

## **Informative Booklet**

**To Provide Orientation on the Income Tax  
Responsibilities of Federal, Military  
and Other Employees**

This booklet offers valuable information to all federal, military and other employees, who must file an income tax return locally. Remember that the obligation to file an income tax return with the Commonwealth of Puerto Rico depends upon the taxpayer's condition as a resident or non-resident of Puerto Rico and upon the source of the income received.

Due to the fact that federal and military personnel must file both the federal and local income tax returns, they may claim a credit on the return corresponding to the jurisdiction, contrary to where the services were rendered. For this reason, at the Department of the Treasury, we have compiled the most frequently asked questions regarding Puerto Rico's Internal Revenue Code to assist you in complying with local fiscal requirements.

For additional information do not hesitate to call (787) 721-2020 extension 3611 or (1) (800) 981- 9236. In addition, you can access our site on the Internet at <http://hacienda.gobierno.pr>

**1. Who must file an income tax return in Puerto Rico?**

Puerto Rico residents who received gross income from any source during a taxable year must file an income tax return if such income exceeds the following amounts:

Married filing jointly	\$6,000
Single or married not living with spouse	\$3,300
Married filing separately	\$1,500

United States citizens, who are nonresidents of Puerto Rico, and whose gross income from Puerto Rico sources have not been subject to withholding of tax at source, must file an income tax return if such income exceeds the following amounts:

Married filing jointly	\$3,000
Single or married not living with spouse	\$1,300
Married filing separately	\$1,500

Nonresident aliens that received gross income from sources within Puerto Rico during the taxable year, regardless of the amount, must file an income tax return unless such income has been subject to withholding of income tax at source.

**2. How it is determined if an individual is a Puerto Rico resident or not?**

**Civil employees:**

For purposes of the Code, a “resident individual” means an individual who is domiciled in Puerto Rico. A taxpayer’s domicile is determined according to the facts and circumstances of each particular case. Generally, an individual is presumed to be a resident of Puerto Rico if he has been present in Puerto Rico at least 183 days during the calendar year. Nevertheless, if the individual's intention is to establish his permanent residence in Puerto Rico (even if the 183 days rule is not accomplished), some relevant factors showing the intention will be considered, such as:

- Where is the individual’s principal residence located, Puerto Rico or the United States?
- Where is his family residence location, Puerto Rico or the United States?
- Where does he vote, in Puerto Rico or in the United States?

- Where are his social, politics, cultural and religious affiliations, in Puerto Rico or in the United States?

**Military Personnel:**

Pursuant to Section 514 of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, members of the United States Armed Forces are considered residents of the country where they have established their residence at the moment they were enlisted in the Armed Forces, unless a change of address is formally requested afterwards through Form DD 2058 – Change of Legal Residence.

**3. When must the 2004 income tax return be filed?**

You must file your income tax return on or before the 15<sup>th</sup> day of the fourth month following the close of your taxable year. For calendar year taxpayers, the 2004 income tax return must be filed not later than April 18, 2006.

**4. May Federal Government employees file the Short Form of the Puerto Rico Income Tax Return?**

Yes, but only if they comply with all of the following requirements:

- a. gross income is not over \$75,000;
- b. income consists only of wages and compensation subject to withholding or annuities and pensions;
- c. do not receive income from alimony pension, interest, dividends, sole proprietorship or other income;
- d. claim the standard deduction;
- e. do not claim credit for foreign taxes paid;
- f. only claim credit for salaried taxpayers, credit for salaried persons or pensioners, or credit for contributions to the Educational Foundation for Free Selection of Schools;
- g. are not required to file an Estimated Tax Declaration;
- h. are US citizens or resident aliens who do not participate in Major League Baseball Games or U.S National Basketball Association Games celebrated in Puerto Rico;
- i. do not file under the status of married filing separate returns; and

- j. do not claim credit for the withholding of income tax at source for services rendered.

If any of these requirements is not met, they must file the Long Form.

**5. Can a Federal Government employee pay the income tax liability in two installments?**

Yes, Federal Government employees can pay their income tax balance due in two equal installments if they:

- a. are not required to file an Estimated Tax Declaration;
- b. file the income tax return not later than the date provided by the Code;
- c. pay 50% or more of the tax liability with the income tax return; or
- d. request an Automatic Extension of Time, and pay with the request at least 50% of the tax liability.

**6. I am a Federal Government employee working in Puerto Rico. Do I have to file a US and PR income tax returns? On which one do I claim the credit?**

Salary earned by a Federal Government employee who renders his services in Puerto Rico constitutes taxable income from sources within Puerto Rico. In this case, the employee must file an income tax return with the Government of Puerto Rico and another one with the Federal Government. The credit must be claimed in the U.S. income tax return for income taxes paid in Puerto Rico, with certain limitations.

**7. Is the Cost of Living Allowance (COLA) received by Federal Government employees' taxable?**

The COLA received by Federal Government employees is excluded from gross income if:

- a. the employee filed a Puerto Rico income tax return for the last four taxable years, provided he was required to file it; and
- b. the employee paid the required tax determined therein or, in case of having debts in arrears, has an approved and up to date payment plan.

Taxpayer must submit with the return evidence of the amount of COLA received and Form W-2. Nevertheless, the Department of the Treasury may revoke the privilege granted if it is determined that the taxpayer did not comply with his tax responsibilities at any moment. In that case, the taxpayer must pay the amount due with the corresponding surcharges and penalties.

**8. If I was a private business employee and the Federal Government hired me during the taxable year, may I exclude the COLA from the taxable income in the return?**

Yes. Nevertheless, you must meet the requirements established in question 7. The information will be verified through our computerized system.

**9. Is the Premium Pay paid in lieu of overtime to Federal Government employees, taxable income?**

Yes, **Premium Pay** is taxable income in your return. If your withholding statement (Form W-2) does not provide information on your **Premium Pay**, you must submit with your return the Leave and Earnings Statement of your last payment period (as of December 31 of the taxable year).

**10. Are contributions made by Federal Government employees to the United States Government Retirement System deductible in the Puerto Rico Income Tax Return?**

Yes, these contributions are deductible as an additional deduction in both the Short Form and the Long Form.

**11. Are contributions made to a Thrift Savings Plan deductible?**

Contributions made to a Thrift Savings Plan have already been excluded from salaries informed in the withholding statement. Therefore, they cannot be deducted again when computing your taxable income.

**12. How are distributions from a Thrift Savings Plan taxed?**

Distributions from a savings plan such as a Thrift Savings Plan are taxed as ordinary income when received by the employee. Nevertheless, they might be taxed as a long-term capital gain, if:

- a. the employer – employee relationship has been terminated; or

- b. the total amount of the distribution has been received within the same taxable year (one payment or various payments within the same year).

If you are making contributions to both a Thrift Savings Plan and an Individual Retirement Account (IRA), the total amount of contributions may not exceed 10% of your annual salary up to a maximum of \$8,000 annually.

- 13. I work for a federal employer who has a health insurance payment plan. Such plan is reported on my Form W-2 as “Health Benefit”. What is the tax treatment in Puerto Rico of contributions made by the federal employee to such plan?**

Contributions to the “Health Benefit Plan” consist of a health insurance premium remitted by the employer directly to the insurance company and paid with employee salary funds.

Therefore, this payment is part of the employee's salary income. Nevertheless, the contributions might be claimed as a medical expense deduction in the taxpayer's income tax return. The deduction allowed equals to 50% of the total medical expenses paid (not compensated by insurance or otherwise) that exceeds 3% of the adjusted gross income.

- 14. I was transferred from the United States to Puerto Rico during the taxable year. How do I file my return?**

An individual who changed his residence to Puerto Rico during the taxable year, must file a return in Puerto Rico to report income earned from the date of change of residence to the end of the taxable year (December 31). Earnings received prior to becoming a Puerto Rico resident are not taxable in Puerto Rico, but no deduction attributable to amounts excluded from gross income will be allowed.

Also, if an employee is transferred from Puerto Rico to the United States, a return must be filed in Puerto Rico to report earnings received until the date of transfer. If you were transferred to Puerto Rico and are claiming moving expenses, you need a certification from your employer. The amount reimbursed by your employer must be included on Schedule I Individual, line 2-I.

**15. What is the tax treatment in Puerto Rico of contributions made by Federal Government pensioners to the Survivor Benefit Plan?**

These payments are included in the Federal Government Pensioner gross income and are not deductible as payments made to a retirement plan. Therefore, the amount indicated as “gross amount” in Form W-2 must be included as pension income in the income tax return.

**16. Is a Federal Government pensioner entitled to any income tax benefits in Puerto Rico?**

Yes, a Federal Government pensioner is allowed each taxable year to exclude from his income the first \$8,000 received as pension payments if he is under 60 years old. If he is 60 years or older, he is entitled to an exclusion of \$12,000 per year.

All retired employees who's only income consists of a pension received from a United States Government Retirement System, are exempt from filing an income tax return if such pension does not exceed the amount excluded from income (\$8,000 or \$12,000). If the taxpayer receives more than one pension or annuity, the exclusion will apply for each pension or annuity separately. In such cases, he must complete one Schedule H Individual – Income from Annuities or Pensions for each pension or annuity.

**17. I am a Federal Government pensioner residing in Puerto Rico. Before retiring, I worked in Puerto Rico as well as in the United States. Do I have to include all pension income in my Puerto Rico Income Tax Return?**

Yes. Since you are a Puerto Rico resident you must include the total income received in your Puerto Rico Income Tax Return. However, you are entitled to claim a credit (with certain limitations) for income taxes paid to the United States for the income related to the years of service outside Puerto Rico.

**18. I have been working for several years with the Federal Government and have always filed U.S. Individual Income Tax Return, but never a Puerto Rico Income Tax Return. May I file it now?**

Yes, all Federal Government employees' residents of Puerto Rico are **required to file an income tax return in Puerto Rico**. Those who have only filed U.S. Individual Income Tax Return, must file a Puerto Rico income tax return as soon as possible. In this case, you must amend the U.S. income tax return and claim a refund for



income taxes paid to the United States on income from sources within Puerto Rico, according to the United States Internal Revenue Code.

- 19. I am a Puerto Rico resident working for the Federal Government. I have to work several months of the year in the United States. What income do I have to include in the Puerto Rico income tax return?**

A Puerto Rico resident must include the total income received during the taxable year in the Puerto Rico income tax return, regardless of its source. In this case, you may claim a credit against the income tax to be paid in Puerto Rico (with certain limitations), for the income tax paid or accrued to the United States on income earned from sources outside Puerto Rico. You must use Schedule C Individual to determine the credit. Remember that you must keep for your records a copy of the U.S. income tax return.

- 20. I am married living with my spouse and resident of Puerto Rico. I have an adjusted gross income of \$20,000 from sources within Puerto Rico, but I also have an adjusted gross income of \$10,000 from sources outside Puerto Rico (United States). I have an income tax liability of \$3,220 in Puerto Rico, and of \$1,000 in the United States. How do I claim the credit for the income tax paid to the United States?**

You must determine your credit using Schedule C Individual - Credit for Taxes Paid to the United States, Its Possessions and Foreign Countries. See the following example, which assumes that the taxpayer claimed the \$3,150 standard deduction and did not claim additional deductions:

**Schedule C Individual**

Rev. 05.05



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

**2005**

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

Taxpayer's name

**John Doe**

Social Security Number

**999-99-9999**

Name of place to which taxes were paid

**United States**

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

1. Adjusted gross income from sources outside of Puerto Rico (See instructions) .....		<b>10,000</b>	00
2. Optional standard or itemized deductions and additional deductions (Part 3, lines 8 and 9 of the return) .....	<b>3,150</b>		00
3. Adjusted gross income from sources outside of Puerto Rico (Same as line 1) .....	<b>10,000</b>		00
4. Adjusted gross income from all sources (Part 2, line 5 of the return) .....	<b>30,000</b>		00
5. Divide line 3 by line 4 .....	<b>33 %</b>		
6. Multiply line 2 by line 5 .....		<b>1,039</b>	00
7. <b>NET INCOME FROM SOURCES OUTSIDE OF PUERTO RICO</b> (Subtract line 6 from line 1) .....		<b>8,961</b>	00

**Part II Determination of Net Income from All Sources**

1. Adjusted gross income from all sources (Part 2, line 5 of the return) .....	<b>30,000</b>	00
2. Optional standard or itemized deductions and additional deductions (Part 3, lines 8 and 9 of the return) .....	<b>3,150</b>	00
3. <b>NET INCOME FROM ALL SOURCES</b> (Subtract line 2 from line 1) .....	<b>26,850</b>	00

**Part III Taxes Paid or Accrued to the United States, its Possessions and Foreign Countries**

1. Credit claimed for taxes:	<input checked="" type="radio"/> Paid	<input type="radio"/> Accrued
2. (a) Date paid or accrued	<b>March, 2005</b>	(b) Taxes paid or accrued during the year <b>\$1,000</b>

**Part IV Determination of Credit**

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1. Net income from sources outside of Puerto Rico (Part I, line 7) .....	<b>8,961</b>	00
2. Net income from all sources (Part II, line 3) .....	<b>26,850</b>	00
3. Taxes to be paid in Puerto Rico (Part 4, lines 15,16 and 17 of the return) .....	<b>3,220</b>	00
4. Divide line 1 by line 2 .....	<b>33 %</b>	
5. <b>CREDIT</b> (Multiply line 3 by line 4) .....	<b>1,062</b>	00
6. Taxes paid to the United States, its possessions and foreign countries (Part III, line 2(b)) .....	<b>1,000</b>	00
7. <b>CREDIT TO BE CLAIMED</b> (Enter here and on Schedule B Individual, Part II, line 1, the smaller of line 5 or 6) .....	<b>1,000</b>	00

**LIMITATION: THE CREDIT SHALL NOT EXCEED THE AMOUNT OF TAXES PAID TO THE UNITED STATES, ITS POSSESSIONS AND FOREIGN COUNTRIES.**

**21. I am a Puerto Rico resident, and rendered all my services for the Federal Government in Puerto Rico. May I claim a credit for the Alternative Minimum Tax paid in the U.S. Individual Income Tax Return?**

No. Since you only worked in Puerto Rico, you will not be able to claim such credit. Nevertheless, you may claim credit for the Alternative Minimum Tax paid in the U.S. Individual Income Tax Return on income from sources outside Puerto Rico, subject to the limitations established in Section 1131 of the Code. You must complete Schedule C Individual, included in the income tax return (Long Form).

**22. Do military personnel of the United States Armed Forces, who are enlisted in Puerto Rico, have to file an income tax return in Puerto Rico?**

Yes. The military who enlists in Puerto Rico and keeps his legal residence in Puerto Rico must file a Puerto Rico income tax return according to the following requirements:

- a. If the military rendered services outside of the United States (overseas) or in Puerto Rico, he must file the Puerto Rico income tax return and include the income from all sources. However, he can claim a credit in the U.S. return for income taxes paid in Puerto Rico.
- b. If the military rendered services in the United States, he must file a return including income from all sources. However, he can claim a credit in Puerto Rico for income taxes paid in the U.S. return.

**23. I enlisted in the United States military service in Puerto Rico and kept my legal residence in Puerto Rico. I rendered services in the United States but for a few months I was assigned to a military base in Puerto Rico. Do I have to file the Puerto Rico income tax return and include the whole year income?**

Yes, since you are a Puerto Rico resident, you must file the Puerto Rico income tax return reporting all your earnings, and you may claim a credit in such return for any income taxes paid to the United States. In addition, you can claim a credit in your U.S. return for income taxes paid to Puerto Rico on income from services rendered in Puerto Rico.

24. I am a military personnel retired from the United States Armed Forces and kept my legal residence in Puerto Rico. During my years of service, I rendered services in Puerto Rico as well as in the United States and outside of the United States (foreign). How do I claim the credit for income taxes paid to the United States?

The source of income regarding pensions received from the United States Armed Forces is determined according to the place where the services were rendered. To determine the credit, you must determine the income from sources within and outside Puerto Rico as follows:

$$\frac{\text{Years of Service in P.R.} + \text{Years of Foreign Service}}{\text{Total Years of Service}} \times \text{Total Pension Income Received} = \text{Pension Income from Sources Within P.R.}$$

$$\frac{\text{Years of Service in U.S.}}{\text{Total Years of Service}} \times \text{Total Pension Income Received} = \text{Pension Income from Sources Outside P.R.}$$

Then, you must determine the credit using Schedule C Individual - Credit for Taxes Paid to the United States, Its Possessions and Foreign Countries. See the following example:

John Doe is 58 years old, married living with his spouse, resident of Puerto Rico. He retired from the United States Armed Forces after 20 years of service. This period includes 11 years in the United States, 5 years in a foreign country and 4 years in Puerto Rico. He received \$24,000 of pension income during the year.

- a. Net pension income:

$$\frac{\text{Total Pension Income} - \text{Exempt Amount}}{\$24,000 - \$8,000} = \text{Net Pension Income} = \$16,000$$

- b. Pension income from sources within Puerto Rico:

- i. Proportion of years of service within Puerto Rico

$$4 \text{ years} + 5 \text{ years} = 9 \text{ years} \div 20 \text{ years} = .45$$

- ii. Pension income from sources within Puerto Rico

$$.45 \times \$16,000 = \$7,200$$

- c. Pension income from sources outside of Puerto Rico:
  - i. Proportion of years of service outside of Puerto Rico
 
$$11 \text{ years} \div 20 \text{ years} = .55$$
  - ii. Pension income from sources outside of Puerto Rico
 
$$.55 \times \$16,000 = \$8,800$$

**25. Can military personnel activated and transferred to render military service outside of Puerto Rico request an extension of time to file the income tax return?**

Yes. An extension of 6 months to file the income tax return will be granted to every taxpayer that during any warlike conflict is activated and transferred to render military service outside of Puerto Rico. Such extension will be granted beginning from the date that the taxpayer ceases the active military service.

**26. What must military personnel activated during a warlike conflict do in order to benefit from an extension of time to file the income tax return?**

In order to benefit from an extension of time to file the income tax return, the military personnel must:

- a. File the income tax return within the 6 months beginning from the date that he ceased in the active service.
- b. Indicate on the top central part of the income tax return's first page, the place of the warlike conflict in which he was activated.
- c. Include the military orders, which show that he was transferred outside of Puerto Rico, that he was in a warlike conflict, and the date of his return.

**27. Can military personnel activated during any warlike conflict request an extension of time to pay the income tax determined on his income tax return?**

Yes. An extension of time to pay the income tax determined on the income tax return will be granted to every taxpayer that during any warlike conflict is activated and transferred outside of Puerto Rico. Such extension will be granted for 6 months, beginning from the date that the taxpayer ceases in the active military service. The tax determined will not be subject to the imposition of interest.

**28. I am a military active in a combat zone. Do I have to include in my income tax return the income received during this period?**

No. The compensation received by military personnel from active military service in a combat zone, declared as such by the President of the United States, is exempt from the payment of income tax.

**29. How do I claim the credit for the income taxes paid to the United States, if I am a Federal Government retired employee (non military), resident of Puerto Rico and during my years of service, I rendered services in Puerto Rico, the United States and a foreign country?**

To determine the credit, you must determine the income from sources within and outside of Puerto Rico as follows:

$$\frac{\text{Years of Service in P.R.}}{\text{Total Years of Service}} \times \text{Total Pension Income Received} = \text{Pension Income from Sources Within P.R.}$$

$$\frac{\text{Years of Service in U.S. + Years of Foreign Service}}{\text{Total Years of Service}} \times \text{Total Pension Income Received} = \text{Pension Income from Sources Outside P.R.}$$

Then, you must determine the credit using Schedule C Individual - Credit for Taxes Paid to the United States, Its Possessions and Foreign Countries. See the following example:

John Doe is 63 years old, married living with his spouse, resident of Puerto Rico. He retired from the Federal Government after 30 years of service. This period includes 13 years in the United States, 6 years in a foreign country and 11 years in Puerto Rico. He received a pension of \$35,000 during the year.

a. Net pension income:

$$\frac{\text{Total Pension Income - Exempt Amount}}{\$35,000 - \$12,000} = \text{Net Pension Income} = \$23,000$$

b. Pension income from sources within Puerto Rico:

i. Proportion of years of service within Puerto Rico

$$11 \text{ years} \div 30 \text{ years} = .37$$

ii. Pension income from sources within Puerto Rico

$$.37 \times \$23,000 = \$8,510$$

c. Pension income from sources outside Puerto Rico:

i. Proportion of years of service outside Puerto Rico

$$13 \text{ years} + 6 \text{ years} = 19 \text{ years} \div 30 \text{ years} = .63$$

ii. Pension income from sources outside Puerto Rico

$$.63 \times \$23,000 = \$14,490$$

**30. I enlisted in the Armed Forces in the United States. I am not residing in Puerto Rico but I am currently working in Puerto Rico. Do I have to file an income tax return in Puerto Rico?**

No. The military personnel who enlisted outside Puerto Rico and who rendered services in Puerto Rico due to military orders, does not have to file the Puerto Rico income tax return, if the only income from sources within Puerto Rico consists of Armed Forces salary. However, if you or your spouse received another income from sources within Puerto Rico, you must file the Puerto Rico income tax return excluding the income from your salary as a member of the Armed Forces.

**31. Is the housing allowance paid to military personnel taxable in Puerto Rico?**

No, this item is not considered taxable income. The amount paid for replacing lodging is excluded from gross income.

**32. I am married filing jointly. We both work. Are we entitled to a special deduction?**

Yes. If both spouses work and file a joint return they are entitled to an additional deduction of \$3,000. If your filing status is married filing separately, you are not entitled to claim this deduction.

**33. I am a young Federal Government employee. Am I entitled to any special deduction?**

Yes. An additional deduction is granted to a taxpayer that works and is between 16 and 25 years old at any moment of the taxable year. The amount of the deduction is \$1,000.

**34. Is it true that I can claim a deduction for telephone service payment for communication with military personnel in combat zone?**

Yes. You can claim up to a maximum of \$200 for expenses incurred in the telephone communication with your spouse, brother (sister), son (daughter), grandchild, parent, or grandparent who is in active service as military personnel in combat zone.

In order to claim this deduction, including the military personnel, you must submit with the return your telephone calls registry, originated from your telephone number or originated from the telephone number where the military personnel is located and the same is charged to your telephone number.

When the call is originated in Puerto Rico from a telephone number other than the one corresponding to the person claiming this deduction, or in the absence of telephone service of your own, said person, along with the person in the name of which the telephone calls registry appears, must present a joint sworn declaration stating the payment of the telephone calls made by the person claiming the deduction and the receipt of such payment by the other person.

For purposes of this deduction, military personnel includes the members of the United States Armed Forces, as well as the members of the Puerto Rico National Guard who are activated during the period of the conflict and serve in the combat zone. On the other hand, combat zone means the area designated through Executive Order from the President of the United States as the area in which the United States Armed Forces will combat during the period of the conflict.

**35. What is the maximum amount deductible for dependent's educational expenses?**

You can deduct up to \$300 (\$150 if married filing separately) for each dependent enrolled at an elementary school level, from pre-kindergarten to sixth grade, or \$400 (\$200 if married filing separately) for each dependent at secondary school level up to the twelfth grade, or the amount actually paid, whichever is lesser.

**36. Are Federal Government employees' salaries subject to Puerto Rico income tax withholding at source?**

Yes, salaries received by Federal Government and military employees are subject to Puerto Rico income tax withholding at source.



**37. What form must be filed by the employee to determine the tax to be withheld?**

The employee must file the Withholding Exemption Certificate, Form 499 R-4.1 (English) or Form 499 R-4 (Spanish). This form must be provided by the employer to be completed by the employee. The employer must keep this form as part of the employee's record.

**38. Is it true that all refunds from my income tax return might be deposited directly to my bank account?**

Yes. Now you can receive your refund faster and more safely. The Department of the Treasury can deposit your refund directly to your check or savings account.

To authorize the Department of the Treasury to deposit your refund directly to your account, you must complete Part 5 of your income tax return.

**39. I have income tax debts and would like to request a payment plan. Which office can I contact in order to receive information about such matters?**

Every Federal Government employee, including military personnel, may request a payment plan, if he qualifies. You should visit or contact the Tax Collection Districts of the Department of the Treasury. At the end of this booklet you will find the list of such collection districts.

**40. What other booklets or informative material does the Department of the Treasury have issued in order to provide additional information?**

The Department of the Treasury is constantly issuing informative booklets and materials for orientation purposes. The following booklets are available and can be obtained at the Department:

- *Carta de Derechos del Contribuyente* (Spanish only)
- Informative Booklet to Provide Orientation about your Income Tax Return (English and Spanish version)
- *Folleto Informativo sobre la Contribución sobre Ingresos de Sacerdotes o Ministros* (Spanish only)

- *Folleto Informativo para Aclarar sus Dudas sobre Aspectos Contributivos en la Venta de Ciertas Propiedades Inmuebles (Spanish only)*
- *Folleto Informativo de Herencias y Donaciones (Spanish only)*
- Informative Booklet regarding the Withholding at Source in Case of Services Rendered (English and Spanish version)

You can access our site at:

<http://www.hacienda.gobierno.pr>

Also you can let us know your opinion through our E-mail at:

[InfoServ@hacienda.gobierno.pr](mailto:InfoServ@hacienda.gobierno.pr)

The Taxpayer's Service Offices are located in:

**Bayamón**

Gutiérrez Building  
Road #2  
2<sup>nd</sup> Floor

Tels: (787) 778-4949, (787) 778-4950, (787) 778-4951,  
(787) 778-4973 or (787) 778-4974  
Fax: (787) 778-4975

**Caguas**

Governmental Center  
Goyco Street, Corner Acosta Street  
1<sup>st</sup> Floor, Office 110

Tels: (787) 258-5255, (787) 258-5272  
or (787) 745-0666  
Fax: (787) 258-5465

**Ponce**

Eurobank Building  
1241 Hostos Avenue  
1<sup>st</sup> Floor, Office 102

Tels: (787) 844-8800, (787) 844-8840  
or (787) 844-8850  
Fax: (787) 842-3856

**Mayagüez**

Governmental Center  
50 Nenadich Street  
1<sup>st</sup> Floor, Office 102

Tels: (787) 265-5200, (787) 265-5235,  
(787) 265-5282 or (787) 265-5285  
Fax: (787) 834-3919

**San Juan**

Intendente Alejandro Ramírez Building  
10 Paseo Covadonga  
2<sup>nd</sup> Floor, Office 211

Tels: (787) 721-2020 ext. 3610  
or (1) (800) 981-7666  
Fax: (787) 725-0183

For orientation about technical matters you can call:

**General Consulting Section**

Intendente Alejandro Ramírez Building  
10 Paseo Covadonga  
6<sup>th</sup> Floor, Office 601

Tels: (787) 723-7085, (787) 723-7086,  
(787) 721-2020 ext. 3611 or (1) (800) 981-9236  
Fax: (787) 977-8474

The Collections Districts are located in:

**Arecibo**

Governmental Center  
Rotarios Avenue  
Building B, Office 13  
Tels: (787) 880-1388  
or (787) 880-1133  
Fax: (787) 817-0092

**Bayamón**

Gutiérrez Building  
Road #2  
2<sup>nd</sup> Floor  
Next to Hermanos Meléndez Hospital  
Tels: (787) 740-3366 or (787) 740-3200  
Fax: (787) 740-3455

**Caguas**

Governmental Center  
Goyco Street, Corner Acosta Street  
5<sup>th</sup> Floor, Office 508  
In front of Public Transportation  
Terminal  
Tels: (787) 258-1597, (787) 258-1598  
or (787) 743-4557  
Fax: (787) 747-1435

**Carolina**

Carolina Government Center  
Muñoz Rivera Street  
1<sup>st</sup> Floor  
In front of School of Arts  
Tels: (787) 769-7600, (787) 769-7620  
or (787) 769-7630  
Fax: (787) 768-4150

**Guaynabo**

Governmental Center  
Parque de los Niños Avenue  
1<sup>st</sup> Floor, Office 105  
In front of Guaynabo Arts Center  
Tels: (787) 272-8422  
or (787) 272-8424  
Fax: (787) 272-4675

**Humacao**

Governmental Center  
Cruz Ortiz Stella Street  
3<sup>rd</sup> Floor  
Next to District Court of Humacao  
Tels: (787) 852-2225, (787) 852-2226  
or (787) 852-2257  
Fax: (787) 285-5707

**Mayagüez**

Governmental Center  
#50 Nenadich Street  
2<sup>nd</sup> Floor, Office 211  
Tels: (787) 805-7545  
or (787) 831-8231  
Fax: (787) 831-6260

**Ponce**

Governmental Center  
Las Américas Avenue  
1<sup>st</sup> Floor, Office 101  
Tels: (787) 843-6775 or (787) 844-2541  
Fax: (787) 844-2542

**Río Piedras**

#1058 Muñoz Rivera Avenue  
1<sup>st</sup> Floor  
In front of Reliable Building  
Tels: (787) 767-8248, (787) 767-8150  
or (787) 767-8470  
Fax: (787) 765-2014

**San Juan**

Intendente Alejandro Ramírez Building  
#10 Paseo Covadonga  
4<sup>th</sup> Floor, Office 404  
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or (787) 721-1126  
Fax: (787) 725-2069