

SHORT FORM

RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)
2001 COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY 2001

Serial Number

Liquidator Reviewer
R M V1 V2 P1 P2 N D E A G

INDIVIDUAL INCOME TAX RETURN

FOR CALENDAR YEAR 2001 OR TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____

RETURN: ORIGINAL AMENDED
 DECEASED DURING THE YEAR

Payment Stamp

First Name Initial Last Name Second Last Name
Postal Address
Zip Code
"Place Label here".
Spouse's First Name 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 M F
Spouse's Social Security Number
Spouse's Date of Birth
Day Month Year
Home Telephone
Office Telephone
CHANGE OF ADDRESS
 Yes No

Receipt Number: _____
Amount: _____

Part 1
YES NO
A. United States Citizen?
B. Resident of Puerto Rico at the end of the year?
C. Tax exempt income from the Lottery of Puerto Rico?
D. Income from racetrack winnings in Puerto Rico?
E. Other exempt income? (Submit Schedule)
F. Obligation to make payments to ASUME?
FILING STATUS AT THE END OF THE TAXABLE YEAR:
1) Married living with spouse and filing jointly
2) Married not living with spouse (Not head of household) (Submit spouse's name and social security number)
3) Head of household
4) Single
HIGHEST SOURCE OF INCOME:
G. Government, Municipalities and Public Corporations Employee
H. Federal Government Employee
I. Private Business Employee
J. Retired/Pensioner
Your occupation _____ Spouse's occupation _____
2002 RETURN
 SPANISH ENGLISH

Use this form only if you meet all the following requirements:

- Your gross income is not more than \$75,000.
- Your income consists only of wages and compensation subject to withholding, annuities and pensions.
- You have not received income from alimony pension, interest, dividends, sole proprietorship or other income.
- You claim the standard deduction.
- You do not file under the status of married filing separate returns.
- You only claim credit for contributions to the Educational Foundation for Free Selection of Schools.
- You are not required to file an Estimated Tax Declaration.
- You are a United States citizen or a resident alien.
- You do not claim a foreign tax credit.
- You do not claim credit for withholding of income tax at source for services rendered.

If you do not meet all these requirements, you must file the **Long Form**.

Part 2
Receipt Stamp
1. Wages, Commissions, Allowances and Tips A-Income Tax Withheld B-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)
Income Tax Withheld Federal Wages
2. Federal Government Wages (See instructions).....(01) _____ 00 (02) _____ 00
3. Income from Annuities and Pensions (Schedule H Individual, Part II, line 12)..... (03) _____ 00
4. Adjusted Gross Income (Add lines 1B, 2B and 3)..... (10) _____ 00

Schedule A 1 Individual

Rev. 05.01



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 Day / Month / Year	Relationship	Category (N) (U) (I) See instructions	Social Security Number		
(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 Day / Month / Year	Relationship	Social Security Number	Contributed Amount
(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 H Individual

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**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

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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

