

**Government of Puerto Rico
Department of the Treasury**

PUBLICATION 10-05

**SOFTWARE REQUIREMENTS MANUAL FOR
ELECTRONIC TAX INFORMATION EXCHANGE (E-TIE)
FOR TAX YEAR 2010**

January 25, 2011





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1. Introduction and General Information

The Internet Tax Filing Project (I-Tax) has the objective of providing an alternative to taxpayers for the electronic filing of the Puerto Rico tax returns.

This document provides the minimum validation requirements, which will be evaluated by the Department of the Treasury (Department) in order to approve the tax return software developed by vendors with the functionality of electronic filing.

1.1 Software Vendor Certification

Software vendors need to certify their software for each tax period and tax form. The Internal Revenue Area and the Information Technology Area of the Department will manage the Certification process.

1.2 Assumptions

It is assumed that the readers of this document have a basic knowledge of the Puerto Rico income tax laws and regulations.

1.3 Interface with the Department

Electronic filing will be accomplished via the Department's Electronic Tax Information Exchange protocol (E-TIE). Please refer to Publication, 10-04 Interface Technical Manual for Electronic Tax Information Exchange (E-Tie) For Tax Year 2010.



2. Individual Income Tax Return - Validation Rules during the Submission Process

When an individual taxpayer or a Tax Return Specialist initializes the electronic filing process for a return, the Department will validate certain information, which is described below. If any of the validation fails, the Department's web services will return a code. The software application must be able to translate each code and display the corresponding message to the user. For a description of the codes and related messages, please refer to Publication 10-04, Table 4.1, Response Codes.

2.1 Duplicate Tax Return

The social security number (SSN) and the taxable year will be verified to avoid the submission of duplicate returns.

If a tax return for the taxable year and SSN does not exist in the Department's database, the submission process will continue.

If a tax return for the same taxable year and SSN already exists in the Department's database, a code will be returned and the related message must be displayed by the software (please refer to Publication 10-04, Table 4.1, Response Codes).

2.2 Personal Computer Deduction

The personal computer deduction can only be claimed once in a lifetime by the taxpayer.

If the taxpayer is claiming the personal computer deduction, we will verify in the Department's database that this deduction has not been claimed in a previous taxable year. If it has not been claimed before, the submission process will continue.

If the Department's database indicates that this deduction has been claimed in a previous taxable year, a code will be returned and the related message must be displayed by the software (please refer to Publication 10-04, Table 4.1, Response Codes).

2.3 Solar Equipment Deduction

The solar equipment deduction can only be claimed once in a lifetime by the taxpayer.



If the taxpayer is claiming the solar equipment deduction, we will verify in the Department's database that this deduction has not been claimed in a previous taxable year. If it has not been claimed before, the submission process will continue.

If the Department's database indicates that this deduction has been claimed in a previous taxable year, a code will be returned and the related message must be displayed by the software (please refer to Publication 10-04, Table 4.1, Response Codes).

2.4 Routing Number

In the case of returns with payment, the Department will validate the routing number entered by the taxpayer to minimize returned transactions. The list of valid routing numbers can be obtained in the following site: <https://www.fededirectory.frb.org/download.cfm>

If an invalid routing number is submitted with the tax return, a code will be returned and the related message must be displayed by the software (please refer to Publication 10-04, Table 4.1, Response Codes).



3. Individual Income Tax Return - Restrictions to Electronic Filing

The following represent situations in which the taxpayer needs to submit with the return certain documents or make a special calculation in order to claim a deduction or credit. Therefore, the return cannot be filed electronically. The software application must incorporate these restrictions and allow only the printing of the return for paper filing.

When any of these situations is met, the software must display the following message: **“Your return has a condition that does not allow the electronic filing. Please refer to our website: www.hacienda.gobierno.pr / Su planilla tiene alguna condición que no permite su transferencia electrónica. Favor de referirse a nuestra página en la Internet: www.hacienda.gobierno.pr”**.

3.1 Not Resident of Puerto Rico and Not Citizen of the United States

Taxpayers that are neither U.S. citizens nor residents of Puerto Rico are limited with respect to the deductions and exemptions that can be claimed in the tax return (i.e., no standard deduction, personal exemption or exemption for dependents is allowed). Therefore, these taxpayers cannot file the return electronically.

These taxpayers will be identified by the answers in the questionnaire of Part 1, questions A and B. If the answer is NO in both questions (A and B), the condition is considered to be met.

This applies to the Short Form and the Long Form of the Individual Income Tax Return.

3.2 Addresses outside Puerto Rico or the United States

Our tax return processing system only allows addresses from Puerto Rico or the United States which comply with the United States Postal Service formats. Therefore, if the taxpayer has an address outside Puerto Rico or the United States the return can not be filed electronically.

3.3 Taxpayer Who Files a Schedule CH

Taxpayers who claim a dependent by the allowance of the former-spouse with custody, a Schedule CH, Release of Claim to Exemption for Child of Divorced or Separated Parents, must be completed and signed by the spouse with custody and included with the return.



This applies to the Short Form and the Long Form of the Individual Income Tax Return.

3.4 Other Income or Losses that Require Evidence

Taxpayers with the following income or losses which are required to submit evidence with the tax return are not allowed to file the return electronically:

- Dividends from Capital Investment or Tourism Fund (Part 2, Line 2J of the Long Form). Schedule Q1 must be submitted with the return.
- Net long-term capital gain on Investment Funds (Part 2, Line 2S of the Long Form). Scheduled Q1 must be submitted with the return.
- Net short term capital gain from investment funds (Schedule D, Part 1, Line 3). Schedule Q1 must be submitted with the return.
- Distributable share on net short-term capital gain (or loss) from Special Partnerships (Schedule D, Part 1, Line 5). Form 480.6 SE must be submitted with the return.
- Distributable share on net short-term capital gain (or loss) from Corporations of Individuals (Schedule D, Part 1, Line 6). Form 480.6 CI must be submitted with the return.
- Distributable share on net short-term capital gain (or loss) from Employees-Owned Special Corporations (Schedule D, Part 1, Line 7). Form 480.6 CPT must be submitted with the return.
- Net short-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Schedule D, Part I, Line 8). Requires detail.
- Net capital loss carryover (Schedule D, Part I, Line 9). Requires schedule.
- Long-term capital gain (or loss) attributable to qualified property under Act No. 132 of 2010 (Schedule D, Part II, Column F). Requires Qualified Property Certificate.
- Distributable share on net long-term capital gain (or loss) from Special Partnerships (Schedule D, Part II, Line 15). Form 480.6 SE must be submitted with the return.



- Distributable share on net long-term capital gain (or loss) from Corporations of Individuals (Schedule D, Part II, Line 16). Form 480.6 CI must be submitted with the return.
- Distributable share on net long-term capital gain (or loss) of Employees-Owned Special Corporations (Schedule D, Part II, Line 17). Form 480.6 CPT must be submitted with the return.
- Net long-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Schedule D, Part II, Line 18). Requires detail.
- Gain or loss realized on sale of principal residence that constitutes qualified property under Act No. 132 of 2010 (Schedule D1, Part I, Line 8 if answer is "Yes"). Requires Qualified Property Certificate.
- Gain or loss realized on sale of all trade or business assets that constitutes qualified property under Act No. 132 of 2010 (Schedule G, Part II, Line 10 if answer is "Yes"). Requires Qualified Property Certificate.

3.5 Credits that Require Evidence with the Tax Return

Taxpayers claiming the following credits are required to submit evidence with the tax return and are not allowed to file the return electronically:

- Credit for Section 4(a) of Act 8 of 1987 and/or Section 3(b) of Act 135 of 1997 (Schedule B, Part II, Line 2).
- Credit for investment in a Film Project and/or Infrastructure Project under Act 362 of 1999 (Schedule B, Part II, Line 3).
- Credit for investment in Capital Investment Funds, Tourism or other funds (Schedule B, Part II, Line 4). Schedule Q must be submitted with the return.
- Credit attributable to losses in Capital Investment Fund, Tourism or other funds (Schedule B, Part II, Line 5). Schedules Q and Q1 must be submitted with the return.
- Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations (Schedule B, Part II, Line 7).
- Credit for the purchase of tax credits (Schedule B, Part II, Line 8).



- Credit for investment in housing infrastructure (Schedule B, Part II, Line 9).
- Credit for investment in the construction or rehabilitation of rental housing projects for low or moderate income families (Schedule B, Part II, Line 10).
- Credit for construction investment in urban centers (Schedule B, Part II, Line 11).
- Credit for merchants affected by urban centers revitalization (Schedule B, Part II, Line 12).
- Credit to investors who acquire an exempt business that is in the process of closing its operations in Puerto Rico (Schedule B, Part II, Line 13).
- Credit for purchases of products manufactured in Puerto Rico and Puerto Rican agricultural products (Schedule B, Part II, Line 14). Schedule B1 must be submitted with the return.
- Credit for contributions to Santa Catalina's Palace Patronage (Schedule B, Part II, Line 15).
- Credit for the establishment of an eligible conservation easement or donation of eligible land (Schedule B, Part II, Line 16).
- Exemption for persons that operate as bookseller (Schedule B, Part II, Line 17).
- Credit for investment under Act 73 of 2008 (Schedule B, Part II, Line 18).
- Credit for investment under Act 83 of 2010 (Schedule B, Part II, Line 19).
- Credit for alternate basic tax from previous taxable years (Schedule B, Part II, Line 20)
- Credit for the acquisition or manufacture and installation of solar equipment (Part 4, Line 14 of the Short Form or Schedule B, Part II, Line 21 in the Long Form).
- Credit carried from previous years (Schedule B, Part II, Line 22).
- Other credits not included on the preceding lines (Schedule B, Part II, Line 23).



3.6 Other Payments and Withholdings that require Evidence

Taxpayers claiming the following payments or withholding at source are required to submit evidence with the tax return and are not allowed to file the return electronically. Please note that Form 480.6B is required to be completed and transferred electronically with the tax return.

- Tax withheld to non-residents (Schedule B, Part III, Line 3). Form 480.6C must be submitted with the return.
- Tax withheld on interest (Schedule B, Part III, Line 4). Only for those cases in which the interest is reported in a Form 480.6SE, 480.6CI, 480.7 or 480.7B.
- Investment Capital Fund or Tourism Dividends (Schedule B, Part III, Line 7). Schedule Q1 must be submitted with the return.
- Tax withheld in the origin on the distributable participation to individuals corporation shareholders (Schedule B, Part III, Line 10). Form 480.6 CI must be submitted with the return.
- Tax withheld in the origin on the distributable participation to special partnership partners (Schedule B, Part III, Line 11). Form 480.6 SE must be submitted with the return.
- Tax withheld on distributions from IRA or Educational Contribution Accounts of income from sources within Puerto Rico (Schedule B, Part III, Line 12). Form 480.7 or 480.7B must be submitted with the return.
- Tax withheld on IRA distributions to Government pensioners (Schedule B, Part III, Line 13). Form 480.7 must be submitted with the return.
- Tax withheld at source on qualified pension distributions (Schedule B, Part III, Line 14). Form 480.7C must be submitted with the return.
- Tax withheld on distributions and transfers from Governmental Plans (Schedule B, Part III, Line 15). Form 480.7C must be submitted with the return.
- Other payments and withholdings (Schedule B, Part III, Line 16).



3.7 Taxpayers Deceased during the Taxable Year

If a taxpayer dies during the taxable year, the administrator or representative of the estate must file an income tax return as of the date of death. These returns could require the allocation of income and deductions; therefore, these taxpayers cannot file the return electronically.

3.8 Taxpayers Filing for the First Time or Who Did Not File a Return in the Previous Taxable Year

If a taxpayer is filing a return for the first time, he/she will not be able to file the return electronically because the authentication process could not be completed. No Personal Identification Number (PIN) will be sent nor will previous year tax information be available to corroborate that the taxpayer is a valid user.

This situation could also happen if the taxpayer did not file a return in the precedent year of the taxable year he/she is trying to file an electronic return, because there will not be tax information for the authentication process. On the other hand, if the taxpayer has a valid username and password, the authentication process could be completed.

Based on the above, the taxpayer will have to file a paper return, visit one of our Tax Return Preparation and Orientation Centers, if eligible or use a Specialist's services.

This applies to the Short Form and the Long Form of the Individual Income Tax Return.



4. Software Validation Requirements

Following are the minimum validation requirements that the software must contain in order to be certified by the Department. These are intended to reduce mathematical errors and common mistakes and avoid the issuance of a notification.

In addition, it is required that the software performs all mathematical calculations correctly, including the tax determined according to the correct tax tables, and that it does not allow the taxpayer to claim a deduction, personal exemption or credit in an amount greater than the limit specified by the Code.

The validation requirements have been divided by type of form and specify the required fields and validations (if any) for each line or part of the form.

4.1 Short Form

Return Item	Required Fields	Validation
Biographical Data Primary Taxpayer	First Name Last Name	Do not allow accents, special characters or letter "ñ".
	Social Security Number	9 numeric characters. No consecutive or repetitive numbers allowed. Do not allow the same number as the spouse for filing status #1 (Married living with spouse and filing jointly), #2 (Married not living with spouse), dependants or Educational Contribution Account' beneficiaries.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed. The age of the taxpayer can not be less than 14 years.



Return Item	Required Fields	Validation
	Sex	<p>Only one box can be selected.</p> <p>For personal status #1 (Married living with spouse and filing jointly) either F (feminine) or M (masculine) can be selected.</p>
	Postal Address Home Address	<p>The software must provide the address formats established by the United States Postal Service.</p> <p>If the taxpayer selects the option "None of the above", then the software must provide at least 2 lines, each with a maximum of 40 characters allowed. The taxpayer must be instructed to follow the following order: Box, Urbanization, Street and Number, Municipality, State and Zip Code.</p> <p>Validate each Municipality with its corresponding Zip Code.</p> <p>Do not allow accents, special characters or letter "ñ".</p>
	Change of Address	Only one box can be selected.
	2011 Return	Only one box can be selected.
	Home Telephone Work Telephone	Either one of them must be required.



Return Item	Required Fields	Validation
	E-mail Address	N/A
Biographical Data Spouse	First Name Last Name	Required only for filing status #1 (Married living with spouse and filing jointly) and #2 (Married not living with spouse). Do not allow accents, special characters or letter "ñ".
	Social Security Number	9 numeric characters. No consecutive or repetitive numbers allowed. Do not allow the same number as the primary taxpayer, dependants or Educational Contribution Account' beneficiaries.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed. The age of the spouse can not be less than 14 years.
Part 1	Answers to questions a through d.	Only one box can be selected for each question. If the answer for question "d" is "yes", an amount must be entered.
	Highest Source of Income	Only one box can be selected.
	Taxpayer's Occupation	Must be according to the occupational list provided in the return booklet.



Return Item	Required Fields	Validation
	Spouse's Occupation	<p>Required only for filing status #1 (Married living with spouse and filing jointly).</p> <p>Must be according to the occupational list provided in the return booklet.</p>
	Filing Status at the End of the Taxable Year	<p>Only one box can be selected.</p> <p>If filing status #3 (Head of household) is selected, the dependent's information in Schedule A-1 must be completed.</p>
Optional Computation of Tax Box		<p>If filing status #1 (Married living with spouse and filing jointly) is selected and this box is selected, Schedule CO is required and Parts 2 and 3 of the return must be empty.</p> <p>In addition, to use this optional computation, both spouses must work (each must have a PR or US W-2).</p>



Return Item	Required Fields	Validation
<p>Part 2, Lines 1A and B</p> <p>Wages, Commissions, Allowances and Tips</p>		<p>A withholding statement (Form 499R-2/W-2PR) must be entered.</p> <p>The total amount of withholding statements entered in the box must equal the number of withholding statements entered in the program, including any withholding statements for US or identified as for pensions or annuities.</p>
<p>Part 2, Lines 2A and 2B</p> <p>Federal Government Wages</p>		<p>A withholding statement (US Form W-2) must be entered.</p>
<p>Part 3, Line 6A</p> <p>Contributions to individual retirement accounts</p>	<p>Contribution Amount</p> <p>Name of Financial Institution</p> <p>Account Number</p>	<p>The contribution amount cannot exceed \$5,000 or \$10,000 for taxpayers filing under status #1 (Married living with spouse and filing jointly).</p> <p>A box must be provided to identify if the contribution is for the taxpayer or spouse and the amount cannot exceed \$5,000, individually.</p> <p>The taxpayer cannot be 75 years or older.</p> <p>To claim this deduction, the income received cannot be from pensions or annuities.</p>



Return Item	Required Fields	Validation
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.



Return Item	Required Fields	Validation
<p>Part 3, Line 6B Contributions to health savings accounts with high annual deductible medical plan</p>	<p>Employer Identification Number</p> <p>Contribution</p> <p>Institution</p> <p>Account Number</p> <p>Annual Deductible</p> <p>Type of coverage</p> <p>Effective date</p>	<p>9 numeric characters.</p> <p>No consecutive or repetitive numbers allowed.</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>If the "Individual" oval is selected, the annual deductible cannot exceed \$2,850. If the "Individual and 55 years" oval is selected, the annual deductible cannot exceed \$3,450. Also, the taxpayer's date of birth must be validated.</p> <p>If the "Familiar" oval is selected; the annual deductible cannot exceed \$5,650.</p> <p>If the "Familiar and 55 years" oval is selected, the annual deductible cannot exceed \$6,250. Also, the taxpayer's date of birth must be validated.</p> <p>Only one box can be selected.</p> <p>If a "Familiar" type of coverage is selected, an "Individual" option is not allowed.</p> <p>Do not allow a date after the end of the taxable year of the return being filed.</p>



Return Item	Required Fields	Validation
Part 3, Line 6C Contributions to governmental pension or retirement systems		A withholding statement (PR or US) must be entered with its required fields.
Part 3, Line 6E Ordinary and necessary expenses		A Schedule I must be completed.
Part 3, Line 6F Automobile loan interest	Bank Name Loan Number	N/A Validate that the amount claimed does not exceed \$1,200.
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Part 3, Line 6G Young people who work		The taxpayer and spouse, if filing under status # 1 (Married living with spouse and filing jointly), must have earned income and comply with the age requirement (>15 y ≤26). The amount claimed cannot exceed \$1,000 for each taxpayer.
Parte 3, Line 6H Educational Contribution Account		At least one beneficiary must be claimed on Schedule A-1, Part II.



Return Item	Required Fields	Validation
Part 3, Line 6I Acquisition and installation of a personal computer used by dependents		<p>A dependent must be entered in Schedule A-1, Part I.</p> <p>There must be a dependent who is less than 20 years of age.</p> <p>The deduction amount cannot exceed \$500.</p>
Part 3, Line 6K Deduction when both spouses work		<p>Allowed only for filing status #1 (Married living with spouse and filing jointly) who are not electing the optional computation of tax.</p> <p>Both taxpayers must have earned income (a PR or US W-2).</p>
Parte 3, Line 7 Telephone service payment for communications with military personnel in combat zone		<p>The deduction cannot exceed \$200.</p>
Part 4, Line 16E American Opportunity Tax Credit		<p>A Schedule B2 must be completed.</p>
Part 4, Line 16F Additional Credit		<p>Must be automatically calculated.</p>
Part 4, Line 20 Amount paid		<p>The amount paid (Line 20) cannot be greater than the balance of tax due (Line 19).</p>



Return Item	Required Fields	Validation
Part 4, Line 20C and 20D Interests, Surcharges and Penalties		Allow an amount to be entered only if the filing date is later than the due date of the return. Any overpayment can not be transferred to lines 22, 22A or 22B.
Part 4, Line 22A Contribution to the San Juan Bay Estuary Special Fund		The amount cannot be more than the Amount Overpaid (Line 22).
Part 4, Line 22B To Be Refunded		It must be the difference between the Amount Overpaid (Line 22) less the Contribution to the San Juan Bay Estuary Special Fund (Line 22A), if any.
Part 5 Authorization for direct deposit of refund	Type of account Routing/transit number Your account number	N/A N/A The software must require the account number to be entered twice as confirmation.
	Account in the name of	If status #1 (Married living with spouse and filing jointly) is selected, the spouse's name must also be entered.
Oath	Specialist's name Registration Number	Required only when a specialist is submitting the return.
	Indicate if you made payments for the preparation of your return	If the return was prepared by a specialist, the "Yes" oval must be selected.



Return Item	Required Fields	Validation
Schedule A-1 – Short Form		
Part I Dependent's Information	Name Last Name	A maximum of 17 dependents can be claimed (including the dependent who grants the status of Head of household). In these cases, 2 schedules must be allowed to be filed but only when all lines of the previous schedule are completed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.



Return Item	Required Fields	Validation
	Relationship	<p>Allow only the following: Father, Mother, Father or Mother in law, Stepfather, Stepmother, Daughter, Son, Adoptive Daughter or Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Grandfather, Grandmother, Sister, Brother, Son or Daughter in law, Sister or Brother in law, Great Grandmother or Grandfather and Great Granddaughter or Grandson.</p> <p>All of the above can be entered as a Head of household dependent.</p> <p>The following can be allowed, except as a Head of household dependent: Cousin, Godson, Goddaughter, Foster Daughter or Son, Boyfriend, Girlfriend, Mistress, Step Brother or Sister, Friend, Foster Father or Mother, Neighbor, Great-Great Grandmother or Grandfather, Great-Great Granddaughter or Grandson, Godfather or Godmother.</p>



Return Item	Required Fields	Validation
	Category (N, I, U)	<p>Category N allowed only if dependent is less than 21 years old.</p> <p>These dependents qualify irrespective of their age: father, mother, stepfather, stepmother, father in law or mother in law.</p> <p>Category U allowed only if dependent is less than 26 years old.</p>
	Social Security Number	<p>9 numeric characters.</p> <p>No consecutive or repetitive numbers allowed.</p> <p>Do not allow duplicate numbers with respect to the taxpayer, spouse or other dependents including the Head of household's dependent.</p>
<p>Part II</p> <p>Beneficiaries of Educational Contribution Accounts</p>	<p>Name</p> <p>Last Name</p> <p>Contributed Amount</p> <p>Financial Institution</p>	<p>Allow only if beneficiary is less than 26 years old.</p> <p>A maximum of 9 beneficiaries can be claimed.</p> <p>In these cases, 3 schedules must be allowed to be filed but only when all lines of the previous schedules are completed.</p> <p>The contributed amount for each beneficiary cannot exceed \$500.</p>



Return Item	Required Fields	Validation
	Account Number	Do not allow duplicate numbers with respect to other beneficiaries.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
	Relationship	Allow only the following: Daughter, Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Sister, Brother, Son or Daughter in law, Sister or Brother in law, and Great Granddaughter or Grandson.
	Social Security Number	9 numeric characters. No consecutive or repetitive numbers allowed. Do not allow duplicate numbers with respect to other beneficiaries, the taxpayer or spouse.
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
	Total contributions	Must include the sum of all contributions, including those of any additional schedules submitted.
Schedule B2 – Short Form		



Return Item	Required Fields	Validation
Part I - Determination of Credit	Student's Name Student's Last Name	Only the taxpayer, the spouse and dependents that are category U, qualify for this credit.
	Student's Social Security Number	9 numeric characters. No consecutive or repetitive numbers allowed.
	Qualified Education Expenses	<p>The amount of expenses cannot exceed \$4,000 per student.</p> <p>Include message that if the return is filed electronically, evidence of the qualified education expenses must be sent by mail to the Department at the following address:</p> <p>DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN, PR 00902-2501</p> <p>Column H cannot exceed \$1,000 per student.</p>



Schedule CO – Short Form

<p>Schedule CO</p>		<p>Required only for taxpayers with filing status #1 (Married living with spouse and filing jointly) who check the optional computation of tax box.</p> <p>Parts 2 and 3 of the return must be empty.</p> <p>In addition, to use this optional computation, both spouses must work (each must have a PR or US W-2).</p>
<p>Line 1 Wages, Commissions, Allowances and Tips</p>		<p>Same required fields and validations as Part 2, Lines 1A and 1B.</p>
<p>Line 2 Federal Government Wages</p>		<p>Same required fields and validations as Part 2, Lines 2A and 2B.</p>
<p>Line 4 Adjusted Gross Income</p>		<p>If the amount for Column B or C is \$37,500 or over, the Long Form must be used and the electronic filing of the Short Form cannot be allowed.</p>
<p>Line 5 Standard Deduction and personal exemption</p>		<p>The amount of Columns B and C must be \$3,075 each.</p>



<p>Line 6A Contributions to individual retirement accounts</p>		<p>Same required fields and validations as Part 3, Line 6A. Must be attributed to the corresponding spouse individually.</p>
<p>Part 3, Line 6B Contributions to health savings accounts with high annual deductible medical plan</p>		<p>Same required fields and validations as Part 3, Line 6B. Allow the entire amount to be claimed only by one spouse or 50% each.</p>
<p>Line 6C Contributions to governmental pension or retirement systems</p>		<p>Same required fields and validations as Part 3, Line 6C. Must be attributed to the corresponding spouse individually.</p>
<p>Line 6E Ordinary and necessary expenses</p>		<p>At least one Schedule I must be completed. Must be attributed to the corresponding spouse individually.</p>
<p>Line 6F Automobile loan interest</p>		<p>Same required fields and validations as Part 3, Line 6F. Allow the entire amount to be claimed only by one spouse or 50% each.</p>
<p>Line 6G Young people who work</p>		<p>Same required fields and validations as Part 3, Line 6G. Must be attributed to the corresponding spouse individually.</p>



Line 6H Educational Contribution Account		<p>Same required fields and validations as Part 3, Line 6H.</p> <p>Allow the entire amount to be claimed only by one spouse or 50% each.</p>
Line 6I Acquisition and installation of a personal computer used by dependents		<p>Same required fields and validations as Part 3, Line 6I.</p> <p>Allow the entire amount to be claimed only by one spouse or 50% each.</p>
Line 6J Contributions to the Endowment Fund of the University of Puerto Rico		<p>Allow the entire amount to be claimed only by one spouse or 50% each.</p>
Line 7 Telephone service payment for communication with military personnel in combat zone		<p>Same required fields and validations as Part 3, Line 7.</p> <p>Allow the entire amount to be claimed only by one spouse or 50% each.</p>
Schedule H – Short Form		
Schedule H		<p>A withholding statement (PR or US) with pension or annuity income must be entered with its required fields.</p> <p>It should be allowed to transfer more than one schedule.</p>



Header	Recipient of pension	Only one box can be selected. Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).
	Pension granted by	Only one box can be selected.
	Place where the service was performed	Only one box can be selected.
	Date on which you started to receive the pension	Required only for Puerto Rico pensions. Do not allow a date after the end of the taxable year of the return being filed.
Part II, Line 7	Total amount received in the year	N/A
Part II, Line 8	Tax exempt amount	A \$15,000 exemption allowed only if taxpayer is 60 years of age or over. Otherwise, \$11,000 is allowed.



Schedule I – Short Form		
Header	Taxpayer or spouse selection	<p>Required only if the optional computation of tax is chosen.</p> <p>Only one box can be selected.</p> <p>Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).</p> <p>If filing status #1 and the optional computation of tax box are selected, 2 schedules must be allowed for filing, one for each spouse.</p> <p>Both spouses must work (have a PR or US W-2 each).</p>
Part 1		If Line 2I exceeds Line 2H, the Long Form must be used and the electronic filing of the Short Form cannot be allowed.
Part 2	Property classification Cost or other basis Depreciation claimed in prior years Estimated useful life to compute the depreciation	Required only if there is an amount in Part 1, Line 2F.
	Date Acquired	Do not allow a date after the end of the taxable year of the return being filed.



4.2 Long Form

Return Item	Required Fields	Validation
Biographical Data Primary Taxpayer	First Name Last Name	Do not allow accents, special characters or letter "ñ".
	Social Security Number	9 numeric characters. No consecutive or repetitive numbers allowed. Do not allow the same number as the spouse for filing status #1 (Married living with spouse and filing jointly), #2 (Married not living with spouse) or #5 (Married filing separate). Neither for dependants or Educational Contribution Account' beneficiaries.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed. The age of the taxpayer can not be less than 14 years.
	Sex	Only one box can be selected. For personal status #1 (married living with spouse and filing jointly) either F (feminine) or M (masculine) can be selected.



Return Item	Required Fields	Validation
	Postal Address Home Address	<p>The software must provide the address formats established by the United States Postal Service.</p> <p>If the taxpayer selects the option "None of the above", then the software must provide at least 2 lines, each with a maximum of 40 characters allowed. The taxpayer must be instructed to follow the following order: Box, Urbanization, Street and Number, Municipality, State and Zip Code.</p> <p>Validate each Municipality with its corresponding Zip Code.</p> <p>Do not allow accents, special characters or letter "ñ".</p>
	Change of Address	Only one box can be selected.
	Home Telephone Work Telephone	Either one of them must be required.
	E-mail Address	N/A



Return Item	Required Fields	Validation
Biographical Data Spouse	First Name Last Name	Required only for filing status #1 (Married living with spouse and filing jointly), #2 (Married not living with spouse) or #5 (Married filing separate). Do not allow accents, special characters or letter "ñ".
	Social Security Number	9 numeric characters. No consecutive or repetitive numbers allowed. Do not allow the same number as the primary taxpayer, dependants or Educational Contribution Account' beneficiaries.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed. The age of the spouse can not be less than 14 years.
Part 1	Answers to questions a through d.	Only one box can be selected for each question. If the answer for question "d" is "yes", an amount must be entered.
	Highest Source of Income	Only one box can be selected.
	Taxpayer's Occupation	Must be according to the occupational list provided in the return booklet.



Return Item	Required Fields	Validation
	Spouse's Occupation	<p>Required only for filing status #1 (Married living with spouse and filing jointly).</p> <p>Must be according to the occupational list provided in the return booklet.</p>
	Filing Status at the End of the Taxable Year	<p>Only one box can be selected.</p> <p>If filing status #3 (Head of household) is selected, the dependent's information in Schedule A-1 must be completed.</p>
	2011 Return	<p>Only one box can be selected.</p>
Optional Computation of Tax Box		<p>If filing status #1 (Married living with spouse and filing jointly) is selected and this box is selected, Schedule CO is required and Parts 2 and 3 must be empty.</p> <p>In addition, to use this optional computation, both spouses must work (each must have a W-2 or Form 480.6B).</p>



Return Item	Required Fields	Validation
Part 2, Lines 1A and 1B Wages, Commissions, Allowances and Tips		<p>A withholding statement must be entered.</p> <p>The total amount of withholding statements entered in the box must equal the number of withholding statements entered in the program, including any withholding statements for US or identified as for pensions or annuities.</p>
Part 2, Line 1C Federal Government Wages		<p>A withholding statement (US Form W-2) must be entered.</p>
Part 2, Line 2L Alimony Received	Social Security number of the payer	<p>9 numeric characters.</p> <p>No consecutive or repetitive numbers allowed.</p> <p>Cannot be equal to the social security number of the primary taxpayer, spouse, dependents or educational contribution account's beneficiaries.</p>
Part 2, Line 4 Alimony Paid	Social Security number of recipient	<p>9 numeric characters.</p> <p>No consecutive or repetitive numbers allowed.</p> <p>Cannot be equal to the social security number of the primary taxpayer, spouse, dependents or educational contribution account's beneficiaries.</p>
	Judgment number	N/A



Return Item	Required Fields	Validation
Part 3, Line 10 Telephone service payment for communications with military personnel in combat zone		The deduction cannot exceed \$200.
Part 4, Line 15 TAX AS PER:		Either the Tax table or Special tax on capital gains box must be selected. If the Nonresident alien box is selected, the return cannot be filed electronically.
Part 4, Line 31G Additional Credit		Must be automatically calculated, except if filing under status #1 (married filing jointly), the optional computation of tax is selected and there is a credit claimed on Part II of Schedule B. For this exception, worksheet of calculation must be presented or provided to taxpayer.



Return Item	Required Fields	Validation
Part 4, Line 36 Additional Special Tax		Must be computed automatically using the worksheet provided in the return if status #1 (Married living with spouse and filing jointly) is selected and adjusted gross income from line 5, Part 2 of the return or from line 6, Columns B and C of Schedule CO is over \$150,000 or \$100,000 for all other filing status.
Part 4, Line 38 Less: Amount Paid		The amount paid (Line 38) cannot be greater than the balance of tax due (Lines 34, 35 and 36).
Part 4, Line 38C and 38D Interests, Surcharges and Penalties		Allow an amount to be entered only if the filing date is later than the due date of the return. Any overpayment can not be transferred to lines 40, 40A, 40B or 40C.
Part 4, Line 40A To be credited to estimated tax for 2011		Amount cannot exceed the Amount Overpaid (Line 40).
Part 4, Line 40B Contribution to the San Juan Bay Estuary Special Fund		Must be the difference between Lines 40 and 40A.
Part 4, Line 40C TO BE REFUNDED		Must be the difference between Lines 40, 40A and 40B.



Return Item	Required Fields	Validation
Part 5 Authorization for direct deposit of refund	Type of account Routing/transit number Your account number	The software must require the account number to be entered twice as confirmation.
	Account in the name of	If status #1 (Married living with spouse and filing jointly) is selected, the spouse's name must also be entered.
Oath	Specialist's name Registration Number	Required only when a specialist is submitting the return.
	Indicate if you made payments for the preparation of your return	If the return was prepared by a specialist, the "Yes" oval must be selected.
Schedule A – Long Form		
Part I, Line 1 Home mortgage interest	Name of entity to which payment was made Loan number	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.



Return Item	Required Fields	Validation
	Line 1c – Allowable deduction	<p>A box must be provided to select the 3 year income exception.</p> <p>Amount can be greater than 30% of the adjusted gross income (Part 2, Line 5) combined with any exempt income entered in Part 1, Line D if:</p> <p>year of birth of taxpayer or spouse is 1945 or earlier; or</p> <ul style="list-style-type: none"> • 3 year income exception box is selected.
<p>Part I, Line 3 Child care expenses</p>		<p>A dependent, 14 years of age or younger, must be claimed in Schedule A1, Part I.</p> <p>The dependent must be a son, daughter, stepson, stepdaughter, adoptive son or daughter.</p> <p>The taxpayer and spouse, if filing under status #1 (Married living with spouse and filing jointly), must have earned income (salaries or self-employment), except if either of them is disabled.</p>



Return Item	Required Fields	Validation
Part I, Line 4 Expenses incurred in the care of elderly persons		<p>A dependent, 60 years of age or older, must be claimed in Schedule A1, Part I.</p> <p>The taxpayer and spouse, if filing under status #1 (Married living with spouse and filing jointly), must have earned income (salaries or self-employment), except if either of them is disabled.</p>
Part I, Line 5 Rent paid	Landlord's social security number	<p>9 numeric characters.</p> <p>No consecutive or repetitive numbers allowed.</p> <p>Cannot be equal to the social security number of the primary taxpayer, spouse, dependents or educational contribution account's beneficiaries.</p>
Part I, Line 8 Medical expenses		Column A of Schedule J must be completed.
Part I, Line 9 Charitable contributions		Column B of Schedule J must be completed.
Part I, Line 11 Expenses incurred in the purchase of technological assistance equipment for handicapped persons, specialized treatment or chronic disease		Only one box must be checked.



Return Item	Required Fields	Validation
Part I, Line 12 Dependent's education expenses		A dependent, 20 years of age or younger, must be claimed in Schedule A1, Part 1. The dependent cannot be category "U".
Part I, Line 14 Interest paid on students loans at university level	Financial institution Loan number	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Part II, Line 1 Contributions to individual retirement accounts	Contribution Amount Name of Financial Institution Account Number	The contribution amount cannot exceed \$5,000 or \$10,000 for taxpayers filing under status #1 (Married living with spouse and filing jointly). A box must be provided to identify if the contribution is for the taxpayer or spouse and the amount cannot exceed \$5,000, individually. The taxpayer cannot be 75 years or older. To claim this deduction, the income received cannot be from pensions or annuities.
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.



Return Item	Required Fields	Validation
Part II, Line 3 Contributions to governmental pension or retirement systems		A withholding statement (PR or US) must be entered with its required fields.
Part II, Line 5 Ordinary and necessary expenses.		A Schedule I must be completed.
Part II, Line 6 Automobile loan interest	Bank Name Loan Number	N/A The amount claimed cannot exceed \$1,200.
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Part II, Line 7 Young people who work		The taxpayer and spouse, if filing under status # 1 (Married living with spouse and filing jointly), must have earned income and comply with the age requirement (>15 y ≤ 26). The amount claimed cannot exceed \$1,000 for each taxpayer.
Part II, Line 8 Educational Contribution Account		At least one beneficiary must be claimed on Schedule A-1, Part II.



Return Item	Required Fields	Validation
Part II, Line 9 Acquisition and installation of a personal computer used by dependents		<p>A dependent must be entered in Schedule A-1, Part I.</p> <p>There must be a dependent who is less than 20 years of age.</p> <p>The deduction amount cannot exceed \$500.</p>
Part II, Line 11 Deduction when both spouses work		<p>Allowed only for filing status #1 (Married living with spouse and filing jointly) who are not electing the optional computation of tax.</p> <p>Both taxpayers must have earned income (a W-2, 480.6A or Form 480.6B).</p>
Schedule A-1 – Long Form		
Part I Dependent's Information	Name Last Name	<p>A maximum of 17 dependents can be claimed (including the dependent who grants the status of Head of household).</p> <p>In these cases, 2 schedules must be allowed to be filed but only when all lines of the previous schedule are completed.</p>
	Date of Birth	<p>Do not allow a date after the end of the taxable year of the return being filed.</p>



Return Item	Required Fields	Validation
	Relationship	<p>Allow only the following: Father, Mother, Father or Mother in law, Stepfather, Stepmother, Daughter, Son, Adoptive Daughter or Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Grandfather, Grandmother, Sister, Brother, Son or Daughter in law, Sister or Brother in law, Great Grandmother or Grandfather and Great Granddaughter or Grandson.</p> <p>All of the above can be entered as a Head of household dependent.</p> <p>The following can be allowed, except as a Head of household dependent:</p> <p>Cousin, Godson, Goddaughter, Foster Daughter or Son, Boyfriend, Girlfriend, Mistress, Step Brother or Sister, Friend, Foster Father or Mother, Neighbor, Great-Great Grandmother or Grandfather, Great-Great Granddaughter or Grandson, Godfather or Godmother.</p>



Return Item	Required Fields	Validation
	Category (N, I, U)	<p>Category N allowed only if dependent is less than 21 years old.</p> <p>These dependents qualify irrespective of their age: father, mother, stepfather, stepmother, father in law or mother in law.</p> <p>Category U allowed only if dependent is less than 26 years old.</p> <p>Category I allowed only if dependent is over 21 years old.</p>
	Social Security Number	<p>9 numeric characters.</p> <p>No consecutive or repetitive numbers allowed.</p> <p>Do not allow duplicate numbers with respect to other dependents, the taxpayer or spouse, Including the head of household's dependent.</p>



Return Item	Required Fields	Validation
Part II Beneficiaries of Educational Contribution Accounts	Name Last Name Contributed Amount Financial Institution Account Number	Allow only if beneficiary is less than 26 years old. A maximum of 9 beneficiaries can be claimed. In these cases, 3 schedules must be allowed to be filed but only when all lines of the previous schedules are completed. The contributed amount for each beneficiary cannot exceed \$500.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
	Relationship	Allow only the following: Daughter, Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Sister, Brother, Son or Daughter in law, Sister or Brother in law, and Great Granddaughter or Grandson.
	Social Security Number	9 numeric characters. No consecutive or repetitive numbers allowed. Do not allow duplicate numbers with respect to other beneficiaries, the taxpayer or spouse.



Return Item	Required Fields	Validation
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Schedule B – Long Form		
Part I		Select the applicable boxes
Part III Part IV		Select the applicable boxes.



Schedule B2 – Long Form

<p>Part I – Determination of Credit</p>	<p>Student's Name Student's Last Name</p> <p>Student's Social Security Number</p> <p>Qualified Education Expenses</p>	<p>Only the taxpayer, the spouse and dependents that are category U, qualify for this credit.</p> <p>9 numeric characters. No consecutive or repetitive numbers allowed.</p> <p>The amount of expenses cannot exceed \$4,000 per student.</p> <p>Include message that if the return is filed electronically, evidence of the qualified education expenses must be sent by mail to the Department at the following address: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN, PR 00902-2501</p> <p>Column H cannot exceed \$1,000 per student.</p>
<p>Part II, Line 2</p>		<p>If status #1 (Married living with spouse and filing jointly) is selected, \$180,000 must be entered. For all other status, \$90,000, must be entered.</p>



Part II, Line 3	Adjusted gross income	Must be transferred automatically from line 5, Part 2 of the return or from line 6, Columns B and C of Schedule CO.
Part II, Line 5		If status #1 (Married living with spouse and filing jointly) is selected, \$20,000 must be entered. For all other status, \$10,000, must be entered.
Schedule E – Long Form		
	Property classification Cost or other basis Depreciation claimed in prior years Estimated useful life to compute the depreciation	More than one Schedule can be submitted.
	Date Acquired	Do not allow a date after the end of the taxable year of the return being filed.
Schedule C – Long Form		
Computed for the alternate basic tax		If this box is selected, transfer from Schedule O the following amounts: Line 7, Part I to Part I, Line 4 of Schedule C; Line 9, Part I to Line 2, Part IV of Schedule C; Line 4, Part II to Line 3, Part IV of Schedule C.
Part III		A box must be selected



Part IV, Line 7 Credit to be claimed		If the Special Additional Tax is applicable, the credit must be transferred to the worksheet.
Schedule CO – Long Form		
Schedule CO		Required only for taxpayers with filing status #1 (Married living with spouse and filing jointly) who check the optional computation of tax box. Parts 2 and 3 of the return must be empty. In addition, to use this optional computation, both spouses must work (each must have salaries or self employment income).
Line 1 Wages, Commissions, Allowances and Tips		Same required fields and validations as Part 2, Lines 1A and 1B.
Line 2 Federal Government Wages		Same required fields and validations as Part 2, Line 1C
Line 3A Interest income		Must be attributed 50% to each spouse.
Line 3D Dividends from corporations and distributions from partnerships subject to withholding		Must be attributed 50% to each spouse.



Line 3E Dividends from corporations and distributions from partnerships not subject to withholding		Must be attributed 50% to each spouse.
Line 3H Miscellaneous income		Must be attributed 50% to each spouse or individually depending on the type of income. Refer to Schedule F validations.
Line 3P Gain (or loss) from rental business		Must be attributed 50% to each spouse.
Line 3Q Gain (or loss) from sale or exchange of capital assets		Must be attributed 50% to each spouse.
Line 7 Standard deduction		The amount in Columns B and C must be \$1,575 each.
Line 8A Home mortgage interest		Same required fields and validations as Schedule A, Part I, Line 1.
Line 8C Child care expenses		Same required fields and validations as Schedule A, Part I, Line 3.
Line 8D Expenses incurred in the care of elderly persons		Same required fields and validations as Schedule A, Part I, Line 4.
Line 8E Rent paid		Same required fields and validations as Schedule A, Part I, Line 5.
Line 8H Medical expenses		Same required fields and validations as Schedule A, Part I, Line 8.



Line 8I Charitable contributions		Same required fields and validations as Schedule A, Part I, Line 9.
Line 8L Expenses incurred in the purchase of technological assistance equipment for handicapped persons, specialized treatment or chronic disease		Same required fields and validations as Schedule A, Part I, Line 12.
Line 8M Dependent's education expenses		Same required fields and validations as Schedule A, Part I, Line 13.
Line 8O Interest paid on students loans at university level		Same required fields and validations as Schedule A, Part I, Line 15.
Line 8R		The total amount in Line 8Q must be attributed 50% to each spouse.
Line 10A Contributions to individual retirement accounts		Same required fields and validations as Schedule A, Part II, Line 1. Must be attributed to the corresponding spouse individually.
Line 10B Contributions to health savings accounts with high annual deductible medical plan		Same required fields and validations as Schedule A, Part II, Line 2. Allow the entire amount to be claimed only by one spouse or 50% each.



<p>Line 10C Contributions to governmental pension or retirement systems</p>		<p>Same required fields and validations as Schedule A, Part II, Line 3. Must be attributed to the corresponding spouse individually.</p>
<p>Line 10E Ordinary and necessary expenses</p>		<p>At least one Schedule I must be completed. Must be attributed to the corresponding spouse individually.</p>
<p>Line 10F Automobile loan interest</p>		<p>Same required fields and validations as Schedule A, Part II, Line 6. Allow the entire amount to be claimed only by one spouse or 50% each.</p>
<p>Line 10G Young people who work</p>		<p>Same required fields and validations as Schedule A, Part II, Line 7. Must be attributed to the corresponding spouse individually.</p>
<p>Line 10H Educational Contribution Account</p>		<p>Same required fields and validations as Schedule A, Part II, Line 8. Allow the entire amount to be claimed only by one spouse or 50% each.</p>
<p>Line 10I Acquisition and installation of a personal computer used by dependents</p>		<p>Same required fields and validations as Schedule A, Part II, Line 9. Allow the entire amount to be claimed only by one spouse or 50% each.</p>



Line 10J Contributions to the Endowment Fund of the University of Puerto Rico		Allow the entire amount to be claimed only by one spouse or 50% each.
Line 11 Telephone service payment for communication with military personnel in combat zone		Allow the entire amount to be claimed only by one spouse or 50% each.
Line 12 Personal Exemption		\$1,500 allowed to each spouse.
Line 13E Exemption For Dependents		The total amount in Line 13D must be attributed 50% to each spouse.
Line 17 Gradual Adjustment Amount		A Schedule P must be submitted if the amount in Line 15, for either spouse, is more than \$37,500.
Line 18 Excess of Alternate Basic Tax over Regular Tax		A Schedule O must be submitted if the amount in Line 6, for either spouse, is more than \$37,500.
Schedule D – Long Form		
Part I Part II Part III	Description and Location of Property Sale Price Gain or Loss	N/A



	Date acquired Date Sold	Do not allow a date after the end of the taxable year of the return being filed.
Part IV	Total Distribution Taxable Amount	N/A
	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.
Part V, Line 39		The amount cannot be greater than \$1,000.
Schedule D1 – Long Form		
Part I Part II Part III	Answers to Lines 2, 3, 7, 8, 9, 10, 11, 12, 13, 15 and 21	Only one box can be selected.
Schedule D2 – Long Form		
Header	Taxpayer, Spouse or Both selection	Only one box can be selected Spouse or Both can be selected only under filing status #1 (Married living with spouse and filing jointly). If the optional computation of tax is selected, a Schedule must be transferred for each spouse.



Part 1, Line 2(g) Total		Transfer to Part 1, line 4(u) of Schedule O. If the optional computation of tax is selected, transfer to the corresponding taxpayer or spouse schedule.
Part II	Line 13	Only one box can be selected.
Schedule F – Long Form		
Header	Taxpayer, Spouse or Both selection	Spouse or Both can be selected only under filing status #1 (Married living with spouse and filing jointly). If the optional computation of tax is selected and the taxpayers do not have income in Parts III; IV; V; VI Columns B or D; VII; VIII or IX, a single Schedule F can be filed, selecting the “both” option.
Part I Interest	Payer’s Name Account Number	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.



<p>Line 2 Less: Interest exclusion</p>		<p>The total exclusion amount from Columns B, C, D and E cannot exceed \$2,000.</p> <p>If the optional computation of tax is selected, the total exclusion amount from Columns B, C, D and E can be up to \$2,000 for each spouse.</p> <p>Transfer to Part 1, line 4(d), of Schedule O.</p> <p>If the optional computation of tax is selected, transfer to the corresponding taxpayer or spouse schedule.</p>
<p>Line 3, Columns B and C Interest subject to withholding from financial institutions</p>		<p>Transfer to Part 1, line 4(e) of Schedule O.</p> <p>If the optional computation of tax is selected, transfer to the corresponding taxpayer or spouse schedule.</p>
<p>Line 5 Tax: Enter 17% of line 3B and 10% of lines 3A, 3C and 3E</p>		<p>Columns A, C and E must be 10% of line 3.</p> <p>Column B must be 17% of line 3.</p>
<p>Line 7 Tax withheld</p>		<p>If the tax withheld is shown in an Informative Return other than 480.6B, do not allow the electronic transfer of the return.</p>
<p>Part II Corporate Dividends and Partnerships Distributions</p>	<p>Payer's Name Account Number</p>	<p>N/A</p>



	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Line 1, Column A Subject to withholding		Transfer to Part 1, line 4(i) of Schedule O. If the optional computation of tax is selected, transfer to the corresponding taxpayer or spouse schedule.
Line 4 Special tax: 10% of Column A		Must be 10% of Column A, Line 1.
Part III Special Partnership Profits	Payer's Name	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Part IV Profits from Corporations of Individuals	Payer's Name	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Part V Distributions and Transfers from Governmental Plans	Total Distribution Taxable Amount	If distribution is subject to the 10% tax rate and there is an amount in Line 4, the electronic transfer of the return is not allowed.



	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.
Part VI Miscellaneous Income	Payer's Name Account Number	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Line 1, Column D Income from Major League Baseball teams and the U.S. National Basketball Association		Transfer to Part 1, line 4(w) of Schedule O. If the optional computation of tax is selected, transfer to the corresponding taxpayer or spouse schedule.
Part VII Distributions from Individual Retirement Accounts and Educational Contribution Accounts	Payer's Name Account Number Total Distribution	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Line 2 Tax on IRA or Educational Contribution Accounts distributions of income from sources within P.R.		If the 17% tax withheld is shown in an Informative Return other than 480.6B, do not allow the electronic transfer of the return.



Line 3 Tax on IRA distributions to Government pensioners		If the 17% tax withheld is shown in an Informative Return other than 480.6B, do not allow the electronic transfer of the return.
Part VIII Distributions from Deferred Compensation Plans (Non Qualified)	Total Distribution Taxable Amount	N/A
	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.
Part IX Distributions from Qualified Plans (Partial or Lump Sum not due to Separation from Service)	Total Distribution Taxable Amount	N/A
	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.
Line 2 Tax withheld		If the tax withheld is shown in an Informative Return other than 480.6B, do not allow the electronic transfer of the return.
Schedule G – Long Form		
Part I Part II Part III	Answers to Lines 1, 3, 5, 9, 10, 11, 12 and 18	Only one box can be selected.



Schedule H – Long Form		
Schedule H		<p>A Withholding Statement (PR or US) with pension or annuity income must be entered with its required fields.</p> <p>It should be allowed to transfer more than one schedule.</p>
Header	Recipient of pension	<p>Only one box can be selected.</p> <p>Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).</p>
	Pension granted by	Only one box can be selected.
	Place where the service was performed	Only one box can be selected.
	Date on which you started to receive the pension	<p>Required only for Puerto Rico pensions.</p> <p>Do not allow a date after the end of the taxable year of the return being filed.</p>
Part II, Line 7	Total amount received in the year	N/A



<p>Part II, Line 8</p>	<p>Tax exempt amount</p>	<p>A \$15,000 exemption allowed only if taxpayer is 60 years of age or over. Otherwise, \$11,000 is allowed.</p> <p>Transfer to Part 1, line 4(p) of Schedule O.</p> <p>If the optional computation of tax is selected, transfer to the corresponding taxpayer or spouse schedule.</p>
<p>Schedule I – Long Form</p>		
<p>Header</p>	<p>Taxpayer or spouse selection</p>	<p>Required only if optional computation of tax is chosen.</p> <p>Only one box can be selected.</p> <p>Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).</p> <p>If filling status #1 and the optional computation of tax box is selected, 2 schedules must be allowed for filing, one for each spouse.</p> <p>Both spouses must work (have a PR or US W-2 each)</p>
<p>Part 2</p>	<p>Property classification Cost or other basis Depreciation claimed in prior years Estimated useful life to compute the depreciation</p>	<p>Required only if there is an amount in Part 1, Line 2F.</p>



	Date Acquired	Do not allow a date after the end of the taxable year of the return being filed.
Schedule J – Long Form		
Header	Name and address of person or institution to whom payment was made	N/A
Column C Contributions to Municipalities or Ponce Museum of Arts		A contribution to a Municipality must be over \$50,000.
Schedule K – Long Form		
Part I Questionnaire	Location of Industry or Business Nature of Industry or Business Merchant's Registration Number	It should be allowed to transfer more than one schedule. 11 numeric characters
	Number of Employees	Required only if an amount is entered in any of Lines 1, 3 or 6 of Part III.
	Industry or Business Income	Only one box can be selected. Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).
	Date Operations Began	Do not allow a date after the end of the taxable year of the return being filed.
	Fully Taxable or Tax Incentives selection	Only one box can be selected.



Part III, Line 17 Meal and entertainment expenses		The amount of the deduction cannot exceed 25% of the adjusted gross income (Part II, Line 3)
Part III, Line 20 Depreciation and amortization		A Schedule E must be completed.
Schedule L – Long Form		
Part I Questionnaire	Location of Farming Business Nature of Farming Business Merchant's Registration Number	It should be allowed to transfer more than one schedule. 11 numeric characters.
	Number of Employees	Required only if an amount is entered in any of Lines 1, 3 or 6 of Part III.
	Farming Income selection	Only one box can be selected. Spouse can be selected only under filing status #1 (Married living with spouse and jointly).
	Date Operations Began	Do not allow a date after the end of the taxable year of the return being filed.
	Exemption Under selection	Only one box can be selected.
Part III, Line 17 Meal and entertainment expenses		The amount of the deduction cannot exceed 25% of the adjusted gross income (Part II, Line 3).
Part III, Line 20 Depreciation and amortization		A Schedule E must be completed.



Schedule M – Long Form			
Part I Questionnaire	Location of Principal Office	It should be allowed to transfer more than one schedule. 11 numeric characters.	
	Nature of Profession		
	Merchant's Registration Number		
		Number of Employees	Required only if an amount is entered in any of Lines 1, 3 or 6 of Part III.
		Income From selection	Only one box can be selected. Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).
		Date Operations Began	Do not allow a date after the end of the taxable year of the return being filed.
	Fill In One selection	Only one box can be selected.	
Part III, Line 17 Meal and entertainment expenses		The amount of the deduction cannot exceed 25% of the adjusted gross income (Part II, Line 3).	
Part III, Line 20 Depreciation and amortization		A Schedule E must be completed.	
Schedule N – Long Form			
Part I Questionnaire	Location of Rented Property	It should be allowed to transfer more than one schedule. 11 numeric characters.	
	Nature of Rented Property		
	Merchant's Registration Number		



	Number of Employees	Required only if an amount is entered in any of Lines 1, 2 or 5 of Part III.
	Rental Income	Only one box can be selected. Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).
	Fully Taxable or Tax Incentives selection	Only one box can be selected.
Part III, Line 17 Depreciation and amortization		A Schedule E must be completed.
Schedule O – Long Form		
Header	Taxpayer or Spouse selection	The Spouse box can be selected only under filing status #1 (Married living with spouse and filing jointly) when the optional computation of tax is selected. If the optional computation of tax is selected, a Schedule must be transferred for each spouse whose adjusted gross income is over \$37,500.
Part 1, Line 1	Adjusted gross income	Must be transferred automatically from line 5, Part 2 of the return, from line 6, Columns B and C of Schedule CO or from line 3, Part 1 of Schedule D2.



Part 1, Line 8 Less: Deductions and exemptions		Must be transferred automatically from line 13, Part 3 of the return or from line 14, Column B or C of Schedule CO, as applicable.
Schedule P – Long Form		
Header	Taxpayer or Spouse selection	The Spouse box can be selected only under filing status #1 (Married living with spouse and filing jointly) when the optional computation of tax is selected. If the optional computation of tax is selected, a Schedule must be transferred for each spouse whose net taxable income is over \$37,500.
Schedule R – Long Form		
Header	Taxpayer, Spouse or Both selection	Spouse or Both can be selected only under filing status #1 (Married living with spouse and filing jointly). More than one schedule can be transferred electronically.
Part 1	Name of entity	N/A
	Employer identification number	9 numeric characters. No consecutive or repetitive numbers allowed



PR Withholding Statement – Form 499R-2/W-2PR

<p>Form 499R-2/W-2PR</p>	<p>Wages Tax Withheld Name of Employer Address of Employer</p>	<p>A box must be provided to select if the form belongs to the taxpayer or spouse.</p> <p>Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).</p> <p>A box must be provided to select if the form is for pension or annuity income.</p> <p>Income tax withheld cannot be greater or equal than wages.</p> <p>Amount contributed to a retirement plan cannot be greater than wages.</p> <p>It should be allowed to transfer more than one form.</p>
	<p>Employer Identification Number</p>	<p>9 numeric characters. No consecutive or repetitive numbers allowed.</p>
	<p>Control Number</p>	<p>No repetitive numbers allowed.</p> <p>Must have 9 digits.</p> <p>Cannot be equal to any other withholding statement or informative return submitted with the return.</p>



	<p>Date on which you started to receive the pension</p>	<p>Required if the pension or annuity box is selected.</p> <p>Do not allow a date after the end of the taxable year of the return being filed.</p> <p>A Schedule H is required if the pension or annuity box is selected.</p>
<p>US Withholding Statement – Form W-2</p>		
<p>Form W-2</p>	<p>Employer's Name</p> <p>Wages</p> <p>Tax Withheld</p>	<p>A box must be provided to select if the form belongs to the taxpayer or spouse.</p> <p>Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly).</p> <p>A box must be provided to enter the amount contributed to a retirement plan.</p> <p>A box must be provided to select if the form is for pension or annuity income.</p> <p>A Schedule H is required if the pension or annuity box is selected.</p> <p>Income tax withheld cannot be greater or equal than wages.</p> <p>Amount contributed to a retirement plan cannot be greater than wages.</p> <p>It should be allowed to transfer more than one form.</p>



	Cost or Living Allowance (COLA)	Transfer to Part 1, line 4(v) of Schedule O. If the optional computation of tax is selected, transfer to the corresponding taxpayer or spouse schedule.
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Informative Return – Form 480.6B		
Form 480.6B	Amount Paid Amount Withheld	A box must be provided to select if the form belongs to the taxpayer or spouse. Spouse can be selected only under filing status #1 (Married living with spouse and filing jointly). Income tax withheld cannot be greater or equal than amount paid. It should be allowed to transfer more than one form.
Line 2 Payments for Services Rendered by Corporations and Partnerships		This box must be disabled since a return with this type of income can not be filed electronically.
Line 7 Dividends from Industrial Development Income (Act 26 of June 2, 1978)		This box must be disabled since a return with this type of income can not be filed electronically.
Line 9 Other Payments		This box must be disabled since a return with this type of income can not be filed electronically.



	Bank Account Number	Required only for Interest or Dividend income.
	Control Number	No repetitive numbers allowed. Must have 9 digits. Cannot be equal to any other informative return or withholding statement submitted with the return.
Withholding Agent's Information	Name Address	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.
Payee's Information	Name Address	N/A
	Employer Identification Number	9 numeric characters. No consecutive or repetitive numbers allowed.



5. Tax Return Printing and Electronic Filing Confirmation

5.1 Printing before Electronic Submission

The software must provide that taxpayers be allowed to print the tax return as a draft before filing electronically or for paper filing.

5.2 Printing after Electronic Submission

The software must provide that, after the electronic submission of the tax return, the printed version of the taxpayer's copy must comply with the following specifications:

5.2.1 Tax Return - Spanish Version

- For each page as a watermark (vertical in the middle): RADICADO ELECTRONICAMENTE
- On the first page of the return, Receipt Stamp box: Date DD/MM/YYYY and Time of submission.
- In the signature field of the taxpayer and spouse (if married filing jointly): FIRMADA ELECTRONICAMENTE
- In the date field next to the signature include the submission date: DD/MM/YYYY
- In the specialist signature field (if applicable): FIRMADA ELECTRONICAMENTE
- In the date field next to the specialist signature (if applicable) include the submission date: DD/MM/YYYY
- At the bottom of each page include the confirmation number (25 characters) assigned at the end of the submission process: NUMERO DE CONFIRMACION: XXXXXXXXXXXXXXXXXXXXXXXXXXXXX



5.2.2 Tax Return - English Version

- For each page as a watermark (vertical in the middle):
ELECTRONICALLY FILED
- On the first page of the return, Receipt Stamp box: Date DD/MM/YYYY and Time of submission.
- In the signature field of the taxpayer and spouse (if married filing jointly): ELECTRONICALLY SIGNED
- In the date field next to the signature include the submission date: DD/MM/YYYY.
- In the specialist signature field (if applicable): ELECTRONICALLY SIGNED
- In the date field next to the specialist signature (if applicable) include the submission date: DD/MM/YYYY
- At the bottom of each page include the confirmation number (25 characters) assigned at the end of the submission process:
CONFIRMATION NUMBER: XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

5.3 Electronic Filing Confirmation

5.3.1 Individual Tax Return

After submission, the software must print an Electronic Filing Confirmation. This confirmation must contain the following information:

- Return Name / Nombre de la planilla
- Form Name / Nombre del Formulario (Example: Short or Long Form)
- Taxable Year / Año Contributivo
- Taxpayer Name / Nombre del Contribuyente



- Primary Taxpayer Social Security Number / Número de Seguro Social del Contribuyente Primario
- Spouse Name / Nombre del Cónyuge
- Spouse's Social Security Number / Número de Seguro Social del Cónyuge
- Confirmation Number / Número de Confirmación
- Submission Date and Hour / Fecha y Hora de Radicación Date: DD/MM/YYYY
- Payment Date / Fecha de Pago (si hizo pago postdatado debe mostrar la fecha en esta línea) Date: DD/MM/YYYY
- Amount Paid Electronically (if applicable) / Cantidad Pagada Electrónicamente (si aplica) (Part 4, Line 20(a) of the Short Form)
- Amount Due (if applicable) / Balance Pendiente de Pago (si aplica) (Part 4, Line 21 of the Short Form)
- If the return shows an overpayment, indicate the taxpayer's selection between check, direct deposit, to be credited to estimated tax for next year or contribution to the San Juan Bay Estuary Special Fund. / Si la planilla refleja un reintegro, indicar la selección del contribuyente entre cheque, depósito directo, crédito a la contribución estimada o Aportación al Fondo Especial para el Estuario de la Bahía de San Juan.



Following an example of an Electronic Filing Confirmation:

 Gobierno de Puerto Rico
Departamento de Hacienda
Planilla de Contribución sobre Ingresos de Individuos
Confirmación de Radicación Electrónica
Individual Income Tax Return
Confirmation of Electronic Filing

[Empty box]

Nombre del Contribuyente..... []
Taxpayer Name

Número de Seguro Social del Contribuyente..... []
Taxpayer Social Security Number

Nombre del Cónyuge..... []
Spouse Name

Número de Seguro Social del Cónyuge..... []
Spouse Social Security Number

Número de Confirmación []
Confirmation Number

Fecha y Hora de Radicación..... []
Date and Time of Filing

Fecha de Pago..... []
Payment Date

Cantidad Pagada Electrónicamente..... []
Amount Paid Electronically

Balance Pendiente de Pago..... []
Balance Pending to Pay

Cantidad a Reintegrar..... []
Amount to Refund

Mediante cheque por correo - *Via check by mail*
 Mediante depósito directo - *Via direct deposit*
 Acreditar a contribución estimada del próximo año - *Credit to estimated tax for next year*
 Aportación al Fondo Especial para el Estuario de la Bahía de San Juan
Contribution to the San Juan Bay Estuary Special Fund

Período de Conservación: Diez (10) años
Retention Period: Ten (10) years



6. Legal Disclosure

The Certification issued by the Department does not guarantee that a return prepared and submitted using the software will not result in a subsequent notification or without any errors. The Department will only be certifying that all the basic calculations work correctly and that the minimum validation requirements have been included within the application in order to accept the electronic transfer of the return. Therefore, and to avoid any misunderstanding by taxpayers who buy the software, the following legal disclosure must be displayed by the software before the taxpayer starts the completion of a return:

The Puerto Rico Department of the Treasury, the Government of Puerto Rico, its agents or employees are not responsible for the use of this software or for any damage caused due to the purchase or installation of the same.

This software has been certified by the Puerto Rico Department of the Treasury for purposes of the electronic transfer of the Individual Income Tax Return. The minimum validation requirements specified in Publication 10-05 Software Requirements Manual for Electronic Tax Information Exchange (E-Tie) For Tax Year 2010 were tested and verified. However, the Department does not guarantee that any return prepared with this software will be free of errors nor that an adjustment or mathematical error notification will not be issued.



7. Software Certification Process

The following steps must be completed in order to allow the software to electronically submit the Puerto Rico individual income Tax Return to the Department. This process must be done for each year and tax form. The certification process is expected to occur every year during the first two months of the calendar year following the close of the applicable tax period.

7.1 Vendor Registration

Vendors must submit the following list of documents (listed in Spanish for easy reference at the related agencies) no later than November 23, 2010:

- Letter notifying the interest in participating of the electronic filing certification process for individual income tax returns, specifying the forms: short and/or long.
- Certificación de Deuda emitida por el Departamento de Hacienda
- Certificación de Radicación de Planillas de Contribución sobre ingresos de los últimos 5 años
- Certificación de Deuda emitida por el CRIM
- Certificación de Radicación de Planillas de Contribución sobre la propiedad mueble emitida por el CRIM
- Certificación de Registro como Patrono y de Deuda por Concepto de Seguro Social Choferil emitida por el Departamento del Trabajo y Recursos Humanos
- Certificación de Deuda emitida por el Departamento del Trabajo y Recursos Humanos
- Certificación de Estado de Cumplimiento emitida por ASUME
- Copia del Certificado de Incorporación de la Compañía que lo autoriza a hacer negocios en Puerto Rico
- Certificación de Cumplimiento con el Departamento de Estado (Good Standing)
- Copia del Certificado de Registro de Comerciante

When applicable, the documents cannot be issued for more than 60 days. For further information, please refer to Central Accounting Circular Letter No. 1300-03-11 of August 17, 2010, available at our webpage.

Documents must be submitted to:

- Puerto Rico Department of the Treasury
Returns Processing Bureau
Attention: Maribel Colón Concepción



Intendente Ramírez Building
#10 Paseo Covadonga
San Juan, Puerto Rico

7.2 Collaboration Agreement

Vendors/Developers must sign and comply with the provisions of the Collaboration Agreement with the Department. The purpose of this Agreement is to combine resources to facilitate for taxpayers the electronic filing of the income tax returns.

7.3 Certification of Forms from the Forms and Publication Division

Vendors/Developers must also comply with the Forms and Publications Division process to certify the forms printed by the individual income tax return software. Please contact the Forms and Publications Division at (787) 722-0216 for more information about this process.

Unless extreme hardship can be proved, the pdf versions of the forms must be used.

7.4 Testing Procedures

Once the Department received the intention letter vendor will receive the following documents:

- E-TIE Software Requirements Manual
- E-TIE Technical Requirements Manual
- Tax form Schemas
- Testing username and password
- Testing Data (SS and MRN)
- PDF versions of the forms

There will be two phases of the testing procedures. First, the Department will test if the vendors' application is able to connect to the Department's system, register and if return data can be transmitted successfully. If this test is completed, then the software will be evaluated with respect to the validation requirements.

When the vendor is ready for the second phase of testing with the Department, the vendor must send a letter asking for a Testing Window. The Department will provide the following:



- A batch of Testing Returns
- A date for testing

Vendor must submit all the returns during the day assigned.

The Department will provide feedback to the vendor with the amount of successful and failed returns.

Failed returns must be corrected and re-submitted by the vendor.

Hacienda will assign a reasonable period and due date for the testing period with each vendor that is ready and requests the Testing Window. If the vendor is not able to successfully complete the testing during the assigned period and by the established due date, the certification process for this vendor will be terminated.

Hacienda will establish a due date for requesting Testing Windows. Any vendor, who is not ready by this due date, will NOT be able to test and certify the software.

NOTE: For taxable year 2010 and due to timing limitations related to late approved legislation, Testing Returns will not be provided and Testing Windows will be randomly assigned at a meeting that will be held between all the vendors that complete the first phase.

7.5 Acceptance Tests

The Internal Revenue Area and the Information Technology Area will certify the testing process.

7.6 Software Certification

After acceptance of the testing process vendor's software will be certified. Vendor will receive:

- A letter certifying the software for E-TIE filing with the Department.
- User name and password for each approved tax form and filing type (Individual or Specialist).



8. Software Text

The following text messages must be included in the software.

8.1 Individual Income Tax Return

- **Relevo**

Este programa le permite firmar y radicar electrónicamente los formularios de la planilla de contribución de individuo forma corta y larga. Durante la radicación electrónica, cada contribuyente crea su propio nombre de usuario y contraseña como parte del proceso de autenticación de la firma digital. En caso de los especialistas, el Departamento debe haberle asignado un usuario y contraseña para radicación de planillas.

La obligación de rendir a tiempo las planillas y formularios aquí provistos y efectuar el pago de la contribución correspondiente es impuesta por el Código de Rentas Internas de Puerto Rico de 1994, según enmendado y sus Reglamentos. El Departamento de Hacienda, El Estado Libre Asociado de Puerto Rico, sus agentes o empleados, no se responsabilizan por reclamaciones relacionadas con la utilización de este programa.

¿Está de acuerdo con estos términos?

SI NO

- **Disclaimer**

This software allows you to electronically sign and file the long and short form of the Individual Tax Return. During the electronic transfer, each taxpayer creates its own username and password for the authentication process of the digital signature. If you are a Specialist the Department should assign you a username and password for the electronic filing.

The duty to timely file the returns and forms herein available and to pay the corresponding tax is imposed by the Puerto Rico Internal Revenue Code of 1994, as amended and its Regulations. The Department of the Treasury, the Commonwealth of Puerto Rico, its agents or employees are not responsible for any claims related with the use of this program.

Do you agree with the above terms?

YES NO



- **Planillas con Pago**

Afirmación requerida por Automated Clearing House

Al oprimir **OK**, usted está de acuerdo con la siguiente afirmación:

Autorizo al Departamento de Hacienda a debitar a través de ACH (Automated Clearing House) la cantidad especificada de la cuenta de banco establecida.

OK Cancel

Penalidad por Cheque Devuelto

Si el pago fuese devuelto sin aceptar por la institución financiera, el Departamento de Hacienda podrá imponer una penalidad de 5% ó 10% (si el pago devuelto excede \$10,000) del monto del pago. En cualquier caso, la penalidad no será menor de \$25. Expedir un cheque u orden para el pago de dinero, con el propósito de defraudar, y a sabiendas de que no hay suficientes fondos para el pago total del mismo, constituye un delito menos grave penalizado por ley.

Para verificar el estatus de su pago o imprimir un recibo del mismo, vaya a nuestra página de Colecturía Virtual: www.hacienda.gobierno.pr

La información estará disponible al próximo día laborable de su radicación electrónica.

Pago Postdatado

Usted puede seleccionar una fecha para realizar el pago de la planilla posterior a la fecha de radicación electrónica. La misma no puede ser posterior al 15 de abril de 2011. Recuerde que en la fecha que autorice para que el Departamento realice el débito directo, la cuenta establecida deberá tener fondos suficientes para cubrir el pago. De lo contrario, se cobrará una penalidad por cheque devuelto y se aplicarán los correspondientes intereses y recargos.

- **Returns with Payment**

Automated Clearing House Statement

By pressing **OK**, you agree to the following statement:

I authorize the Department of the Treasury to debit through ACH (Automated Clearing House) the amount specified from the stated bank account.



OK Cancel

Returned Checks Penalty

If the payment is returned unaccepted by the financial institution, the Department of the Treasury may impose a penalty of 5% or 10% (if the returned payment exceeds \$10,000) of the payment amount. In any case, the penalty will not be less than \$25. To issue a check or order for the payment of money, with intention to defraud and knowing that there are no sufficient funds to cover the total payment of the same, constitutes a misdemeanor punishable by law.

To review your payment status or print a receipt of the same, go to our Payments Online web page: www.hacienda.gobierno.pr

The information will be available on the next working day of your e-filing.

Postdated Payment

You can select a payment date for the return at a different time other than the electronic filing date. It cannot be later than April 15, 2011. Remember that in the date you authorize the Department to make the direct debit, the account must have enough funds to cover the payment. Otherwise, a returned checks penalty will be imposed together with the applicable interest and surcharges.

- **Proceso de Registro/Autenticación solo para individuos**

Existen tres formas mediante la cual usted puede registrarse y rendir su planilla de forma electrónica:

1. Utilizar el nombre de usuario y contraseña que utilizó para rendir su planilla en años anteriores;
2. Utilizar el PIN (Número de Identificación Personal) que se encuentra en la etiqueta que le llegó con el folleto de la planilla; o
3. Autenticarse utilizando la información de la planilla del año 2009.

Forma 1

Si usted utilizó E-File PR (antes Planillas En Línea) para preparar y radicar su planilla en el año contributivo 2009, utilice el mismo nombre de usuario y contraseña para continuar con la radicación de su planilla 2010.



Nombre de usuario:

Contraseña:

Cancelar

Forma 2

Si no ha utilizado E-File PR (antes Planillas en Línea), no recuerda su nombre de usuario o contraseña, puede registrarse utilizando el Número de Identificación Personal (PIN) asignado por el Departamento de Hacienda. Este número se envía a los contribuyentes que rindieron planilla en el año contributivo 2009, y el mismo le permitirá registrarse para crear un usuario y contraseña. El PIN está impreso en la etiqueta del folleto de la planilla, al lado derecho de su nombre y consta de 5 caracteres alfanuméricos. Si rindió planilla en el 2009 y no recibió el folleto de la planilla, puede llamar al (787) 722-0216 para solicitar su PIN. Luego de seleccionar su lenguaje, oprima la opción 3, Planillas Individuos, Corporaciones, Sociedades, Herencia y Donación, y después seleccione la opción 2, Establecer una reclamación. También, puede comunicarse con el personal de Apoyo Técnico al (787) 725-4200.

Si usted radicó la planilla del año contributivo 2009 bajo el estado personal #1 (casado que vivía con su cónyuge) y radica la planilla del año contributivo 2010 bajo otro estatus, podrá utilizar el PIN que está impreso en el folleto de la planilla solamente el contribuyente primario bajo el cual se rindió la planilla del año contributivo 2009.

Número de Seguro Social:

PIN:

Nombre de usuario:

Contraseña:

Forma 3:

Si no ha utilizado E-File PR (antes Planillas en Línea), no recuerda su nombre de usuario o contraseña o no recibió su PIN, podrá registrarse utilizando su planilla del año contributivo anterior. Al registrarse, el sistema corroborará cierta información sobre usted y su planilla del año contributivo 2009 por lo que debe tener disponible copia de su planilla del año pasado. Luego de que la información sea revisada, usted podrá continuar con los pasos para finalizar su planilla. Si las contestaciones a las preguntas de su planilla del año contributivo 2009 no concuerdan con los datos



del Departamento, puede comunicarse al Departamento de Hacienda al (787) 722-0216. Luego de seleccionar su lenguaje, oprima la opción 3, Planillas Individuos, Corporaciones, Sociedades, Herencia y Donación, y después seleccione la opción 2, Establecer una reclamación. También, puede comunicarse con el personal de Apoyo Técnico al (787) 725-4200. Si usted no radicó una planilla en Puerto Rico para el año contributivo 2009, no podrá transferir electrónicamente y deberá rendir su planilla en papel, acudir a los Centros de Orientación y Preparación de Planillas (de ser elegible) o utilizar los servicios de un Especialista.

Registrarse

Cancelar

▪ **Registration/Authentication Process for Individual Taxpayers Only**

There are three ways in which you can register and file your return electronically:

1. Use the username and password that you use for electronically filing your return in previous years;
2. Use the PIN (Personal Identification Number) that comes with the label in the return booklet; or
3. Authenticate using the 2009 return information.

Method 1

If you used E-File PR (previously Tax Returns Online) to prepare and file your taxable year 2009 return, use the same username and password to continue with your 2010 return e-filing.

Username:

Password

Cancel

Method 2

If you did not use E-File PR (previously Tax Returns Online), do not remember your username or password you can register using the Personal Identification Number (PIN) assigned by the Department of Treasury. This PIN is sent to taxpayers that have filed the 2009 taxable year return and will allow the taxpayer to register and



create a username and password. The PIN is printed in the label that is attached to the 2010 returns' booklet, right beside the taxpayer's name and has 5 alphanumeric characters. If you did not receive the return's booklet, you may contact us at (787) 722-0216 to request the PIN. After selecting your language, press option 3, Individual, Corporations, Partnerships, Estate and Gift Returns, and then select option 2, establish a claim. Also, you can contact our Help Desk at (787) 725-4200.

If you filed your 2009 return under status #1 (married living with spouse and filing jointly) and will file a 2010 return under a different status, the PIN included in the return booklet's label can be used only by the primary taxpayer under whom the 2009 return was filed.

Social Security Number:

PIN:

Username:

Password:

Method 3

If you did not use E-File PR (previously Tax Returns Online),, do not remember your username or password or did not receive your PIN, you can register using the previous year tax return. When registering, the system will verify some information from you and your 2009 tax return. You should have available a copy of your last year return. After your information is verified, you will be able to continue with the steps to finalize your return.

If your answers to the questions about your 2009 taxable year return do not match the Department's records, you may contact the Department of the Treasury at (787) 722-0216. After selecting your language, press option 3, Individual, Corporations, Partnerships, Estate and Gift Returns, and then select option 2, establish a claim. Also, you can contact our Help Desk at (787) 725-4200. If you did not file a Puerto Rico tax return for taxable year 2009, you will not be able to electronically file the return and must submit it in paper form, visit one of our Tax Return Preparation and Orientation Centers (if eligible) or use a Specialist's services.

Register

Cancel



- **Firma Electrónica for Individual Taxpayers**

El contribuyente primario y su cónyuge (si es casado rindiendo en conjunto) deben firmar la planilla para poder radicar electrónicamente. Los contribuyentes que deben firmar la planilla, se detallan a continuación:

NOMBRE DEL CONTRIBUYENTE

NOMBRE DEL CONYUGE

Al presionar el botón de Firmo y Estoy de Acuerdo, usted está firmando oficial y legalmente su planilla. Por lo tanto, usted está certificando la validez y veracidad de toda la información incluida en la misma. Luego de firmar electrónicamente, usted podrá radicar electrónicamente la planilla.

Yo, NOMBRE DEL CONTRIBUYENTE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados.

Firmo y Estoy de Acuerdo Cancelar

Yo, NOMBRE DEL CONYUGE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados.

Firmo y Estoy de Acuerdo Cancelar

- **Electronic Signature for Individual Taxpayers**

The primary taxpayer and spouse (if married filing jointly) must sign the return before the electronic filing of the same. The taxpayers that must sign the return are listed below:

TAXPAYER NAME

SPOUSE NAME



By pressing the **I Sign and Agree** button you are officially and legally signing your return, therefore you are certifying the validity and veracity of all the information included in the same. After the electronic signature, you will be able to electronically file the return.

I, TAXPAYER NAME, hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed.

I Sign and Agree Cancel

I, SPOUSE NAME, hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed.

I Sign and Agree Cancel

▪ **Firma Electrónica (Solo para Especialistas en Planillas)**

El contribuyente primario y su cónyuge (si es casado rindiendo en conjunto) deben firmar la planilla para poder radicar electrónicamente. Los contribuyentes que deben firmar la planilla, se detallan a continuación:

NOMBRE DEL CONTRIBUYENTE

NOMBRE DEL CONYUGE

Si la planilla fue preparada por un Especialista en Planillas, el Especialista debe tener la autorización escrita del contribuyente y su cónyuge (si aplica), en la forma prescrita por el Departamento de Hacienda, para poder firmar y radicar electrónicamente la planilla.

Al presionar el botón de **Firmo y Estoy de Acuerdo**, usted está firmando oficial y legalmente la planilla. Por lo tanto, usted está certificando la validez y veracidad de



toda la información incluida en la misma. Luego de firmar electrónicamente, usted podrá radicar electrónicamente la planilla.

Yo, NOMBRE DEL CONTRIBUYENTE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados. La declaración de la persona que prepara la planilla (excepto el contribuyente) es con respecto a la información disponible y dicha información ha sido verificada.

Firmo y Estoy de Acuerdo Cancelar

Yo, NOMBRE DEL CONYUGE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados. La declaración de la persona que prepara la planilla (excepto el contribuyente) es con respecto a la información disponible y dicha información ha sido verificada.

Firmo y Estoy de Acuerdo Cancelar

▪ **Electronic Signature for Tax Return Specialists**

The primary taxpayer and spouse (if married filing jointly) must sign the return before the electronic filing of the same. The taxpayers that must sign the return are listed below:

TAXPAYER NAME

SPOUSE NAME

If the return was prepared by a Tax Return Specialist, the Specialist must have the written authorization from the taxpayer and spouse (if applicable), in the manner prescribed by the Department of Treasury, to electronically sign and file the return.

By pressing the **I Sign and Agree** button you are officially and legally signing the return. Therefore, you are certifying the validity and veracity of all the information



included in the same. After the electronic signature, you will be able to electronically file the return.

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

I Sign and Agree Cancel

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

I Sign and Agree Cancel

Login para Especialistas en Planillas

Entre el nombre de usuario y contraseña asignado por el Departamento de Hacienda:

Nombre de usuario:

Contraseña:

Login for Tax Returns Specialists

Enter the username and password assigned by the Department of Treasury:

Username:

Password: