

If you choose the optional computation of tax for married individuals living together, do not complete lines 1 through 11 of Part 1, and go to Schedule CO Individual.

Part 1

	A-Income Tax Withheld	B-Wages, Commissions, Allowances and Tips
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).	00	00
Total of withholding statements with this return 02 <input type="checkbox"/>	00	00
Total	(01) 00	(03) 00
2. Federal Government Wages (See instructions)	(02) 00	(04) 00
3. Income from annuities and pensions (Schedule H Individual, Part II, line 12)		(05) 00
4. Adjusted Gross Income (Add lines 1B, 2B and 3B)		(06) 00
5. TOTAL DEDUCTIONS (Schedule A Individual, Part I, line 11)		(01) 00
6. Additional Personal Exemption for Veterans (See instructions)		(02) 00
7. PERSONAL EXEMPTION (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500)		(03) 00
8. EXEMPTION FOR DEPENDENTS (Complete Part 2, see instructions) A) (04) _____ X \$2,500 .. (06) 00 Joint custody or married filing separately → B) (05) _____ X \$1,250 .. (07) 00		
Total Exemption for Dependents (Add lines 8A and 8B)		(08) 00
9. SPECIAL DEDUCTION FOR CERTAIN INDIVIDUALS (See instructions)		(09) 00
10. Total Deductions and Exemptions (Add lines 5 through 9)		(10) 00
11. NET TAXABLE INCOME (Subtract line 10 from line 4. If line 10 is larger than line 4, enter zero)		(11) 00
12. TAX DETERMINED (Use the amount of line 11 and the Tax Table, as applicable. See instructions)		(12) 00
13. TAX WITHHELD, REIMBURSABLE CREDITS AND AMOUNT PAID:		
A) Tax withheld on wages (Add lines 1A and 2A or lines 1A and 2A of Schedule CO Individual)	(13) 00	
B) Tax withheld on annuities and pensions (Schedule H Individual, Part II, line 13)	(14) 00	
C) Employment Credit (See instructions)	(15) 00	
D) Credit for persons age 65 or older (See instructions)	(16) 00	
E) Compensatory credit for low income pensioners (See instructions)	(17) 00	
F) Credit for the payment of additional duties on luxury vehicles under Act 42-2005 (See instructions) (Taxpayer: _____ (18) ; Spouse: _____ (19))	(20) 00	
G) American Opportunity Tax Credit (Submit Schedule B2 Individual)	(21) 00	
H) Amount paid with automatic extension of time	(22) 00	
I) Total Tax Withheld, Reimbursable Credits and Amount Paid (Add lines 13A through 13H)		(23) 00
14. BALANCE:		
▪ If line 13 I is larger than line 12, you have an overpayment. Enter the difference here and on line 1 of page 1.		
▪ If line 13 I is smaller than line 12, you have a balance of tax due. Enter the difference here and on line 2 of page 1.		
▪ If the difference between line 13 I and line 12 is equal to zero, enter zero here and sign your return on page 1		(30) 00

Part 2

Dependent's Information (See instructions) 55								
	Joint Custody	Name, Initial	Last Name	Second Last Name	Relationship	Category* (N)(U)(I)	Date of Birth Day / Month / Year	Social Security Number
(01)	0							
(02)	0							
(03)	0							
(04)	0							
(05)	0							
(06)	0							
(07)	0							
(08)	0							
(09)	0							
(10)	0							

* See instructions.

Schedule A Individual

Rev. Feb 5 13 (Short Form)



DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

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

2012

Taxpayer's name

Social Security Number

Part I Deductions Applicable to Individual Taxpayers (See instructions)

1. Home mortgage interest
Name of entity to which payment was made
Mortgage
Loan Number
Employer Identification Number
Amount
Principal residence: First (01)
Second (02)
Second residence: First (03)
Second (04)
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions)
Loan Discounts (Points) Paid Directly by Borrower (See instructions)
a) Total home mortgage interest paid
b) Limit (Multiply the sum of Part 1, line 4 of the return and line 1, Part III of Schedule IE Individual by 30% and enter here)
c) Allowable deduction for mortgage interest
2. Casualty loss on your principal residence (See instructions)
3. Medical expenses (Part III, line 3)
4. Charitable contributions (Part III, line 8)
5. Loss of personal property as a result of certain casualties (See instructions)
6. Contributions to governmental pension or retirement systems
7. Contributions to individual retirement accounts (Do not exceed from \$5,000 or \$10,000 if married):
Financial inst. Account No. Employer Ident. No. Contribution
8. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):
Institution Account No. Employer Ident. No. Contribution
9. Educational Contribution Account (Part II, line (10)) (See instructions)
10. Interest paid on students loans at university level (See instructions):
Financial Inst. Loan No. Employer Ident. No. Amount
11. Total deductions applicable to individual taxpayers (Add lines 1 through 10 and transfer to Part 1, line 5 of the return)

Part II Beneficiaries of Educational Contribution Accounts (See instructions)

(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)
(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)
(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)
(10) Total contributions (Add lines (01) through (03) and transfer to Part I, line 9 of this Schedule)

Schedule B2 Individual

Rev. Feb 5 13

(Short Form)



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

2012

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

Taxpayer's name

Social Security Number

Part I Determination of Credit

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(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 an individual taxpayer and your adjusted gross income exceeds \$80,000 or \$160,000 if you are married, go to Part II. Otherwise, transfer this amount to page 2, Part 1, line 13G 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 or \$90,000 if your are an individual taxpayer	(38)	00	
3. Adjusted gross income (Enter the amount of Part 1, line 4 of the return or line 4, 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 or \$10,000 if you are an individual taxpayer	(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 two 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 1, line 13G of the return	(43)		00

Schedule CH Individual

Rev. Feb 5 13



**TRANSFER OF CLAIM FOR EXEMPTION FOR CHILD
(CHILDREN) OF DIVORCED OR
SEPARATED PARENTS**

2012

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

Taxpayer's name _____

Social Security Number _____

Fill in the joint custody oval if the dependent is subject to this condition.

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

taxable year 2012 for (enter the name(s) of child (children)):

	Joint Custody	Name, Initial	Last Name	Second Last Name	Social Security Number
(01)	<input type="radio"/>				
(02)	<input type="radio"/>				
(03)	<input type="radio"/>				
(04)	<input type="radio"/>				
(05)	<input type="radio"/>				
(06)	<input type="radio"/>				
(07)	<input type="radio"/>				
(08)	<input type="radio"/>				
(09)	<input type="radio"/>				
(10)	<input type="radio"/>				

Signature of parent releasing claim to exemption

(11) _____
Social Security Number

Date

Retention Period: Ten (10) years

Schedule CO Individual
Rev. Feb 5 13 **(Short Form)**



OPTIONAL COMPUTATION OF TAX

2012

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 and filing a joint return.

1. Wages, Commissions, Allowances and Tips **16**
ATTACH ALL YOUR WITHHOLDING STATEMENTS
(Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).

A - Income Tax Withheld

Wages, Commissions, Allowances and Tips

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 (07) 00

2. **Federal Government Wages** (See instructions) (02) 00 (04) 00 (08) 00

3. **Income from annuities and pensions** (Schedule H Individual, Part II, line 12) (05) 00 (09) 00

4. **Adjusted Gross Income** (Add total of lines 1, 2 and 3 of Columns B and C, respectively) (06) 00 (10) 00

5. DEDUCTIONS ALLOCATED IN HALF (50%) OF THE TOTAL (See instructions)

A) Home mortgage interest **17**

Name of entity to which payment was made	Mortgage	Loan Number	Employer Ident. No.	Amount
First residence:	First		(01)	(05) 00
	Second		(02)	(06) 00
Second residence:	First		(03)	(07) 00
	Second		(04)	(08) 00
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions)				(09) 00
Loan Discounts (Points) Paid Directly by Borrower (See instructions)				(10) 00
1) Total home mortgage interest paid				(11) 00
2) Limit (Multiply the sum of line 4, Columns B and C of this Schedule and line 1, Part III of Schedule IE Individual by 30% and enter here)				(12) 00
3) Allowable deduction for mortgage interest (Enter the smaller of lines A(1) and A(2). If the total interest does not exceed 30% of the income for any of the 3 previous years, fill in here <input type="radio"/> 1) (13) (See instructions)				(14) 00
B) Casualty loss on your principal residence (See instructions)				(15) 00
C) Medical expenses (Schedule A Individual, Part III, line 3)				(16) 00
D) Charitable contributions (Schedule A Individual, Part III, line 8)				(17) 00
E) Loss of personal property as a result of certain casualties (See instructions)				(18) 00
F) Total deductions allocated in half (50%) of the total (Add lines 5A through 5E)				(19) 00
G) Enter 50% of the total of line 5F in Columns B and C				(20) <input type="text"/> 00

B - TAXPAYER

C - SPOUSE

<input type="text"/> 00	(21) <input type="text"/> 00
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6. **DEDUCTIONS INDIVIDUALLY ALLOCATED** (See instructions): 18

A) Contributions to governmental pension or retirement systems (01)

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

Financial inst. Account No. Employer Ident. No. Contribution

_____ (02) _____ (05) _____

_____ (03) _____ (06) _____

_____ (04) _____ (07) _____

Total contributions to individual retirement accounts (Distribute the amount as it corresponds to the taxpayer and spouse) (08) 00

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

Institution Account No. Employer Ident. No. Contribution

_____ (11) _____ (15) _____

Annual deductible (09) _____ Type of (12) 1 Individual 2 Individual and age 55 or older
 coverage: 3 Family 4 Family and age 55 or older (16) Effective date _____

Institution Account No. Employer Ident. No. Contribution

_____ (13) _____ (17) _____

Annual deductible (10) _____ Type of (14) 1 Individual 2 Individual and age 55 or older
 coverage: 3 Family 4 Family and age 55 or older (18) Effective date _____

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 spouse) (19) 00

D) Educational Contribution Account (Complete line 15) (See instructions) (20) 00

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

Financial inst. Loan No. Employer Ident. No. Amount

_____ (21) _____ (23) _____

_____ (22) _____ (24) _____

Total interest paid on students loans (25) 00

F) **Total deductions individually allocated** (Add lines 6A through 6E, Columns B and C, respectively) (26) 00

7. **Additional Personal Exemption for Veterans** (See instructions) (27) 00

8. **PERSONAL EXEMPTION** (28) 3,500

9. **EXEMPTION FOR DEPENDENTS** (Complete Part 2 of the return, see instructions)

A) (29) _____ X \$2,500 (30) 00

B) (31) _____ X \$1,250 (Joint custody) (32) 00

C) **Total exemption for dependents** (Add lines 9A and 9B) (33) 00

D) Enter 50% of the total of line 9C in Columns B and C (34) 00

10. **SPECIAL DEDUCTION FOR CERTAIN INDIVIDUALS** (See instructions) (35) 00

11. **Total Deductions and Exemptions** (Add lines 5G, 6F, 7, 8, 9D and 10, Columns B and C, respectively) (36) 00

12. **NET TAXABLE INCOME** (Subtract line 11 from line 4. If line 11 is larger than line 4, enter zero) (37) 00

13. **Tax Determined Individually** (Use the Tax Table and the amount entered in Columns B and C of line 12 to determine the tax individually. See instructions) (38) 00

14. **TOTAL TAX DETERMINED** (Add the amounts of Columns B and C of line 13 and transfer it to Part 1, line 12 of the Short Form) (60) 00

Continue in Part 1, line 12 of the Short Form.

15. **BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS** (See instructions) 57

(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	00
(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	00
(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	00
(10)	Total contributions (Add lines (01) through (03) and transfer to line 6D, Column B or C, as applicable)						00

Schedule H Individual
(Short Form)

Rev. Feb 5 13



**INCOME FROM ANNUITIES
OR PENSIONS**

2012

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 during the year	(08)	00
8. Tax exempt amount (Enter here and on Schedule IE Individual, Part II, line 8. Do not exceed the amount indicated on line 7)	(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 1, line 3 of the return or line 3, 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 1, line 13B of the return)	(14)	00

Schedule IE Individual

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EXCLUDED AND EXEMPT INCOME

2012

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Fill in one: (01)
 1 Taxpayer 2 Spouse
 3 Both

Social Security Number _____

Part I Exclusions from Gross Income

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		Items Considered for the Home Mortgage Interest Limitation	Items subject to Alternate Basic Tax
1. Life insurance	(02)	00	
2. Donations, legacies and inheritances	(03)	00	
3. Compensation for injuries or sickness	(04)	00	
4. Benefits from federal social security for old-age and survivors	(05)	00	
5. Income derived from discharge of debts (See instructions)	(06)	00	
6. IVU Loto prizes	(07)	00	
7. Meal and travel expenses paid to Certain Volunteers up to \$1,500 under Act 261-2004	(08)	00 (62)	00
8. Child support payments.....	(09)	00	
9. Amounts paid by an employer as reimbursement of expenses related to trips, meals, lodging, entertainment and others	(10)	00	
10. Other exclusions	(11)	00 (63)	00
11. Total (Add lines 1 through 10).....	(15)	00 (65)	00

Part II Exemptions from Gross Income

1. Fringe benefits paid by the employer in relation to a cafeteria plan	(16)	00	
2. Interest upon the following instruments:			
A) Obligations from the United States Government, any of its states, territories or political subdivisions.....	(17)	00	
B) Obligations from the Government of Puerto Rico.....	(18)	00	
C) Securities under Agricultural Loans Act	(19)	00 (66)	00
D) Certain Mortgages (See instructions).....	(20)	00 (67)	00
E) Obligations secured or guaranteed under the Servicemen's Readjustment Act of 1944	(21)	00 (68)	00
F) Securities issued by cooperative associations up to \$5,000.....	(22)	00 (69)	00
G) Deposits in Puerto Rico interest bearing accounts up to \$2,000 (\$4,000 for married filing jointly) (Schedule F Individual)	(23)	00 (70)	00
H) Obligations issued by the Conservation Trust, Housing and Human Development Trust and San Juan Monuments Patronage	(24)	00	
3. Dividends received from the following organizations:			
A) Limited dividends corporations	(25)	00 (71)	00
B) Cooperative associations	(26)	00 (72)	00
C) International Insurer or Holding Company of the International Insurer	(27)	00	
4. Expenses of priests or ministers (See instructions).....	(28)	00 (73)	00
5. Recapture of bad debts, prior taxes, surcharges and other items.....	(29)	00 (74)	00
6. Stipends received by certain physicians during the internship period (Form 499R-2/W-2PR).....	(30)	00 (75)	00
7. Prizes from the Lottery of Puerto Rico and the Additional Lottery	(31)	00	
8. Income from pensions or annuities, up to the applicable limitation (Schedule H Individual, Part II, line 8).....	(32)	00 (76)	00
9. Christmas Bonus, Summer Bonus and Medicine Bonus	(33)	00 (77)	00
10. Gain from the sale or exchange of principal residence by certain individuals (Schedule D1 Individual)	(34)	00	
11. Certain income related to the operation of an employees owned special corporation (See instructions).....	(35)	00 (78)	00
12. Cost of living allowance (COLA) (Federal Form W-2).....	(36)	00	
13. Unemployment compensation	(37)	00 (79)	00
14. Compensation received from active military service in a combat zone (Federal Form W-2).....	(38)	00	
15. Income received or earned in relation to the celebration of sports games organized by international associations or federations	(39)	00 (80)	00
16. Compensation received by an eligible investigator or scientist (Form 480.6D).....	(40)	00	
17. Compensation received by an eligible investigator or scientist in the District under Act 214-2004.....	(41)	00	
18. Rents from the Historic Zone	(42)	00 (81)	00
19. Compensation to citizens and aliens nonresidents of Puerto Rico for the production of film projects	(43)	00	
20. Income from sources outside of Puerto Rico (Nonresidents or part-year residents).....	(44)	00	
21. Remuneration received by employees of foreign governments or international organizations.....	(45)	00	
22. Income from buildings rented to the Government of Puerto Rico for public hospitals, health or convalescent homes, public schools (Contracts in force at November 22, 2010).....	(46)	00	
23. Income derived by the taxpayer from the resale of personal property or services which acquisition was subject to tax under Section 3070.01 or Section 2101 of the Internal Revenue Code of 1994.....	(47)	00	
24. Accumulated Gain in Nonqualified Options.....	(48)	00	
25. Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1023.06(j)	(49)	00	
26. Distributions from Non Deductible Individual Retirement Accounts.....	(50)	00	
27. Special Compensation Paid due to a Liquidation or Close of Businesses under Article 10 of Act No. 80 of May 30, 1976.....	(51)	00 (82)	00
28. Distributions of Dividends or in Liquidation from Exempt Businesses	(52)	00	
29. Salaries from Overtime during Emergency Situations (Form 499R-2/W-2PR)	(53)	00 (83)	00
30. Income from copyrights up to \$10,000 under Act 516-2004.....	(54)	00	
31. Income received by designers and translators up to \$6,000 under Act 516-2004.....	(55)	00	
32. Distributable share on exempt income from flow-through entities (Forms 480.60 S, 480.60 SE, 480.60 CI, 480.60 F. See instructions)	(56)	00 (84)	00
33. Other exemptions	(57)	00 (85)	00
34. Total (Add lines 1 through 33)	(60)	00 (86)	00

Part III Total

1. Total of items considered for the home mortgage interest limitation (Add line 11 of Part I and line 34 of Part II, first column).....	(61)	00	
2. Total of items subject to alternate basic tax (Add line 11 of Part I and line 34 of Part II, second column).....	(67)		00