
17. Subtract line 16 from line 13
18. Taxable gain
19. Postponed gain
20. Adjusted basis of the new sole proprietorship business

Schedule D2 Individual

Rev. 05.01



SPECIAL TAX ON NET LONG TERM CAPITAL GAINS

200__

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

Taxpayer's name

Social Security Number

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

56

1. Adjusted Gross Income (Part 2, line 5 of the return)	(01)		00
2. Less:			
(a) Excess of net long-term capital gain attributable to property located in Puerto Rico over the net short-term capital loss (See instructions)	(02)		00
(b) Excess of net long-term capital gain attributable to other properties over the net short-term capital loss (See instructions)	(03)		00
(c) Lump-Sum distributions of qualified pension plans	(04)		00
(d) 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 2P of the return)	(05)		00
(e) Excess of net long-term capital gain attributable to the sale of shares from an eligible corporation or partnership over the net short-term capital loss (See instructions)	(06)		00
(f) Total (Add lines 2(a) through 2(e)).....	(07)		00
3. Adjusted Gross Income (Subtract line 2(f) from line 1)	(08)		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)	(09)		00
(b) Total additional deductions (Part 3, line 9 of the return)	(10)		00
(c) Personal exemption (Part 3, line 11 of the return)	(11)		00
(d) Total exemption for dependents (Part 3, line 12D of the return)	(12)		00
(e) Total deductions and exemptions (Add lines 4(a) through 4(d))	(13)		00
5. Net Taxable Income (Subtract line 4(e) from line 3. If it is less than zero, enter zero)	(14)		00
6. Determine the tax upon your income shown on line 5 according to tax tables and enter here	(15)		00
7. Multiply the sum of lines 2(b) and 2(c) by 20%	(16)		00
8. Multiply the sum of lines 2(a) and 2(d) by 10%	(17)		00
9. Multiply line 2(e) by 7%	(18)		00
10. Total tax under the alternate method (Add lines 6 through 9)	(19)		00

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

11. Net taxable income (Part 3, line 14 of the return)	(20)		00
12. Tax on the amount on line 11 according to tax tables	(21)		00
13. Determined tax (Enter here and on page 2, Part 4, line 15 of the return, the smaller of line 10 or 12 and check(X) Special tax on capital gains)	(22)		00

Schedule F Individual

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OTHER INCOME

200__

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

Taxpayer's name

Social Security Number

Part I Interest 31		Column A	Column B	Column C	Column D
Payer's name	Account Number	Eligible interest subject to withholding	Interest subject to withholding from financial institutions	Interest not subject to withholding from financial institutions	Other interest
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
1. Subtotal of interest..... (01)		00	(05)	00	(10) 00 (14) 00
2. Less: Interest exclusion (See instructions).....			(06)	00	(11) 00
3. Total interest (02)		00	(07)	00	(12) 00 (15) 00
4. Add line 3, Columns C and D.....					(16) 00
5. 17% tax of line 3, Columns A and B (Enter in Part 4, line 18 of the return)..... (03)		00	(08)	00	
6. Tax withheld (Submit Form 480.6B and/or Form 480.7).... (04)		00	(09)	00	
7. Total tax withheld (Add line 6, Columns A and B. Enter on Schedule B Individual, Part III, line 4)..... (13)				00	
8. Option to pay taxes from interest in Column A and/or B as ordinary income (Enter here the amount from line 3, Columns A and/or B)..... (17)					00
9. Total interest (Add lines 4 and 8. Transfer to Part 2, line 2A of the return)..... (20)					00

Part II Corporate Dividends and Partnerships Distributions 34			
Payer's name and address	Account Number	Column A	Column B
		Subject to withholding	Not subject to withholding
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
Less: Exempt amount from dividends distributed under Act No. 26 of 1978			(00
1. Total distributed amount (Transfer the total of Column B to Part 2, line 2E of the return)..... (01)		00	(04) 00
2. Special tax: 10% of Column A (Enter in Part 4, line 19 of the return)..... (02)		00	
3. Tax withheld (Submit Form 480.6B. Enter on Schedule B Individual, Part III, line 5)..... (03)		00	

NOTE: If you elected to include the distribution indicated in Column A as ordinary income, do not consider line 2 and transfer the total of line 1, Column A to Part 2, line 2D of the return.

Schedule H Individual

Rev 05.01



**INCOME FROM ANNUITIES
OR PENSIONS**

200__

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

Taxpayer's name

Social Security Number

Recipient of pension (check one): 1 Taxpayer 2 Spouse

35

Date in which you began receiving the pension: Day ____ Month ____ Year ____

Place where the service was performed: Puerto Rico United States Others _____

Pension granted by (check one): 1 ELA 2 Federal 3 Private Business Employer

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

1. Cost of annuity (amount paid). If it is zero, enter zero on line 10 and go to Part II.....(01)		00
2. Pension received in previous years.....(02)		00
3. Less:		
(a) Taxable pension received in previous years.....(03)		00
(b) Tax exempt pension received in previous years.....(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 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 (If you are age 60 or older, submit copy of birth certificate).....(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 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 2 I of the Long Form or in Part 2, line 3 of the Short Form).....(13)		00
13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 27B of the Long Form or in Part 4, line 14B of the Short Form).....(14)		00

Schedule I Individual

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ORDINARY AND NECESSARY EXPENSES

200__

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

Taxpayer's name

Social Security Number

Part I **Detail of Expenses** (See instructions)

58

1. Meals and entertainment			
A. Total expenses incurred or paid	(01)		00
B. Reimbursed expenses (meals and entertainment).....	(02)		00
C. Difference (If line 1B exceeds line 1A, enter the excess here and in Schedule F Individual, Part V)...	(03)		00
D. Difference (If line 1A exceeds line 1B, enter the excess here)	(04)		00
E. Enter 50% of line 1D (See instructions).....	(05)		00
2. Other expenses			
A. Cost and maintenance of uniforms.....	(11)	00	
B. Union dues, 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 2 I exceeds the amount on line 2H, enter the excess here and on Schedule F Individual, Part V. Otherwise, go to line 2K).....	(20)		00
K. If line 2H exceeds line 2 I, 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 Short Form).....	(32)		00
5. Federal Government Wages (Part 2, line 1C of the Long Form or Part 2, line 2 of the Short Form).....	(33)		00
6. Total wages (Add lines 4 and 5).....	(34)		00
7. Multiply line 6 by 3% and enter here.....	(35)		00
8. Deduction for ordinary and necessary expenses (Enter here and in Part 3, line 7E of the Short Form or in Schedule A Individual, Part II, line 5 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)).....	(40)		00

Schedule K Individual

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INDUSTRY OR BUSINESS INCOME

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire 65

Date operations began:

Day ___ / Month ___ / Year ___

Employer's Identification Number, Industry or Business Income (check one): Taxpayer [] 1 Spouse [] 2, Check here if this is your principal industry or business [], Case or concession number, Location of Industry or Business - Number, Street and City, Number of employees, Industrial Code, Code, Nature of industry or business (i.e. hotel, rent of equipment, etc.)

Fully Taxable [] (01), Tax Incentives under: Act No. 26 of 1978 [] (02), Act No. 8 of 1987 [] (03), Act No. 148 of 1988 [] (04), Act No. 78 of 1993 [] (05), Act No. 75 of 1995 [] (06), Act No. 14 of 1996 [] (07), Act No. 135 of 1997 [] (08), Act No. 362 of 1999 [] (09), Act No. 178 of 2000 [] (10)

Part II Determination of Gain or Loss 71

Table with 3 columns: Description, Line Number, Amount. Rows include: 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 II, line 2K of the return. If it is a loss, see instructions) (15) 00, 10. Special Tax Rate: Net income from Film Projects or Infrastructure Projects [] 7%; Business with exemption decree under Act 135 of 1997 [] 10% [] 7% [] 4% [] 2% [] Other [] % (Multiply line 9 by the corresponding %. Transfer to page 2, Part 4, line 22 of the return) (See instructions) (20) 00

Part III Operating Expenses and Other Costs 81

Table with 3 columns: Description, Line Number, Amount. Rows include: 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. Other expenses (Submit detailed schedule) (22) 00, 23. Total (Transfer to Part II, line 4 of this Schedule) (30) 00

Schedule L Individual

Rev. 05.01



FARMING INCOME

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire 66

Farming Income (check one):

Taxpayer 1 Spouse 2

Check here if this is your principal industry or business

Date operations began:

Day__ / Month__ / Year__

Employer's Identification Number

Location of Farming Business - Number, Street and City

EXEMPTION UNDER:

Act No. 225 of 1995 (01)

Section 1023(s) of the Code (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

Table with 3 columns: Description, Code, Amount. Rows include Net sales, Other income, Total income, Cost of goods sold (a-f), Gross income, Less: Operating expenses, Net income, Adjusted net income, Less: Exempt amount, Gain (or loss).

Part III Operating Expenses and Other Costs 83

Table with 3 columns: Description, Code, Amount. Rows include Salaries, Commissions, Payroll, Pension plans, Insurance, Interest, Rent, Taxes, Repairs, Motor vehicles, Utilities, Advertising, Travel, Meal and entertainment, Professional services, Materials, Depreciation, Bad debts, Other expenses, Total.

Schedule M Individual

Rev. 05.01



PROFESSIONS AND COMMISSIONS INCOME

200__

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

Income from (check one):

Taxpayer 1

Spouse 2

Check one:

Professions 3

Commissions 4

Check here if this is your principal industry or business

Employer's Identification 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

Table with 5 rows for income and expenses, and 2 columns for amounts. Includes items like 'Income', 'Less: Operating expenses', 'Net income', 'Less: Net operating loss from previous years', and 'Gain (or loss)'.

Part III

Operating Expenses and Other Costs

85

Table with 23 rows for various operating expenses and other costs, and 2 columns for amounts. Includes items like 'Salaries, commissions and allowances to employees', 'Commissions to businesses', 'Payroll expenses', 'Contributions to pension plans', etc.

Schedule N Individual

Rev. 05.01



RENTAL INCOME

200__

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

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

Part I Questionnaire 68

Rental Income (check one): Taxpayer <input type="checkbox"/> 1 Spouse <input type="checkbox"/> 2	Check here if this is your principal industry or business <input type="checkbox"/>	Code
Location of rented property - Number, Street and City		Fully Taxable <input type="checkbox"/> (01) Tax Incentives under: Act No. 78 of 1993 <input type="checkbox"/> (02) Act No. 52 of 1983 <input type="checkbox"/> (03) Act No. 8 of 1987 <input type="checkbox"/> (04) Act No. 135 of 1997 <input type="checkbox"/> (05)
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 <input type="text"/> % 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 2N of the return. 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="checkbox"/> 10% <input type="checkbox"/> 7% <input type="checkbox"/> 4% <input type="checkbox"/> 2% <input type="checkbox"/> Other _____ % (Multiply line 7 by the corresponding %. Transfer to page 2, Part 4, line 22 of the return).....(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. Other expenses (Submit detailed schedule).....(18)	00
19. Total (Transfer to Part II, line 2 of this Schedule).....(30)	00

Schedule O Individual

Rev. 05.01



ALTERNATE BASIC TAX

200__

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

Taxpayer's name		Social Security Number																	
<p>1. Adjusted Gross Income (Enter the amount from Part 2, line 5 of the return)..... (01)</p>		<p style="text-align: right;">91</p> <p style="text-align: right;">00</p>																	
<p>2. Less:</p> <p>(a) Ordinary and necessary expenses..... (02)</p> <p>(b) Long-term capital gain..... (03)</p> <p>(c) Total..... (04)</p>		<table border="1"> <tr><td style="width: 100px;"></td><td style="width: 100px;"></td><td style="width: 100px;"></td><td style="width: 100px;"></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </table>																	
<p>3. Adjusted Gross Income for purposes of the Alternate Basic Tax (Subtract line 2(c) from line 1)..... (05)</p>		<p style="text-align: right;">00</p>																	
<p>4. Regular Tax (The sum of lines 15 and 16 from Part 4 of the return, or the sum of the tax determined on line 6 of Schedule D2 Individual, if applicable, and line 16 from Part 4 of the return)..... (06)</p>		<p style="text-align: right;">00</p>																	
<p>5. Determine the Alternate Basic Tax as follows: If the Adjusted Gross Income (line 3) is:</p> <p>(a) \$75,000 but not over \$125,000 (\$37,500 to \$62,500, if married filing separate return), multiply line 3 by 10%.</p> <p>(b) Over \$125,000 but not over \$175,000 (over \$62,500 but not over \$87,500, if married filing separate return), multiply line 3 by 15%.</p> <p>(c) Over \$175,000 (over \$87,500, if married filing separate return), multiply line 3 by 20%.</p> <p>This is your Alternate Basic Tax (Enter the corresponding amount on this line)..... (07)</p>		<p style="text-align: right;">00</p>																	
<p>6. Excess of Alternate Basic Tax over Regular Tax (Subtract line 4 from line 5. If line 4 is larger than line 5, enter zero. If line 5 is larger than line 4, enter the difference here and transfer to Part 4, line 17 of the return)..... (10)</p>		<p style="text-align: right;">00</p>																	

Schedule P Individual

Rev. 05.01



GRADUAL ADJUSTMENT

200__

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

Taxpayer's name

Social Security Number

1. Net Taxable Income (Part 3, line 14 of the return or the net taxable income from Schedule D2 Individual, line 5)..... (01)	93	
2. Enter \$75,000 (\$37,500, if married filing separate return)..... (02)		00
3. Subtract line 2 from line 1..... (03)		00
4. 5% of line 3..... (04)		00
5. Limit: (a) Enter \$7,310 (\$3,655, if married filing separate return)..... (05)		
(b) Plus: 33% of personal exemption and exemption for dependents (Line 11 and line 12D from Part 3 of the return)..... (06)		
6. Total limit (Add lines 5(a) and 5(b))..... (07)		00
7. Gradual adjustment (The smaller of line 4 or 6. Enter here and in Part 4, line 16 of the return)..... (10)		00

Schedule R

Rev. 05.01



SPECIAL PARTNERSHIP

200 _____

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

Taxpayer's name

Social Security or Employer's Identification No.

Part I	Adjusted Basis Determination of a Partner in one or more Special Partnerships	Column A	Column B	Column C
Name of entity				
Employer's 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)	(01) 00	(02) 00	(03) 00
•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 Form 480.10 or 480.20, Part IV, line 16) .. (10)			00
14.	Loss carryforward for next year (Add lines 7 and 13 and subtract this amount from line 5(c))			00

Formulario 480-E

Form
Rev. 05.01



DECLARACION DE CONTRIBUCION ESTIMADA
ESTIMATED TAX DECLARATION

PARA USO OFICIAL
FOR OFFICIAL USE

Número de Serie - Serial Number

Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number

Año que comienza el - Taxable year beginning on
Día ____ / Mes ____ / Año ____
Day Month Year

Individuo Individual Corporación Corporation Sociedad Partnership

Año que termina el - Taxable year ending on
Día ____ / Mes ____ / Año ____
Day Month Year

Declaración Enmendada Amended Declaration Declaración Original Original Declaration

Si tiene la obligación de rendir una Declaración de Contribución Estimada, no podrá acogerse al beneficio de pagar el balance pendiente de pago de la contribución en dos plazos. If you are required to file an Estimated Tax Declaration, you are not entitled to the benefit of paying the balance of tax due in two installments.

Nombre y dirección del contribuyente - Taxpayer's name and address

Sello de Recibo
Receipt Stamp

1. Total Contribución Estimada Total Estimated Tax		00
2. Crédito Estimado por Cantidades Retenidas o Pagadas Estimated Credit for Amounts Withheld or Paid		00
3. Contribución Estimada Ajustada (Línea 1 menos línea 2) Adjusted Estimated Tax (Subtract line 2 from line 1)		00
4. Crédito por Contribución Pagada en Exceso Credit for Tax Paid in Excess		00
5. Contribución Estimada a Pagar (Línea 3 menos línea 4) Estimated Tax to be Paid (Subtract line 4 from line 3)		00
6. Importe de cada Plazo Amount of each Installment		00
7. Crédito por Contribución Pagada en Exceso No Reclamado en línea 4 Credit for Tax Paid in Excess not Claimed on line 4		00
8. Balance a Pagar: Balance to be paid:	(a) Primer Plazo First Installment	00
	(b) Segundo Plazo Second Installment	00
	(c) Tercer Plazo Third Installment	00
	(d) Cuarto Plazo Fourth Installment	00

JURAMENTO - OATH

Declaro bajo penalidad de perjurio que esta declaración ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa.

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

Título - Title

Firma del Contribuyente o Representante Autorizado
Taxpayer's or Duly Authorized Agent's Signature

Fecha - Date

Nota: Esta declaración no se deberá enviar con la planilla. La misma deberá rendirse por separado en la Colecturía del municipio donde reside o enviarla al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

Note: This declaration should not be sent with the return. The same must be filed separately at the Internal Revenue Collections Office of the municipality where you reside or sent to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501.

