







Taxpayer's name \_\_\_\_\_

SSN input boxes

- 7. Telephone service payment for communication with military personnel in combat zone (See instructions) ..... (30)
8. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)
A) Non university: Category (N) ..... (31) x \$2,500 ..... (34)
B) University student: Category (U) ..... (32) x \$2,500 ..... (35)
C) Disabled, blind or age 65 or older: Category (I) ..... (33) x \$2,500 ..... (36)
D) Total Exemption for Dependents (Add lines 8A through 8C) ..... (37)
9. Total Deductions and Exemptions (Add lines 5, 6L, 7 and 8D) ..... (38)
10. NET TAXABLE INCOME (Subtract line 9 from line 4. If line 9 is larger than line 4, enter zero) ..... (39)

Part 4

- 11. TAX DETERMINED (Use the amount of line 10 and the Tax Table or enter the amount of line 12, Schedule CO Individual, as applicable. See instructions) ..... (40)
12. Credit for Salaried Taxpayers (See instructions) ..... (41)
13. Credit for Contributions to the Educational Foundation for Free Selection of Schools ..... (42)
14. Credit for the purchase of automobiles propelled by alternative or mixed power (See instructions) ..... (43)
15. Credit for the acquisition or manufacture and installation of electric solar equipment (See instructions) ..... (44)
16. Tax Liability (Subtract line 12 through 15, whichever applies, from line 11. If it is less than zero, enter zero) ..... (45)
17. TAX WITHHELD AND REIMBURSABLE CREDITS:
A) Tax Withheld on Wages (Add lines 1A and 2A of Part 2 of the Short Form or lines 1A and 2A of Schedule CO Individual) ..... (46)
B) Tax Withheld on Annuities and Pensions (Schedule H Individual, Part II, line 13) ..... (47)
C) Compensatory Credit for Low Income Pensioners ..... (48)
D) Employment Credit ..... (49)
E) Total Tax Withheld and Reimbursable Credits (Add lines 17A through 17D) ..... (50)
18. AMOUNT OF TAX DUE (If line 16 is larger than line 17E, enter the difference here, otherwise, enter on line 23) ..... (51)
19. Less: Amount paid with automatic extension of time ..... (52)
20. Balance of Tax Due (If line 18 is larger than line 19, enter the difference here, otherwise, enter on line 23) ..... (53)
21. Less: Amount paid
(a) With Return or Electronic Transfer through a Certified Program ..... (54)
(b) Other Electronic Transfers ..... Transaction Number: ..... (55)
(c) Interest ..... (56)
(d) Surcharges and Penalties ..... (57)
22. BALANCE OF TAX DUE (Subtract line 21(a) and 21(b) from line 20) ..... (58)
23. AMOUNT OVERPAID (Subtract lines 17E and 19 from line 16. Indicate distribution on lines A and B) ..... (59)
A) Contribution to the San Juan Bay Estuary Special Fund ..... (60)
B) TO BE REFUNDED (If you want your refund to be deposited directly into an account, complete Part 5) ..... (61)

REMEMBER TO SIGN THE RETURN ON BACK

Taxpayer's Social Security Number

Grid for Social Security Number



Part 5 Taxpayer's name \_\_\_\_\_

**AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND**

Type of account:  Checking  Savings

Routing/transit number

Grid for Routing/transit number

Your account number

Grid for Your account number

Account in the name of

Grid for 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)

**OATH**

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.

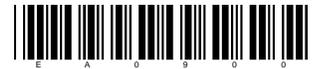
Taxpayer's Signature	Date	Spouse's Signature	Date
<b>W</b>		<b>W</b>	
Specialist's Name (Print)		Name of the Firm or Business	

Address	Registration Number	Employer Identification Number	
	Grid	Grid	
Zip Code	Self - employed Specialist (fill in here) <input type="radio"/>	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



**DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Social Security Number

Taxpayer's name \_\_\_\_\_

--	--	--	--	--	--	--	--	--	--

**Part I: Dependent's Information** (See instructions)

55

- 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.

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

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

57

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 Part 3, line 6H of the Short Form or line 6H of Schedule CO Individual)

--	--	--	--	--	--	--	--	--	--	--

\* See instructions.



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

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Social Security Number

Taxpayer's name \_\_\_\_\_

Grid for 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

Grid for Social Security Number

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

Grid for Social Security Number

Social Security Number

Date

Schedule CO Individual



2009

Rev. 01.10

OPTIONAL COMPUTATION OF TAX

Taxable year beginning on \_\_\_\_\_ and ending on \_\_\_\_\_

Social Security Number

Taxpayer's name \_\_\_\_\_

--	--	--	--	--	--	--	--	--	--

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

19

A - INCOME TAX WITHHELD

WAGES, COMMISSIONS, ALLOWANCES AND TIPS

B - TAXPAYER

C - SPOUSE

1. Wages, Commissions, Allowances and Tips  
ATTACH ALL YOUR WITHHOLDING STATEMENTS  
(Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).

					0	0
					0	0
					0	0
					0	0

					0	0
					0	0
					0	0
					0	0

					0	0
					0	0
					0	0
					0	0

Total of withholding statements with this schedule...

Total ..... (01)

					0	0
--	--	--	--	--	---	---

(03)

					0	0
--	--	--	--	--	---	---

(24)

					0	0
--	--	--	--	--	---	---

2. Federal Government Wages (See instructions) ..... (02)

					0	0
--	--	--	--	--	---	---

(04)

					0	0
--	--	--	--	--	---	---

(25)

					0	0
--	--	--	--	--	---	---

3. Income from Annuities and Pensions (Schedule H Individual, Part II, line 12) ..... (05)

(05)

					0	0
--	--	--	--	--	---	---

(26)

					0	0
--	--	--	--	--	---	---

4. Adjusted Gross Income (Add total of lines 1, 2 and 3 of Columns B and C, respectively) ..... (06)

(06)

					0	0
--	--	--	--	--	---	---

(27)

					0	0
--	--	--	--	--	---	---

5. STANDARD DEDUCTION AND PERSONAL EXEMPTION ..... (07)

(07)

3	0	7	5	0	0
---	---	---	---	---	---

(28)

3	0	7	5	0	0
---	---	---	---	---	---

6. ADDITIONAL DEDUCTIONS

A. Contributions to individual retirement accounts (Do not exceed from \$5,000 each):

Employer Identification Number

Contribution

Financial institution

Account number

--	--	--	--	--	--	--	--	--	--

					0	0
--	--	--	--	--	---	---

\_\_\_\_\_

Employer Identification Number

Contribution

Financial institution

Account number

--	--	--	--	--	--	--	--	--	--

					0	0
--	--	--	--	--	---	---

\_\_\_\_\_

Employer Identification Number

Contribution

Financial institution

Account number

--	--	--	--	--	--	--	--	--	--

					0	0
--	--	--	--	--	---	---

\_\_\_\_\_

Total contributions to individual retirement accounts (Distribute the amount as it corresponds to the taxpayer and his spouse) ..... (14)

					0	0
--	--	--	--	--	---	---

					0	0
--	--	--	--	--	---	---

B. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):

Employer Identification Number

Contribution

Institution

Account number

--	--	--	--	--	--	--	--	--	--

					0	0
--	--	--	--	--	---	---

\_\_\_\_\_

Annual deductible

					0	0
--	--	--	--	--	---	---

(21) Type of coverage:  1 Individual  2 Individual and age 55 or older  
 3 Family  4 Family and age 55 or older

Employer Identification Number

Contribution

Institution

Account number

--	--	--	--	--	--	--	--	--	--

					0	0
--	--	--	--	--	---	---

\_\_\_\_\_

Annual deductible

					0	0
--	--	--	--	--	---	---

(22) Type of coverage:  1 Individual  2 Individual and age 55 or older  
 3 Family  4 Family and age 55 or older

Total contributions (Add the smaller amount between the contribution and the annual deductible of each account. Distribute the amount as it corresponds to the taxpayer and his spouse) ..... (23)

					0	0
--	--	--	--	--	---	---

					0	0
--	--	--	--	--	---	---



B - TAXPAYER

C - SPOUSE

C. Contributions to governmental pension or retirement systems.....	(31)	<input type="text"/>	(53)	<input type="text"/>													
D. Deduction for Veterans (See instructions) .....	(32)	<input type="text"/>	(54)	<input type="text"/>													
E. Ordinary and necessary expenses (Schedule I Individual, Part I, line 8) .....	(33)	<input type="text"/>	(55)	<input type="text"/>													
F. Automobile loan interest (Do not exceed from a total of \$1,200. See instructions) Financial Institution _____ Loan Number _____																	
Employer Identification Number (34) <input type="text"/>	(34)	<input type="text"/>	(35)	<input type="text"/>													
G. Young people who work (See instructions) .....	(36)	<input type="text"/>	(37)	<input type="text"/>													
H. Educational Contribution Account (Schedule A1 Individual, Part II, line (10)) (See instructions) .	(37)	<input type="text"/>	(38)	<input type="text"/>													
I. Acquisition and installation of a personal computer used by dependents (See instructions) ..	(38)	<input type="text"/>	(39)	<input type="text"/>													
J. Contributions to the Endowment Fund of the University of Puerto Rico .....	(39)	<input type="text"/>	(40)	<input type="text"/>													
K. Total Additional Deductions (Add lines 6A through 6J, Columns B and C, respectively).	(40)	<input type="text"/>	(41)	<input type="text"/>													
7. Telephone service payment for communication with military personnel in combat zone (See instructions) .....	(41)	<input type="text"/>	(42)	<input type="text"/>													
8. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)																	
		TOTAL															
A) Non university: Category (N) .....	(42)	<input type="text"/>	<input type="text"/>	x \$2,500	(43)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(44)	<input type="text"/>						
B) University student: Category (U) .....	(43)	<input type="text"/>	<input type="text"/>	x \$2,500	(44)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(45)	<input type="text"/>						
C) Disabled, blind or age 65 or older: Category (I) .....	(44)	<input type="text"/>	<input type="text"/>	x \$2,500	(45)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(46)	<input type="text"/>						
D) Total Exemption for Dependents (Add lines 8A through 8C) .....	(48)	<input type="text"/>	<input type="text"/>		(47)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(48)	<input type="text"/>						
E) Enter 50% of the total on line 8D in Columns B and C .....	(49)	<input type="text"/>	<input type="text"/>		(49)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(50)	<input type="text"/>						
9. Total Deductions and Exemptions (Add lines 5, 6K, 7 and 8E, Columns B and C, respectively) ....	(50)	<input type="text"/>	<input type="text"/>		(50)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(51)	<input type="text"/>						
10. NET TAXABLE INCOME (Subtract line 9 from line 4. If line 9 is larger than line 4, enter zero) .....	(51)	<input type="text"/>	<input type="text"/>		(51)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(52)	<input type="text"/>						
11. Tax Determined Individually (Use the tax table and the amount entered in Columns B and C of line 10 to determine the tax individually. See instructions) ..	(52)	<input type="text"/>	<input type="text"/>		(52)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(53)	<input type="text"/>						
12. TOTAL TAX DETERMINED (Add the amounts in Columns B and C of line 11 and transfer it to Part 4, line 11 of the Short Form) .....	(67)	<input type="text"/>	<input type="text"/>		(67)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(68)	<input type="text"/>						

Continue in Part 4, line 11 of the Short Form.



INCOME FROM ANNUITIES OR PENSIONS

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Social Security Number

Taxpayer's name \_\_\_\_\_

Grid for 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) [Grid]

2. Pension received in previous years:
Year: \_\_\_\_\_
Amount: \_\_\_\_\_ ..... (02) [Grid]

3. Less:
(a) Taxable pension received in previous years:
Year: \_\_\_\_\_
Amount: \_\_\_\_\_ ..... (03) [Grid]

(b) Tax exempt pension received in previous years:
Year: \_\_\_\_\_
Amount: \_\_\_\_\_ ..... (04) [Grid]

4. Total (Add lines 3(a) and 3(b)) ..... (05) [Grid]

5. Cost of pension tax exempt recovered in previous years (Subtract line 4 from line 2) ..... (06) [Grid]

6. Cost of pension to be recovered (Subtract line 5 from line 1) ..... (07) [Grid]

Part II: Taxable Income (See instructions)

7. Total amount received in the year ..... (08) [Grid]

8. Tax exempt amount ..... (09) [Grid]

9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13) . (10) [Grid]

10. Cost of pension to be recovered (Same as line 6) ..... (11) [Grid]

11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9) ..... (12) [Grid]

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 3 of the Short Form or line 3 of Schedule CO Individual, as applicable) ..... (13) [Grid]

13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 17B of the Short Form) ..... (14) [Grid]

Schedule I Individual



2009

Rev. 01.10

ORDINARY AND NECESSARY EXPENSES

Taxable year beginning on \_\_\_\_\_ and ending on \_\_\_\_\_

Social Security Number

Grid for Social Security Number

Taxpayer's name \_\_\_\_\_

Part I: Detail of Expenses (See instructions)

Fill in one: (01)  1 Taxpayer  2 Spouse

58

1. Meals and entertainment

Form for meals and entertainment expenses (lines 1A-1E)

2. Other expenses

Form for other expenses (lines 2A-2K)

3. Total ordinary and necessary expenses (Add lines 1E and 2K. Enter the amount on this line) (31)

4. Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Short Form or line 1B or 1C, as applicable, of Schedule CO Individual) (32)

5. Federal Government Wages (Part 2, line 2B of the Short Form or line 2B or 2C, as applicable, of Schedule CO Individual) (33)

6. Total wages (Add lines 4 and 5) (34)

7. Multiply line 6 by 4% and enter here (35)

8. Deduction for ordinary and necessary expenses (Enter here and in Part 3, line 6E of the Short Form or line 6E, Column B or C, as applicable, of Schedule CO Individual, the smaller of the following amounts: line 3, line 7, or up to the limit of \$1,500 (\$750 if you choose the optional computation of tax)) (40)

