

Liquidator	Reviewer	<b>2018</b> GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY <b>2018</b> <b>INDIVIDUAL INCOME TAX RETURN</b> FOR CALENDAR YEAR 2018 OR TAXABLE YEAR BEGINNING ON _____, _____ AND ENDING ON _____, _____	Serial Number
R G RO V1 V2 P1 P2 N D1 D2 E A M			<input type="radio"/> AMENDED RETURN <input type="radio"/> DECEASED DURING THE YEAR: ____/____/____ <span style="font-size:8px;">Day Month Year</span> <input type="radio"/> TAXPAYER <input type="radio"/> SPOUSE <input type="radio"/> SURVIVING SPOUSE FILES ANOTHER RETURN FOR THE TAXABLE YEAR (Submit social security number and date of death of the deceased spouse: ____-____-____; Day Month Year)

Taxpayer's First Name _____ Initial _____ Last Name _____ Second Last Name _____ Postal Address _____ Zip Code _____ Spouse's First Name and Initial _____ Last Name _____ Second Last Name _____ Home Address (Town or Urbanization, Number, Street) _____ Zip Code _____ E-Mail Address _____	Taxpayer's Social Security Number _____ Date of Birth _____ Sex <input type="radio"/> M <input type="radio"/> F Day Month Year Spouse's Social Security Number _____ Spouse's Date of Birth _____ Sex <input type="radio"/> M <input type="radio"/> F Day Month Year Home Telephone _____ Work Telephone _____ CHANGE OF ADDRESS: <input type="radio"/> Yes <input type="radio"/> No EXTENSION OF TIME: <input type="radio"/> Yes <input type="radio"/> No	Receipt Stamp GOVERNMENT CONTRACT: <input type="radio"/> Taxpayer <input type="radio"/> Spouse
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<b>Questionnaire</b>	<table style="width:100%;"> <tr> <td style="width:10%; text-align:center;">YES NO</td> <td>A. <input type="radio"/> <input type="radio"/> United States Citizen? (See instructions)</td> <td rowspan="2">I. HIGHEST SOURCE OF INCOME:            1. <input type="radio"/> Government, Municipalities or Public Corporations Employee            2. <input type="radio"/> Federal Government Employee            3. <input type="radio"/> Private Business Employee            4. <input type="radio"/> Retired/Pensioner            5. <input type="radio"/> Self-Employed (Indicate principal industry or business)            6. <input type="radio"/> Other _____</td> </tr> <tr> <td></td> <td>B. <input type="radio"/> <input type="radio"/> Resident of Puerto Rico during the entire year?            If "No", indicate one of the following:            1. <input type="radio"/> Date moved to P.R. (Day ____ Month ____ Year ____)            2. <input type="radio"/> Date moved from P.R. (Day ____ Month ____ Year ____)            3. <input type="radio"/> Nonresident during the entire year</td> </tr> <tr> <td></td> <td>C. <input type="radio"/> <input type="radio"/> Did you generate income during the period that you were not resident of PR that is not included on this return? (If you answered "Yes", indicate the amount):            1. <input type="radio"/> Attributable to the taxpayer \$ _____            2. <input type="radio"/> Attributable to the spouse \$ _____</td> <td rowspan="2">J. FILING STATUS AT THE END OF THE TAXABLE YEAR:            1. <input type="radio"/> Married            (Fill in here <input type="radio"/> if you choose the optional computation and go to Schedule CO Individual)            2. <input type="radio"/> Individual taxpayer            (Fill in and submit spouse's name and social security number if you are:  <input type="radio"/> Married with a complete separation of property prenuptial agreement  <input type="radio"/> Married not living with spouse)            3. <input type="radio"/> Married filing separately            (Submit spouse's name and social security number above)</td> </tr> <tr> <td></td> <td>D. <input type="radio"/> <input type="radio"/> Other excluded or tax exempt income?            (Submit Schedule IE Individual)            E. <input type="radio"/> <input type="radio"/> Resident individual investor? (Submit Schedule F1 Individual)            F. <input type="radio"/> <input type="radio"/> Partner of a partnership subject to tax under the Federal Internal Revenue Code?            G. <input type="radio"/> <input type="radio"/> Active military service in a combat zone during the taxable year? (Date in which you ceased in the service: Day ____ Month ____ Year ____)            H. <input type="radio"/> <input type="radio"/> Qualified physician under Act 14-2017?            1. <input type="radio"/> Taxpayer (Decree No. _____)            2. <input type="radio"/> Spouse (Decree No. _____)</td> </tr> </table>	YES NO	A. <input type="radio"/> <input type="radio"/> United States Citizen? (See instructions)	I. 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YES NO	A. <input type="radio"/> <input type="radio"/> United States Citizen? (See instructions)	I. HIGHEST SOURCE OF INCOME: 1. <input type="radio"/> Government, Municipalities or Public Corporations Employee 2. <input type="radio"/> Federal Government Employee 3. <input type="radio"/> Private Business Employee 4. <input type="radio"/> Retired/Pensioner 5. <input type="radio"/> Self-Employed (Indicate principal industry or business) 6. <input type="radio"/> Other _____											
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<b>GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.</b>			
<b>Refund</b>	1. AMOUNT OVERPAID (Part 3, line 29. Indicate distribution on lines A, B, C and D) ..... <b>01</b> ..... (01)		00
	A) To be credited to estimated tax for 2019 ..... (02)		00
	B) Contribution to the San Juan Bay Estuary Special Fund ..... (03)		00
	C) Contribution to the University of Puerto Rico Special Fund ..... (04)		00
	D) TO BE REFUNDED (If you want your refund to be deposited directly into an account, complete the Deposit Part) ..... (05)		00
<b>Payment</b>	2. AMOUNT OF TAX DUE (Part 3, line 29) ..... (06)		00
	3. Less: Amount paid (a) With Return or Electronic Transfer through a Certified Program ..... (07)		00
	(b) Interests ..... (08)		00
	(c) Surcharges _____ and Penalties ..... (09)		00
	4. BALANCE OF TAX DUE (Subtract line 3(a) from line 2 and add lines 3(b) and 3(c)) ..... (10)		00

<b>Deposit</b>	<b>AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND</b>		
	Type of account <input type="radio"/> Checking <input type="radio"/> Savings	Routing/transit number <input style="width:100%;" type="text"/>	Account number <input style="width:100%;" type="text"/>
	Account in the name of: _____ and _____ (Print complete name as it appears on your account. If married and filing jointly, include your spouse's name)		

I hereby declare under penalty of perjury that I have examined the information included in this return, schedules and other documents attached to it, 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 _____ <input checked="" type="checkbox"/>		Spouse's Signature _____ Date _____ <input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Specialist's Name (Print) _____		Name of the Firm or Business _____
Specialist's Signature _____ Date _____		Self-employed Specialist (fill in here) <input type="radio"/> Registration Number _____

**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.

If you choose the optional computation of tax for married individuals living together and filing a joint return, do not complete Parts 1 and 2, neither lines 14 through 20 of Part 3, and go to Schedule CO Individual.

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).

Table with 2 columns: Act 14-2017 (radio buttons) and Amount (00).

B-Wages, Commissions, Allowances and Tips

Table with 2 columns: Amount (00).

Total of withholding statements with this return (02) [ ]

(02) [ ] 00

(04) [ ] 00

C- Federal Government Wages (Total of W-2 Forms with this return [ ]) Exempt wages under Sec. 1031.02(a)(36) of the Code

Income Tax Withheld (03) [ ] 00

Federal Wages (05) [ ] 00

2. Other Income (or Losses):

Table with 2 columns: Description (A-S) and Amount (00).

3. Total Income (Add lines 1B, 1C and 2A through 2S) (26) 00
4. Alimony Paid (Recipient's social security No. (27) (Judgment No. (28) (29) 00
5. Adjusted Gross Income (Subtract line 4 from line 3) (30) 00

6. Total Deductions (Schedule A Individual, Part I, line 11 or Part II, line 6) (01) 00
7. Personal Exemption (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500) (02) 00
8. Exemption for Dependents (Complete Schedule A1 Ind., see instructions): A) (03) [ ] x \$2,500 (05) [ ] 00
Joint custody or married filing separately -> B) (04) [ ] x \$1,250 (06) [ ] 00
Total Exemption for Dependents (Add lines 8A and 8B) (07) 00
9. Additional Personal Exemption for Veterans (\$1,500 per veteran. If both spouses are veterans, \$3,000) (08) 00
10. Total Deductions and Exemptions (Add lines 6 through 9) (09) 00
11. Net income before the deduction under Act 185-2014 (Subtract line 10 from line 5. If line 10 is more than line 5, enter zero) (10) 00
12. Allowable deduction under Act 185-2014 (See instructions) (11) 00
13. NET TAXABLE INCOME (Subtract line 12 from line 11. If line 12 is more than line 11, enter zero) (12) 00

14. TAX: (21) 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien 4 Form SC 2668 (22) 00
15. Gradual Adjustment Amount (Determine adjustment if the amount indicated on line 13 or Schedule A2 Ind., line 11 is more than \$500,000) (Schedule P Ind., line 7) (23) 00
16. REGULAR TAX BEFORE THE CREDIT (Add lines 14 and 15) (24) 00
17. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) (25) 00
18. NET REGULAR TAX (Subtract line 17 from line 16) (26) 00
19. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) (27) 00
20. Credit for alternate basic tax (Schedule O Individual, Part III, line 4) (28) 00
21. TOTAL TAX DETERMINED (Subtract line 20 from the sum of lines 18 and 19 or enter the amount from Schedule CO Individual, line 24, as applicable) (29) 00
22. Recapture of credit claimed in excess (Schedule B Individual, Part I, line 3) (30) 00
23. Tax credits (Schedule B Individual, Part II, line 23) (31) 00
24. TAX LIABILITY (Subtract line 23 from the sum of lines 21 and 22. If it is less than zero, enter zero) (32) 00
25. TAX WITHHELD AND PAID
A) Tax withheld on wages (Add lines 1A and 1C of Part 1 or lines 1A and 2A of Schedule CO Individual) (33) [ ] 00
B) Other payments and withholdings (Schedule B Individual, Part III, line 22) (34) [ ] 00
C) Amount paid with automatic extension of time (35) [ ] 00
D) Total Tax Withheld and Paid (Add lines 25A through 25C) (36) 00
26. AMOUNT OF TAX DUE (If line 25D is less than line 24, enter the difference here, otherwise, enter on line 27) (37) 00
27. Excess of Tax Withheld, Paid and Reimbursable Credit (38) 00
28. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part II, line 21) (39) 00
29. BALANCE:
- If line 27 is more than the sum of lines 26 and 28, you have an overpayment. Enter the difference here and on line 1 of page 1.
- If line 27 is less than the sum of lines 26 and 28, you have a balance of tax due. Enter the difference here and on line 2 of page 1.
- If the difference between line 27 and the sum of lines 26 and 28 is equal to zero, enter zero here and sign your return on page 1. (50) 00

THE AMOUNT SHOWN ON LINE 29 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.

Schedule A Individual

Rev. Feb 20 19



DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

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

2018

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
a) Principal residence: First (01) 00 (05)
b) Second (02) 00 (06)
c) Second residence: First (03) 00 (07)
d) Second (04) 00 (08)
e) Home mortgage interest of the principal residence not reported on Form 480.7A (See instructions)
1 CC RI 18-01 (09) \$ Borrower's Social Sec. No. (10) 2 Form 1098 and other (12) \$ 00 (13)
f) Loan Origination Fees (Points) Paid Directly by Borrower (See instructions) 00 (14)
g) Loan Discounts (Points) Paid Directly by Borrower (See instructions) 00 (15)
h) Total home mortgage interest paid 00 (16)
i) Limit (Multiply the sum of Part 1, line 5 of the return and line 1, Part III of Schedule IE Individual by 30% and enter here) 00 (17)
j) Allowable deduction for mortgage interest (Enter the smaller of lines 1(h), 1(i) or \$35,000. If the total interest does not exceed 30% of the income for any of the 3 previous years, fill in here 1 ) (18)(See instructions) (19) 00
2. Casualty loss on your principal residence (See instructions) (20) 00
3. Medical expenses (Part III, line 3) (21) 00
4. Charitable contributions (Part III, line 8) (22) 00
5. Loss of personal property as a result of certain casualties (See instructions) (23) 00
6. Contributions to governmental pension or retirement systems (24) 00
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
(25) (28) (31) 1Taxpayer 2 Spouse
(26) (29) (32) 1Taxpayer 2 Spouse
(27) (30) (33) 1Taxpayer 2 Spouse
Total contributions to individual retirement accounts (34) 00
8. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):
Institution Account No. Employer Ident. No. Contribution
(39) (41)
Annual Deductible (35) Type of coverage: (37) 1 Individual 2 Individual and age 55 or older Effective date
3 Family 4 Family and age 55 or older (42)
Institution Account No. Employer Ident. No. Contribution
(40) (43)
Annual Deductible (36) Type of coverage: (38) 1 Individual 2 Individual and age 55 or older Effective date
3 Family 4 Family and age 55 or older (44)
Total contributions (Add the smaller amount between the contribution and the annual deductible of each account) (45) 00
9. Educational Contribution Account (Schedule A1 Individual, Part II, line (21)) (See instructions) (46) 00
10. Interest paid on students loans at university level (See instructions):
Financial Inst. Loan No. Employer Ident. No. Amount
(47) (52)
(48) (53)
(49) (54)
(50) (55)
(51) (56)
Total interest paid on students loans (57) 00
11. Total deductions applicable to individual taxpayers (Add lines 1 through 10 and transfer to Part 2, line 6 of the return. If you answered "No" to question B of the questionnaire on page 1 of the return, continue with Part II) .. (58) 00

Part II Computation of Allowable Amounts of Deductions to Nonresident or Part-year Resident

1. Total gross income earned during the period of residence in Puerto Rico (Part 1, line 5 of the return) (59) 00
2. Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return) (60) 00
3. Total Gross Income (Add lines 1 and 2) (61) 00
4. Percentage of income related to the period of residence in Puerto Rico (Divide line 1 by line 3. Enter the result rounded to two decimal places) (62) %
5. Total deductions applicable to individual taxpayers (Part 1, line 11) (63) 00
6. Total deductions attributable to the period of residence in Puerto Rico (Multiply line 5 by line 4 and transfer to Part 2, line 6 of the return) (70) 00

Taxpayer's name	Social Security Number
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<b>Part III</b>	<b>Medical expenses and Charitable Contributions</b>	<b>46</b>
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Name of person or institution to whom payment was made	Employer Identification Number	(A) Medical Expenses	(B) Contributions	Nature of Organization	(C) Conservation Easement and Museological Institutions	(D) Contributions to Municipalities and Others
	(01)	00	(18) 00	(35)	(49) 00	00
	(02)	00	(19) 00	(36)	(50) 00	00
	(03)	00	(20) 00	(37)	(51) 00	00
	(04)	00	(21) 00	(38)	(52) 00	00
	(05)	00	(22) 00	(39)	(53) 00	00
	(06)	00	(23) 00	(40)	(54) 00	00
	(07)	00	(24) 00	(41)	(55) 00	00
	(08)	00	(25) 00	(42)	(56) 00	00
	(09)	00	(26) 00	(43)	(57) 00	00
	(10)	00	(27) 00	(44)	(58) 00	00
	(11)	00	(28) 00	(45)	(59) 00	00
	(12)	00	(29) 00	(46)	(60) 00	00
	(13)	00	(30) 00	(47)	(61) 00	00
	(14)	00	(31) 00	(48)	(62) 00	00
1. Total Columns A, B, C and D .....	(15)	00	(32) 00		(63) 00	(66) 00
2. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 6% and enter here (See instructions) .....	(16)	00				
3. Allowable deduction for medical expenses (Subtract line 2 from line 1. Enter here and in Part I, line 3 of this Schedule or on Schedule CO Individual, line 7C) .....	(17)	00				
4. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 50% and enter here (See instructions) ...	(33)			00		
5. Deduction for contributions (Enter the smaller of lines 1B and 4) .....	(34)			00		
6. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 30% and enter here (See instructions) .....	(64)				00	
7. Deduction for contributions to Conservation Easements and Museological Institutions (Enter the smaller of lines 1C and 6) ...	(65)				00	
8. Total allowable deductions for contributions (Add lines 1D, 5 and 7. Enter here and in Part I, line 4 of this Schedule or on Schedule CO Individual, line 7D) .....	(70)					00

**Schedule A1 Individual**

Rev. Feb 20 19



**DEPENDENTS AND BENEFICIARIES  
OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

**2018**

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

Taxpayer's name

Social Security Number

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

55

**IMPORTANT INFORMATION**

Do not include the spouse on this schedule. A married individual who lives with his/her spouse for tax purposes, should not include the spouse as part of the dependents.

Submit this Schedule with your return in order to consider the exemption for dependents.

Fill in the oval for joint custody if the dependent is subject to this condition. The exemption will be \$1,250 for each taxpayer.

	First Name, Initial	Last Name	Second Last Name	Joint Custody	Date of Birth Day / Month / Year	Relationship	Category * (N)(U)(I)	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"/>				
(11)				<input type="radio"/>				
(12)				<input type="radio"/>				
(13)				<input type="radio"/>				
(14)				<input type="radio"/>				
(15)				<input type="radio"/>				
(16)				<input type="radio"/>				
(17)				<input type="radio"/>				
(18)				<input type="radio"/>				
(19)				<input type="radio"/>				
(20)				<input type="radio"/>				

\* See instructions.





**Schedule A2 Individual**

Rev. Feb 20 19



**TAX ON INCOME SUBJECT TO PREFERENTIAL RATES**

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

**2018**

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

Fill in one: (01)

1 Taxpayer

2 Spouse

3 Both

Social Security Number \_\_\_\_\_

	Column A		Column B		Column C		Column D		Column E		Column F		Column G		Column H	
	Taxed at Regular Rates		Taxed at 20%		Taxed at 17%		Taxed at 15%		Taxed at 10%		Taxed at 4%		Taxed at _____%		Taxed at _____%	
<b>22</b> 1. Adjusted Gross Income ..... (02)	00															
2. Add: Alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual) ..... (03)	00															
3. Adjusted Gross Income before the deduction for alimony paid (Add lines 1 and 2) ..... (04)	00															
<b>4. Income subject to preferential rates:</b>																
a) Net long-term capital gain (See instructions) ..... (05)	00						(33)	00					(55)	00	(62)	00
b) Interest from IRA on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column B) (17%) ..... (06)	00			(27)	00											
c) Interest on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column C) (10%) ..... (07)	00								(40)	00						
d) Interest from distributions of IRA to Governmental Pensioners (Schedule FF Individual, Part I, line 4, Column E) (10%) ..... (08)	00								(41)	00						
e) Non-exempt eligible interest paid or credited on bonds, notes, other obligations or mortgage loans (Schedule FF Individual, Part I, line 4, Column A) (10%) ..... (09)	00								(42)	00						
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line 3, Column A (15%), Column B (____%) and/or Column C (____%)) ..... (10)	00						(34)	00					(56)	00	(63)	00
g) Income paid by sport teams of international associations or federations (Schedule F Individual, Part V, line 3, Column D) ..... (11)	00	(20)	00													
h) Total distributions from qualified retirement plans (Schedule D Individual) ..... (12)	00	(21)	00						(43)	00						
i) Gain taxable at a reduced rate under an Incentives Act (Schedules K, L, M, or N Individual, as applicable) and/or wages received by a qualified physician under Act 14-2017 (See instructions) ..... (13)	00	(22)	00	(28)	00	(35)	00	(44)	00	(50)	00	(57)	00	(64)	00	
j) Distributable share on net income subject to preferential rates from pass-through entities ..... (14)	00	(23)	00	(29)	00	(36)	00	(45)	00	(51)	00	(58)	00	(65)	00	
k) Others ..... (15)	00	(24)	00	(30)	00	(37)	00	(46)	00	(52)	00	(59)	00	(66)	00	
l) Eligible distributions due to hurricane María (Schedule F Individual, Part VI, line 10) (See instructions) ..... (16)	00								(47)	00						
m) Total (Add lines 4a through 4l of Columns B through H) ..... (25)		00	(31)	00	(38)	00	(48)	00	(53)	00	(60)	00	(67)	00		
<b>5. Total income subject to preferential rates (Add line 4m of Columns B through H) (If this line is less than \$20,000, enter 100% on line 7A and zero on lines 7B through 7H, and enter the total of line 8a on line 8b) .... (17)</b>	00															
<b>6. Income subject to regular tax (Subtract line 5 from line 3) ..... (18)</b>	00															
<b>7. Proportion of income according to each tax rate (Column A - Divide line 6 by line 3; Columns B through H - Divide line 4m by line 3) (Round to the nearest whole number) ..... (19)</b>	%	(26)	%	(32)	%	(39)	%	(49)	%	(54)	%	(61)	%	(68)	%	

23

**8. Deductions and Exemptions:**

a) Deductions applicable to individual taxpayers

(See instructions) \$ \_\_\_\_\_

b) Allowed deduction (Multiply line 8a by line 7 for each Column)...

c) Personal exemption (Line 7, Part 2 of the return) .....

d) Exemption for dependents (Line 8, Part 2 of the return).....

e) Additional personal exemption for veterans (Line 9, Part 2 of the return) .....

f) Total deductions and exemptions (Add lines 8b through 8e of all Columns) .....

9. Deduction for alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual. See instructions) \$ \_\_\_\_\_

10. Allowable deduction under Act 185-2014 (See instructions) \$ \_\_\_\_\_

11. Net taxable income (Column A – Subtract lines 8f, 9 and 10 from line 6; Columns B through H – Subtract lines 8f, 9 and 10 from line 4m)

12. Tax according to the corresponding rate (See instructions)

13. **Total of regular tax and tax at preferential rates (Add line 12 of Columns A through H)** .....

14. Net income subject to regular tax (Line 13, Part 2 of the return or line 15, Column B or C of Schedule CO Individual) .....

15. Tax over line 14 according to regular tax rates (See instructions) .....

16. Tax determined (Enter the smaller between line 13 and line 15. Transfer to page 2, Part 3, line 14 of the return or line 16, Column B or C of Schedule CO Individual and fill in  "Preferential rates" if you chose the amount on line 13, or  "Tax Table" if you chose the amount on line 15) .....

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 4%	Taxed at _____%	Taxed at _____%
(01)	00	(10) 00	(16) 00	(22) 00	(28) 00	(34) 00	(41) 00	(48) 00
(02)	00							
(03)	00							
(04)	00							
(05)	00	(11) 00	(17) 00	(23) 00	(29) 00	(35) 00	(42) 00	(49) 00
(06)	00	(12) 00	(18) 00	(24) 00	(30) 00	(36) 00	(43) 00	(50) 00
(07)	00	(13) 00	(19) 00	(25) 00	(31) 00	(37) 00	(44) 00	(51) 00
(08)	00	(14) 00	(20) 00	(26) 00	(32) 00	(38) 00	(45) 00	(52) 00
(09)	00	(15) 00	(21) 00	(27) 00	(33) 00	(39) 00	(46) 00	(53) 00
								(54) 00
								(55) 00
								(56) 00
								(57) 00

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 4972



**Schedule B Individual**

Rev. Feb 20 19



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

**2018**

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

Taxpayer's name

Social Security Number

**Part I Recapture of Credits Claimed in Excess**

Name of entity: Employer identification No:	Column A	Column B	Column C
	(01)	(03)	(05)
<b>Credit for:</b>	(02)	(04)	(06)
Tourism Development .....	1 <input type="radio"/>	1 <input type="radio"/>	1 <input type="radio"/>
Solid Waste Disposal .....	2 <input type="radio"/>	2 <input type="radio"/>	2 <input type="radio"/>
Capital Investment Fund .....	3 <input type="radio"/>	3 <input type="radio"/>	3 <input type="radio"/>
Theatrical District of Santurce .....	4 <input type="radio"/>	4 <input type="radio"/>	4 <input type="radio"/>
Film Industry Development .....	5 <input type="radio"/>	5 <input type="radio"/>	5 <input type="radio"/>
Housing Infrastructure .....	6 <input type="radio"/>	6 <input type="radio"/>	6 <input type="radio"/>
Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families .....	7 <input type="radio"/>	7 <input type="radio"/>	7 <input type="radio"/>
Conservation Easement .....	8 <input type="radio"/>	8 <input type="radio"/>	8 <input type="radio"/>
Economic Incentives (Research and Development) .....	9 <input type="radio"/>	9 <input type="radio"/>	9 <input type="radio"/>
Economic Incentives (Strategic Projects) .....	10 <input type="radio"/>	10 <input type="radio"/>	10 <input type="radio"/>
Economic Incentives (Industrial Investment) .....	11 <input type="radio"/>	11 <input type="radio"/>	11 <input type="radio"/>
Green Energy Incentives (Research and Development) .....	12 <input type="radio"/>	12 <input type="radio"/>	12 <input type="radio"/>
Other: .....	13 <input type="radio"/>	13 <input type="radio"/>	13 <input type="radio"/>
1. Total credit claimed in excess .....	(07)		00
2. <b>Recapture of credit claimed in excess paid in previous year, if applicable</b> .....	(08)		00
3. <b>Recapture of credit claimed in excess paid this year</b> (Transfer to Part 3, line 22 of the return. See instructions) .....	(09)		00
4. Excess of credit due to next year, if applicable (Subtract lines 2 and 3 from line 1. See instructions) .....	(10)		00

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

<input type="radio"/> (11) <b>Fill in if any of the credits claimed in this Part is subject to moratorium (Submit detail) (See instructions)</b>		
1. Credit attributable to losses or for investment in the Capital Investment Fund (See instructions) .....	(12)	00
2. Credit for construction investment in urban centers (Act 212-2002, as amended) (See instructions) .....	(13)	00
3. Credit for merchants affected by urban centers revitalization (Act 212-2002, as amended) (See instructions) .....	(14)	00
4. Credit for purchases of products manufactured in Puerto Rico and Puerto Rican agricultural products (Submit Schedule B1 Individual) .....	(15)	00
5. Credit for the establishment of an eligible conservation easement or donation of eligible land (Act 183-2001, as amended) (See instructions) .....	(16)	00
6. Credit for investment in Tourism Development (Act 78-1993) or Farming (Act 225-1995) (See instructions) .....	(17)	00
7. Credit for: (18) <input type="radio"/> Section 4(a) of Act 8 of 1987 or (19) <input type="radio"/> Section 3(b) of Act 135-1997 (See instructions) .....	(20)	00
8. Credit for investment in film industry development (Act 27-2011); (21) <input type="radio"/> Film Project or (22) <input type="radio"/> Infrastructure Project (See inst.) .....	(23)	00
9. Credit for the purchase or transmission of television programming made in Puerto Rico (Section 1051.14) (See instructions) .....	(24)	00
10. Credit for contributions to former governors foundations .....	(25)	00
11. Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations (See instructions) .....	(26)	00
12. Credit to investors who acquire an exempt business that is in the process of closing its operations in Puerto Rico (Act 109-2001) (See inst.) .....	(27)	00
13. Credit for contributions to: (28) <input type="radio"/> Santa Catalina's Palace Patronage or (29) <input type="radio"/> Patronage of the State Capitol of the Legislative Assembly (See instructions) .....	(30)	00
14. Credit for investment Act 73-2008 (See instructions) .....	(31)	00
15. Credit for investment Act 83-2010 (Research and Development) (See instructions) .....	(32)	00
16. Credit for investment in housing infrastructure (Act 98-2001) .....	(33)	00
17. Credit for investment in construction or rehabilitation of rental housing projects for low or moderate income families (Act 140-2001) .....	(34)	00
18. Credit for the purchase of tax credits (Complete Part IV) (See instructions) .....	(35)	00
19. Other credits not included on the preceding lines (Submit detail) .....	(36)	00
20. Credits carried from previous years (Submit detail) .....	(37)	00
21. <b>Total tax credits</b> (Add lines 1 through 20) .....	(38)	00
22. Total tax determined (Part 3, line 21 of the return) .....	(39)	00
23. <b>Credit to be claimed</b> (Enter the smaller of line 21 or 22. Transfer to page 2, Part 3, line 23 of the return) .....	(40)	00
24. Carryforward credits (Subtract line 23 from line 21) .....	(41)	00

Part III Other Payments and Withholdings

20

Table with 3 columns: Description, Amount, Total. Rows include: 1. Estimated tax payments for 2018, 2. Tax paid in excess in prior years credited to estimated tax, 3. Payment with original return, 4. Tax withheld to nonresidents (Form 480.6C), 5. Tax withheld to nonresidents on IRA distributions (Form 480.7), 6. Tax withheld on interests, 7. Dividends from corporations (Form 480.6B), 8. Dividends subject to preferential rate under special Act (Form 480.6B), 9. Services rendered by individuals (Form 480.6B) (Total of Informative Returns (61)), 10. Payments for judicial or extrajudicial indemnification (Form 480.6B), 11. Tax withheld on distributable share of net profits to stockholders or partners of pass-through entities (Form 480.60 EC) on: (a) Interest income subject to preferential rate (See instructions), (b) Eligible distribution of dividends from corporations (See instructions), (c) Net income (or loss) from the entity's trade or business (See instructions), (d) Net income (or loss) on partially exempt income (See instructions), (e) Net income (or loss) on income subject to preferential rate (See instructions), (f) Other items (See instructions), 12. Tax withheld on distributable share of net profits to trustees of revocable trusts or grantor trusts (Form 480.60 F) on: (a) Interest income subject to preferential rate (See instructions), (b) Eligible distribution of dividends from corporations (See instructions), (c) Total distributions from qualified retirement plans (See instructions), (d) Other items (See instructions), 13. Tax withheld on distributable share to members of an employees-owned special corporation (Form 480.6 CPT) (See instructions): (a) Eligible distribution of benefits or dividends (Line 1, Part V of Form 480.6 CPT), (b) Other items, 14. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico: (a) Form 480.7, (b) Form 480.7B, 15. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7), 16. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C), 17. Tax withheld at source on qualified pension plans distributions (Form 480.7C), 18. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C), 19. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C), 20. Income tax withheld on income from sport teams of international associations or federations (Forms 480.6B or 480.6C), 21. Other payments and withholdings not included on the preceding lines: (a) Reported in an Informative Return (See instructions), (b) Not reported in an Informative Return (Submit detail), (c) Tax withheld at source on eligible distributions due to hurricane Maria (See instructions), 22. Total other payments and withholdings (Add lines 1 through 21. Transfer to page 2, Part 3, line 25B of the return)

Part IV Breakdown of the Purchase of Tax Credits

24

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

Table with 3 columns: Description, Amount, Total. Rows include: 1. Solid Waste Disposal (Act 159-2011), 2. Capital Investment Fund (Act 46-2000), 3. Theatrical District of Santurce (Act 178-2000), 4. Housing Infrastructure (Act 98-2001), 5. Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001), 6. Conservation Easement (Act 183-2001), 7. Revitalization of Urban Centers (Act 212-2002), 8. Tourism Development (Act 78-1993), 9. Film Industry Development (Act 27-2011), 10. Economic Incentives (Research and Development) (Act 73-2008), 11. Economic Incentives (Strategic Projects) (Act 73-2008), 12. Economic Incentives (Industrial Investment) (Act 73-2008), 13. Green Energy Incentives (Research and Development) (Act 83-2010), 14. Other: (Submit detail), 15. Total credit for the purchase of tax credits (Transfer to Part II, line 18)

Schedule B1 Individual

Rev. Feb 20 19



CREDITS FOR PURCHASE OF PRODUCTS MANUFACTURED IN PUERTO RICO AND PUERTO RICAN AGRICULTURAL PRODUCTS

2018

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

Taxpayer's name

Social Security Number

Part I Credit for Increase in Purchases of Puerto Rican Agricultural Products (Section 1051.07)

13

Table with 5 columns: Agricultural Production Group, Contract Number, Purchases Increase, Percentage Granted, Amount of Credit. Includes summary rows 1-3.

Part II Credit for Purchase of Products Manufactured in Puerto Rico (Section 1051.09)

Manufacturing business: 1 Yes 2 No Exemption grant: 3 Yes 4 No Annual sales volume in excess of \$5,000,000: 5 Yes 6 No

Eligible purchases of products manufactured in Puerto Rico:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value.

Summary rows for Part II: 1. Total aggregate purchases value, 2. Aggregate purchases value of products manufactured in Puerto Rico during 3 of the 10 previous taxable years, 3. Average of aggregate purchases value, 4. Purchases increase, 5. Total available credit under Section 1051.09.

Part III Credit for Purchase of Products Manufactured in Puerto Rico (Tuna Processing) (Section 1051.09)

Manufacturing business: 1 Yes 2 No Exemption grant: 3 Yes 4 No Annual sales volume in excess of \$5,000,000: 5 Yes 6 No

Eligible purchases of tuna products manufactured in Puerto Rico:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value.

Summary rows for Part III: 1. Total aggregate purchases value, 2. Amount of credit (Multiply line 1 by 10%), 3. Credit for purchase of products manufactured in Puerto Rico, 4. Credit carried from previous years, 5. Total available credit under Section 1051.09.

Part IV Limitation of Credits for Purchases of Products Manufactured in PR and Puerto Rican Agricultural Products

Summary rows for Part IV: 1. Tax determined, 2. Recapture of credit claimed in excess, 3. Total tax liability, 4. Limitation of 1051.07 and 1051.09 credits, 5. Subtotal available credit, 6. Credit from pass-through entities, 7. Total available credit, 8. Credit to be claimed under Sections 1051.07 and 1051.09.

**Schedule C Individual**

Rev. Feb 20 19



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

**2018**

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

Taxpayer's name

Social Security Number

(01)  1 Taxpayer  2 Spouse  3 Both

(02) Computed for the:  1 Regular tax  2 Alternate basic tax

Resident of:  1 Puerto Rico  2 United States  3 Other (Indicate possession, territory or country) \_\_\_\_\_

Citizen of:  1 United States  2 Other (Indicate) \_\_\_\_\_

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

30

	Foreign Country, Territory or Possession of the United States			United States (See instructions)	Total (See instructions)
	A	B	C		
Name of the country, territory or possession .....					
<b>1. Gross income subject to tax from sources of the country, territory or possession:</b>					
a) Interests .....	00	00	00	00	00
b) Dividends .....	00	00	00	00	00
c) Rental income .....	00	00	00	00	00
d) Capital gain .....	00	00	00	00	00
e) Fiduciary income .....	00	00	00	00	00
f) Wages .....	00	00	00	00	00
g) Professions, industry or business .....	00	00	00	00	00
h) Others .....	00	00	00	00	00
i) Total gross income subject to tax ..... (03)	00 (12)	00 (19)	00 (26)	00 (33)	00
<b>2. Deductions and losses:</b>					
a) Expenses directly related to the income on line 1(i) ..... (04)	00 (13)	00 (20)	00 (27)	00 (34)	00
b) Losses from foreign sources ..... (05)	00 (14)	00 (21)	00 (28)	00 (35)	00
c) Pro rata share of other deductions:					
(i) Other expenses and deductions not related to a category of income ..... (06)					00
(ii) Gross income subject to tax from all sources (See instructions) ..... (07)					00
(iii) Percentage of gross income subject to tax from sources of the country, territory or possession (Divide line 1(i) by line 2(c)(ii). Enter the result rounded to two decimal places) ..... (08)	% (15)	% (22)	% (29)	% (36)	%
(iv) Multiply line 2(c)(i) by line 2(c)(iii) ..... (09)	00 (16)	00 (23)	00 (30)	00 (37)	00
d) Total deductions and losses (Add lines 2(a), 2(b) and 2(c)(iv)) ..... (10)	00 (17)	00 (24)	00 (31)	00 (38)	00
<b>3. Net income from sources of the country, territory or possession (Subtract line 2(d) from line 1(i)) ..... (11)</b>	00 (18)	00 (25)	00 (32)	00 (39)	00

<b>Part II</b>		<b>Taxes Paid to the United States, its Possessions and Foreign Countries</b>				<b>33</b>
(01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both		(02) Computed for the: <input type="radio"/> 1 Regular tax <input type="radio"/> 2 Alternate basic tax				
Credit for taxes: <input type="radio"/> 1 Paid <input type="radio"/> 2 Accrued	<b>Foreign Country, Territory or Possession of the United States</b>			<b>United States</b> (See instructions)	<b>Total</b> (See instructions)	
	<b>A</b>	<b>B</b>	<b>C</b>			
Name of the country, territory or possession .....						
1. Taxes paid or accrued during the year ..... (03)		00 (10)	00 (15)	00 (20)	00 (25)	00
2. Date paid or accrued .....						
<b>Part III</b>		<b>Determination of Credit</b>				
1. Net income from sources of the country, territory or possession: (Part I, line 3) ..... (04)		00 (11)	00 (16)	00 (21)	00 (26)	00
2. Net income from all sources (See instructions) ..... (05) <input type="text" value="00"/>						
3. Limitation (Divide line 1 by line 2. Enter the result rounded to two decimal places) ..... (06)		% (12)	% (17)	% (22)	% (27)	%
4. Taxes to be paid in Puerto Rico (See instructions) ..... (07) <input type="text" value="00"/>						
5. Limitation by country, territory or possession:						
a) Multiply line 4 by line 3 ..... (08)		00 (13)	00 (18)	00 (23)	00 (28)	00
b) Enter the smaller of line 5(a) or Part II, line 1 ..... (09)		00 (14)	00 (19)	00 (24)	00	00
6. Total limitation:						
a) Add line 5(b) from Columns A, B, C and United States ..... (29)						00
b) Enter the smaller of the Total Column, line 5(a) or line 6(a). Transfer to Part 3, line 17 of the return ..... (30)						00

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 4853

**Schedule CH Individual**

Rev. Feb 20 19



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

**2018**

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.

47

I, \_\_\_\_\_, agree and promise not to claim an exemption for dependents for  
Name of parent releasing claim to exemption  
taxable year 2018 for (enter the name(s) of child (children)):

	Joint Custody	First 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"/>				
(11)	<input type="radio"/>				
(12)	<input type="radio"/>				
(13)	<input type="radio"/>				
(14)	<input type="radio"/>				
(15)	<input type="radio"/>				
(16)	<input type="radio"/>				
(17)	<input type="radio"/>				
(18)	<input type="radio"/>				
(19)	<input type="radio"/>				
(20)	<input type="radio"/>				

MUST BE FILED WITH FORM 483.20

\_\_\_\_\_  
Signature of parent releasing claim to exemption

(21) \_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Date



Schedule CO Individual

Rev. Feb 20 19



OPTIONAL COMPUTATION OF TAX

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

2018

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

ATTACH ALL YOUR WITHHOLDING STATEMENTS

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

16

A - Income Tax Withheld

Wages, Commissions, Allowances and Tips

B - TAXPAYER

C - SPOUSE

- Act 14-2017 ... 00
Act 14-2017 ... 00
Act 14-2017 ... 00
Act 14-2017 ... 00

Table with 2 columns: Description, Amount. Rows for Act 14-2017 with values 00.

Table with 2 columns: Description, Amount. Rows for B - TAXPAYER with values 00.

Table with 2 columns: Description, Amount. Rows for C - SPOUSE with values 00.

Total of withholding statements with this schedule

Total (02) 00 (04) 00 (31) 00

2. Federal Government Wages

Exempt Wages under Sec. 1031.02(a)(36) of the Code

(Total of W-2 with this return)

(01) 00

Act 14-2017 (03) 00 (05) 00 (32) 00

3. Other Income (or Losses):

Table with 3 columns: Description, Amount, Spouse Amount. Rows A through S for various income types, all with 00 values.

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

17

A) Home mortgage interest

Table with 5 columns: Name of entity, Mortgage, Loan Number, Employer Ident. No., Amount. Rows i) through x) for mortgage interest and other deductions.

B - TAXPAYER

C - SPOUSE

00 (26) 00

8. DEDUCTIONS INDIVIDUALLY ALLOCATED (See instructions):

18

B - TAXPAYER

C - SPOUSE

- A) Contributions to governmental pension or retirement systems
B) Contributions to individual retirement accounts (Do not exceed from \$5,000 each):
Financial inst. Account No. Employer Ident. No. Contribution

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for items A and B.

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

- C) Contributions to health savings accounts with a high annual deductible medical plan (See instructions):
Institution Account No. Employer Ident. No. Contribution
Annual deductible (09) Type of (12) coverage: 1 Individual 2 Individual and age 55 or older 3 Family 4 Family and age 55 or older Effective date

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for total contributions and item C.

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)

- D) Educational Contribution Account (Complete Part II, Schedule A1 Individual) (See instructions)
E) Interest paid on students loans at university level (See instructions):
Financial inst. Loan No. Employer Ident. No. Amount

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for items D and E.

Total interest paid on students loans

- F) Total deductions individually allocated (Add lines 8A through 8E, Columns B and C, respectively)
G) TOTAL DEDUCTIONS (Add lines 7G and 8F. If you answered "No" to question B of the questionnaire on page 1 of the return, enter zero here and complete line 25)
H) TOTAL DEDUCTIONS APPLICABLE TO NONRESIDENTS OR PART-YEAR RESIDENTS (Line 25F)

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for items F, G, and H.

9. PERSONAL EXEMPTION

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

- A) X \$2,500
B) X \$1,250 (Joint custody)
C) Total exemption for dependents (Add lines 10A and 10B)
D) Enter 50% of the total of line 10C in Columns B and C

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for items 9 and 10.

11. Additional Personal Exemption for Veterans (See instructions)

12. Total Deductions and Exemptions (Add lines 8G, 8H, 9, 10D and 11, Columns B and C, respectively)

13. Net income before the deduction under Act 185-2014 (Subtract line 12 from line 6. If line 12 is more than line 6, enter zero)

14. Allowable deduction under Act 185-2014 (See instructions)

15. NET TAXABLE INCOME (Subtract line 14 from line 13. If line 14 is more than line 13, enter zero)

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for items 11, 12, 13, 14, and 15.

16. TAX: 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien 4 Form SC 2668

19

17. Gradual Adjustment Amount (Determine this adjustment if the amount indicated on line 15, Column B or C, or on Schedule A2 Individual, line 11 is more than \$500,000) (Schedule P Individual, line 7)

18. REGULAR TAX BEFORE THE CREDIT (Add lines 16 and 17, Columns B and C, respectively)

19. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions)

20. NET REGULAR TAX (Subtract line 19 from line 18)

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

22. Credit for alternate basic (Schedule O Individual, Part III, line 4)

23. Tax Determined Individually (Subtract line 22 from the sum of lines 20 and 21, Columns B and C, respectively)

24. TOTAL TAX DETERMINED (Add the amounts of Columns B and C of line 23 and transfer to Part 3, line 21 of the return)

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for items 16 through 24.

Continue in Part 3, line 21 of the return.

25. Computation of Allowable Amounts of Deductions to Nonresident or Part-year Resident:

25

B - TAXPAYER

C - SPOUSE

- A) Total gross income earned during the period of residence in Puerto Rico (Line 6)
B) Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return corresponding to taxpayer and spouse)
C) Total Gross Income (Add lines A and B)
D) Percentage of income related to the period of residence in Puerto Rico (Divide line A by line C. Enter the result rounded to two decimal places)
E) Total deductions applicable to individual taxpayers (Add lines 7G and 8F)
F) Total deductions attributable to the period of residence in Puerto Rico (Multiply line E by line D and transfer to line 8H)

Table with 3 columns: Description, B - TAXPAYER, C - SPOUSE. Rows for items A through F.

**Schedule D Individual**

Rev. Feb 20 19



**CAPITAL ASSETS GAINS AND LOSSES,  
TOTAL DISTRIBUTIONS FROM QUALIFIED PENSION PLANS  
AND VARIABLE ANNUITY CONTRACTS**

**2018**

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

Taxpayer's name

Social Security Number

**Part I Short-Term Capital Assets Gains and Losses (Held one year or less)**

**52**

Description and Location of Property	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
			(01) 00	00	00	(04) 00
			(02) 00	00	00	(05) 00
			(03) 00	00	00	(06) 00
1. Net short-term capital gain (or loss) .....						(07) 00
2. Net short-term capital gain on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 or G Individual, as applicable. See instructions) .....						(08) 00
3. Distributable share on net short-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F) .....						(09) 00
4. Distributable share on net short-term capital gain (or loss) from Pass-through Entities (Submit Form 480.60 EC. See instructions) .....						(10) 00
5. Net short-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net short-term capital gain (or loss) from Employees-Owned Special Corporations (Submit detail. See instructions) .....						(11) 00
6. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions) .....						(12) 00
7. <b>Net short-term capital gain (or loss)</b> (Add lines 1 through 6) .....						(13) 00

**Part II Long-Term Capital Assets Gains and Losses (Held more than one year)**

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss (Act 132-2010 and Act 216-2011. See inst.)	(G) Gain or Loss
	0			(14) 00	00	00	(17) 00	(20) 00
	0			(15) 00	00	00	(18) 00	(21) 00
	0			(16) 00	00	00	(19) 00	(22) 00
8. Net long-term capital gain (or loss) .....								(23) 00
9. Net long-term capital gain (or loss) on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 or G Individual as applicable. See instructions) .....								(24) 00
10. Distributable share on net long-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F) .....								(25) 00
11. Distributable share on net short-term capital gain (or loss) from Pass-through Entities (Submit Form 480.60 EC. See instructions) .....								(26) 00
12. Lump-sum distributions from variable annuity contracts - Taxpayer (See instructions) .....								(27) 00
13. Lump-sum distributions from variable annuity contracts - Spouse (See instructions) .....								(28) 00
14. Net long-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net long-term capital gain (or loss) from Employees-Owned Special Corporations (Submit detail. See instructions) .....								(29) 00
15. Net long-term capital gain (or loss) under Act 22-2012 (Submit Schedule F1 Individual, Part III, line 1, Column (E)) (See instructions) .....								(30) 00
16. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions) .....								(31) 00
17. <b>Net long-term capital gain (or loss)</b> (Add lines 8 through 16) .....								(32) 00

**Part III Long-Term Capital Assets Gains and Losses Realized under Special Legislation (See instructions)**

**53**

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss	
	0			(01) 00	00	00	00	
18. <b>Net long-term capital gain (or loss) under Act:</b> _____ (Decree No. _____) .....								(02) 00
	0			(03) 00	00	00	00	
19. <b>Net long-term capital gain (or loss) under Act:</b> _____ (Decree No. _____) .....								(04) 00
	0			(05) 00	00	00	00	
20. <b>Net long-term capital gain (or loss) under Act:</b> _____ (Decree No. _____) .....								(06) 00

Part IV Total Distributions from Qualified Pension Plans						
Description	Fill in if you Prepaid	Distribution Date (Day/Month/Year)	(A) Total Distribution	(B) Basis	(C) Taxable Amount	
21. Taxable at 20% - Taxpayer .....	0	(07)	(11) 00	00	00 (15)	00
22. Taxable at 20% - Spouse .....	0	(08)	(12) 00	00	00 (16)	00
23. Taxable at 10% - Taxpayer .....	0	(09)	(13) 00	00	00 (17)	00
24. Taxable at 10% - Spouse .....	0	(10)	(14) 00	00	00 (18)	00
25. Total distributions from qualified pension plans (Total of Columns C. Transfer this amount to Part 1, line 2A of the return or line 3A, Columns B and C of Schedule CO Individual, as applicable) .....						(19) 00

Part V Net Capital Gains or Losses for Determination of the Adjusted Gross Income <span style="float: right;">54</span>						
Gains or Losses	Column A	Column B	Column C	Column D	Column E	
	Short-Term	Long-Term	Under Special Legislation	Under Special Legislation	Under Special Legislation	
26. Enter the gains determined on lines 7, 17 and 18 through 20 in the corresponding Column .....	(01) 00	(03) 00	(09) 00	(15) 00	(22) 00	00
27. Enter the losses determined on lines 7, 17 and 18 through 20 in the corresponding Column .....	(02) 00	(04) 00	(10) 00	(16) 00	(23) 00	00
28. If <b>one or more</b> of Columns B through E reflect a loss on line 27, add them and apply the total proportionally to the gains in the other Columns (See instructions) .....		(05) 00	(11) 00	(17) 00	(24) 00	00
29. Subtract line 28 from line 26. If any Column reflected a loss on line 27, enter zero here .....		(06) 00	(12) 00	(18) 00	(25) 00	00
30. Apply the loss from line 27, Column A proportionally to the gains in Columns B through E (See instructions) .....		(07) 00	(13) 00	(19) 00	(26) 00	00
31. Subtract line 30 from line 29 .....		(08) 00	(14) 00	(20) 00	(27) 00	00
32. Add the total of Columns B through E, line 31. However, if line 26 does not reflect <b>any</b> gain in Columns B through E, you must enter the total amount of line 27, Columns A through E .....					(28) 00	00
33. Net capital gain (or loss) for the current year (Add line 26, Column A and line 32. If the result is more than zero, continue with line 34. If the result is less than zero, do not complete lines 34 and 35 and go to line 36) .....					(29) 00	00
34. Less: Net capital loss carryover (Enter in Column D the total net capital loss not used in previous years (Part VI, line 38). Enter in Column E the smaller between the amount of line 34, Column D or the result of line 33 by 80%. This is the deductible amount) .....				(21) 00	(30) 00	00
35. Net capital gain (Subtract line 34, Column E from line 33. Enter the result here and in Part 1, line 2B of the return or on line 3B of Schedule CO Individual, as applicable. If line 33 is more than zero, complete Part VII) .....					(31) 00	00
36. If line 33 is a net loss, enter here and in Part 1, line 2B of the return or on line 3B of Schedule CO Individual, as applicable, the smaller of the following amounts: a) the net loss indicated on line 33, or b) (\$1,000) .....					(32) 00	00
37. Capital loss available for next year (If line 33 is more than zero, subtract line 34, Column E from line 34, Column D. If line 33 is less than zero, add lines 33 and 34D less line 36).....					(33) 00	00

Part VI Determination of the Net Capital Loss Carryover						
Year	(A) Accumulated Capital Loss	(B) Amount Used	(C) Capital Loss Carryforward (Column A - Column B)	Expiration Date		
(34)	(41) 00	(48) 00	(55) 00	(63) 00		
(35)	(42) 00	(49) 00	(56) 00	(64) 00		
(36)	(43) 00	(50) 00	(57) 00	(65) 00		
(37)	(44) 00	(51) 00	(58) 00	(66) 00		
(38)	(45) 00	(52) 00	(59) 00	(67) 00		
(39)	(46) 00	(53) 00	(60) 00	(68) 00		
(40)	(47) 00	(54) 00	(61) 00	(69) 00		
38. Total net capital loss carryover. (Transfer this amount to Part V, line 34, Column D of this Schedule) .....					(62) 00	

Taxpayer's name	Social Security Number
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**Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate** 56

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Short-Term	Long-Term (15%)	Special Legislation (____%)	Special Legislation (____%)	Special Legislation (____%)	Total Long-Term (Sum of Columns B through E)	Total Net Capital Gain (Sum of Columns A and F)
1. Net Capital Gain (In the case of short-term gains, transfer the amount on line 26 of Column A, Part V. In the case of long-term gains, transfer the amount on line 31, Columns B through E, Part V, as it corresponds) ..... (01)	00	00	00	00	00	00	00
2. Allowable amount as net capital loss not used in previous years claimed on Schedule D Individual (Transfer the amount included on line 34, Column E, Part V)(The amount entered on this line cannot exceed 80% of the amount reflected on line 1, Column G of this Part) ..... (02)	00						
3. Subtract in Column A line 2 from line 1 (If the result is more than zero, this is the net short-term capital gain. Therefore, enter zero on line 5 of Columns B through E. If the result is less than zero, continue on line 4) ..... (03)	00						
4. Proportion of the gains according to each tax rate (Divide the amount on line 1, Columns B through E, by the total long-term gains indicated on line 1 of Column F. Enter the result rounded to two decimal places). Add the percentages in Columns B through E and enter the total in Column F. <b>The total shall be 100%</b> ..... (05)		%	%	%	%	%	
5. Capital loss carryforward attributable to long-term transactions (Columns B through E) (Multiply line 3- Column A by line 4 of each Column) ..... (06)		00	00	00	00	00	
<b>6. Net long-term capital gain -</b>							
(a) Net Long-Term Capital Gain subject to 15% (Column B – Subtract line 5 from line 1. Transfer the result to Column D, line 4(a) of Schedule A2 Individual) ..... (07)		00				00	
(b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Columns C through E – Subtract line 5 from line 1. Transfer the result to Columns G and H, as it corresponds, line 4(a) of Schedule A2 Individual) ..... (11)			00	00	00	00	
7. <b>Total net long-term capital gain</b> (Column F - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual) ..... (25)						00	
8. Net capital gain (If line 3 is more than zero, add lines 3 and 7 and enter the result here. Otherwise, enter here the amount on line 7. This amount must be the same amount reported on line 35, Part V of this Schedule) ..... (27)							00

Schedule D1 Individual

Rev. Feb 20 19



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

2018

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

Taxpayer's name

Social Security Number

Computation of Gain

42

1. Date in which the residence was sold (day, month, year) ..... (01) / /

2. Was the residence occupied by the seller or his/her family for a continuous period during the last two (2) years previous to the sale? (02)  1 Yes  2 No  
 If you answered "Yes", complete the rest of the form.  
 If you answered "No", go to line 3 and then to Schedule D Individual, Part I or II, as applicable.

3. Were funds from an Individual Retirement Account (IRA) used to acquire the residence?  
 (03) Taxpayer:  1 Yes  2 No (04) Spouse:  1 Yes  2 No. If the answer is "Yes", enter here and in Part I of Schedule F Individual the amount of the withdrawn contributions ..... (05) 00

4. Selling price of the residence (Do not include personal property items sold with your residence) ..... (06) 00

5. Selling and fixing-up expenses (See instructions) ..... (07) 00

6. Total realized (Subtract line 5 from line 4) ..... (08) 00

7. Adjusted basis of residence sold. (09) Includes prepayment:  1 Yes  2 No (See instructions) ..... (10) 00

8. Gain realized on sale (Subtract line 7 from line 6) (See instructions)  
 If it is zero or less, enter zero.  
 If it is more than zero, transfer this amount to Schedule IE Individual, Part II, line 10 ..... (11) 00

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 403.20



Schedule D3 Individual

Rev. Feb 20 19



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

(Under Sections 1034.04(m) and 1031.02(a)(16) of the Puerto Rico Internal Revenue Code of 2011, as amended)

2018

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

Taxpayer's name

Social Security Number

Part I Computation of Gain under Section 1034.04(m)

43

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

Part II Once in a Lifetime Exclusion for Taxpayers Age 60 or Older under Section 1031.02(a)(16) (See instructions)

- 10. At the time of sale, who owned the residence?
11. Who was age 60 or older on the date of sale?
12. Did the person who was age 60 or older own and use the property sold as his or her principal residence for a total of at least 3 years
13. If line 12 is "Yes", do you elect to take the once in a lifetime exclusion from the gain on the sale?
14. Exemption: Enter the smaller of line 8 or \$150,000 (\$300,000 if married that choose the optional computation of tax)

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

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

**Schedule E**

Rev. 02.19



**DEPRECIATION**

**2018**

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

Taxpayer's name	Social Security or Employer Identification Number
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1. Type of property (in case of a building, specify the material used in the construction).	2. Date acquired.	3. Original cost or other basis (exclude cost of land). Basis for automobiles may not exceed from \$30,000 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
Total			00	00	00

(b) Flexible Depreciation

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

(c) Accelerated Depreciation

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

(d) Amortization (i.e. Goodwill)

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

(e) Automobiles (See instructions)

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

(f) Vehicles under lease (Form 480.7D) (Amount of vehicles \_\_\_\_\_) (01) ..... (02) 00

**TOTAL:** (Add total of lines (a) through (f) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies, or the corresponding line of other returns) ..... (10) 00

**Schedule F Individual**

Rev. Feb 20 19



**OTHER INCOME**

**2018**

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 Distributions from Individual Retirement Accounts and Educational Contribution Accounts				Taxable Amount <span style="float: right;">40</span>								
Payer's name	Employer Identification Number	Account Number	Fill in if you Prepaid	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	
				Total Distribution	Basis (See instructions)	Interest from IRA of Financial Institutions Not Subject to Withholding (Transfer to Part I, line 1(b), Col. D of Schedule FF Ind.)	Interest from IRA of Financial Institutions (17%) (Transfer to Part I, line 1(b), Col. B of Schedule FF Ind.)	Interest from Distributions to Government Pensioners (10%) (Transfer to Part I, line 1(b), Column E of Schedule FF Individual)	IRA Distributions to Government Pensioners (excluding contributions) (10%)	IRA or Educational Contribution Accounts Distributions of Income from Sources Within P.R. (17%)	IRA or Educational Contribution Accounts Distributions	
(02)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(03)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(04)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(05)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(06)			<input type="radio"/>	00	00	00	00	00	00	00	00	
1. Subtotal (Transfer the total of Columns F and G to line 4(k), Columns A, C and E, as applicable, of Schedule A2 Individual) .....				(07) 00	(08) 00	(09) 00	(10) 00	(11) 00	(12) 00	(13) 00	00	
2. Total distributions from Individual Retirement Accounts and Educational Contribution Accounts (Add the total of Columns F through H. Transfer to Part 1, line 2F of the return or line 3F, Column B or C of Schedule CO Individual, as applicable) .....											(14) 00	00

Part II Distributions and Transfers from Governmental Plans									
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount	Taxable Amount - Savings Account			
						(D) Distributions under \$10,000	(E) Lump-sum Distributions (\$10,000 or more)	(F) Transfers under Section 1081.03	
1. Taxable as ordinary income .....	<input type="radio"/>		(15) 00	00	(17) 00	(18) 00	00	00	00
2. Taxable at 10% (Transfer the total of Columns E and F to line 4(k), Columns A and E of Schedule A2 Individual) .....	<input type="radio"/>		(16) 00	00	00	00	00	(19) 00	(20) 00
3. Total distributions and transfers from governmental plans (Add line 1, Columns C and D and line 2, Columns E and F. Transfer to Part 1, line 2E of the return or line 3E, Column B or C of Schedule CO Individual, as applicable) .....									(21) 00

Part III Distributions from Deferred Compensation Plans (Non Qualified)						
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount	
1. Taxable as ordinary income (Transfer the amount of Column C to Part 1, line 2P of the return or line 3P of Schedule CO Individual, as applicable) .....	<input type="radio"/>		(22) 00	00	(23) 00	00

Part IV Distributions from Qualified Retirement Plans (Partial or Lump-Sum Not due to Separation from Service or Plan Termination) <span style="float: right;">40</span>					
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount
1. Taxable as ordinary income (Transfer the amount of Column C to Part 1, line 2P of the return or line 3P of Schedule CO Individual, as applicable) .....	0		(24) 00	00 (25)	00

Part V Other Income			Column A	Column B	Column C	Column D	Column E	Column F	
Payer's name	Employer Identification Number	Account Number	Income from Debt Discharge	Income from the Use of Intangibles	Judicial or Extrajudicial Indemnification	Income from Sport Teams of International Associations or Federations	Other Income	Distributable Share on Net Income Subject to Preferential Rates from Pass-Through Entities	
	(26)		00	00	00	00	00	00	
	(27)		00	00	00	00	00	00	
	(28)		00	00	00	00	00	00	
1. Amount received .....			(29) 00	(32) 00	(35) 00	(38) 00	(40) 00	(43) 00	
2. Less: Expenses related to the production of these income (See instructions) .....			(30) 00	(33) 00	(36) 00	(41) 00		(44) 00	
3. Subtotal Columns A through C and E (Subtract line 2 from line 1, as applicable. Transfer the total in Column D to line 4(g), Columns A and B of Schedule A2 Individual, and the total of Column F to line 4(j), Column A and to the one that applies of Columns B through H of Schedule A2 Individual) .....			(31) 00	(34) 00	(37) 00	(39) 00	(42) 00	(44) 00	
4. Total other income (Add the total of line 3, Columns A through F. Transfer to Part 1, line 2G of the return or line 3G of Schedule CO Individual, as applicable) .....								(45) 00	00

Part VI Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María <span style="float: right;">41</span>								
Fill in one: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse								
Payer's name	Employer Identification Number	Account Number	Distribution Date	Select the form in which the distribution was reported	Column A Exempt Amount	Column B Amount Subject to Withholding (10%)	Column C Amount over which a Prepayment was Made, Voluntary Contributions and After-Tax Contributions	Column D Total Distribution
	(02)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(12) 00	(18) 00	(24) 00	(30) 00
	(03)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(13) 00	(19) 00	(25) 00	(31) 00
	(04)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(14) 00	(20) 00	(26) 00	(32) 00
	(05)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(15) 00	(21) 00	(27) 00	(33) 00
	(06)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(16) 00	(22) 00	(28) 00	(34) 00
1. Amount received during the year 2018 (Total of Columns A, B, C and D) .....					(17) 00	(23) 00	(29) 00	(35) 00
2. Total distributions received during the year 2017 (Line 1, Column D, Part VI of Schedule F Individual of the income tax return filed for the year 2017) .....					(36) 00			
3. Total distributions received during the years 2017 and 2018 (Add lines 1 and 2, Column D. If the amount on this line is more than \$100,000, do not complete the rest of this part and transfer the amount of line 1, Columns A and B, to Part I, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable) .....					(37) 00			
4. Maximum amount of eligible distribution for 2018 (Subtract line 2 from \$100,000) .....					(38) 00			
5. Amount received during the year 2018 (Same as line 1, Column D) .....					(39) 00			
6. If line 5 is less or equal to line 4, enter the amount reflected on line 5. On the other hand, if line 5 is more than line 4, enter zero and transfer the amount reflected on line 1, Columns A and B, to Part 1, line 2S of the return or to line 3S, Column B or C of Schedule CO Individual, as applicable .....					(40) 00			
7. Less: Amounts over which a prepayment was made, voluntary contributions and after-tax contributions (Transfer the total of line 1, Column C) .....					(41) 00			
8. Eligible distribution for tax year 2018 (Subtract line 7 from line 6) (See instructions) .....					(42) 00			
9. Less: Exempt amount (If line 2 is \$10,000 or more, enter zero. Otherwise, enter the smaller of the amount on line 8 or the total of \$10,000 less the amount on line 2, and transfer to line 31, Part II of Schedule IE Individual) .....					(43) 00			
10. Amount taxable at 10% (Subtract line 9 from line 8. Transfer to Part 1, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable. Transfer also to line 4(l) of Schedule A2 Individual) (See instructions) .....					(44) 00			
11. Tax withheld at source:								
(a) Form 480.7, Box 10 (Total Informative Returns .... <input type="text"/> ) (45) .....							(47) 00	
(b) Form 480.7C, Box 22 (Total Informative Returns .... <input type="text"/> ) (46) .....							(48) 00	
(c) Total tax withheld on eligible distributions due to hurricane María (Add lines 11(a) and 11(b). Enter this amount on Schedule B Individual, Part III, line 21(c)) .....							(49) 00	

**Schedule FF Individual**

Rev. Feb 20 19



**INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME**

**2018**

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

Taxpayer's name

Social Security Number

Part I		Interests	31	Column A	Column B	Column C	Column D	Column E	Column F	Column G
Payer's name	Employer Identification Number	Account Number	Eligible interest subject to withholding (Section 1023.05(b)) (10%)	Interest from IRA from financial institutions subject to withholding (17%)	Interest from financial institutions subject to withholding (Section 1023.04)(10%)	Interest from financial institutions, including interest from IRA, not subject to withholding	Interest from IRA distributions to Government Pensioners (10%)	Other interest subject to withholding _____%	Other interest	
	(01)		00			00	00		00	00
	(02)		00			00	00		00	00
	(03)		00			00	00		00	00
	(04)		00			00	00		00	00
	(05)		00			00	00		00	00
	(06)		00			00	00		00	00
	(07)		00			00	00		00	00
	(08)		00			00	00		00	00
	(09)		00			00	00		00	00
	(10)		00			00	00		00	00
1. Interest:										
a) Subtotal of Columns A, C, D, F and G .....			(11) 00		(20) 00	(25) 00	00	(36) 00	(40) 00	00
b) Total from Schedule F Individual, Part I, Columns C, D and E .....				(15) 00		(26) 00	(31) 00			
c) Total (Add lines 1(a) and 1(b)) .....			(12) 00	(16) 00	(21) 00	(27) 00	(32) 00	(37) 00	(41) 00	00
2. Less: Expenses related to the purchase of investments (See instructions) .....			(13) 00	(17) 00	(22) 00	(28) 00	(33) 00	(38) 00	(42) 00	00
3. Less: Interest exemption (See instructions) .....				(18) 00	(23) 00	(29) 00	(34) 00			
4. <b>Total interests</b> (Subtract lines 2 and 3 from line 1(c), Columns A through G. Transfer the amounts from line 4, Columns A through C, E and F to line 4, Columns A, C, E, G and H, as applicable, of Schedule A2 Individual) .....			(14) 00	(19) 00	(24) 00	(30) 00	(35) 00	(39) 00	(43) 00	00
5. Add line 4, Columns A through G. Transfer to Part 1, line 2C of the return or to line 3C of Schedule CO Individual, as applicable .....									(44) 00	00























































