

INFORMATIVE RETURN FOR TAX CREDITS HOLDERS

Amended Return

PART I - HOLDER'S INFORMATION

Receipt Stamp

Name		Social Security or Employer Identification Number
Physical address (Urbanization or Building, Number or Apartment, Street, City, Country, Zip Code)		
Postal address (Post Office Box, Urbanization or Building, Number or Apartment, Street, City, Country, Zip Code)		
Telephone	Fax	E-mail address

PART II - DETAIL OF THE CREDIT(S)

1. Complete the following information regarding the tax credits that you hold:

(A) Check the act under which the credit is granted	(B) Total credit granted	(C) Amount of credit claimed or sold in previous years and that was claimed or will be claimed on the 2008 Return	(D) Amount of credit available for subsequent taxable years (Column B less Column C)	(E) If you did not claim the credit in previous years or on the 2008 Return, or only claimed a portion, indicate when will you claim the difference or if you will sell the same
<input type="checkbox"/> a. No. 70 of June 23, 1978 – Solid Waste				2012
<input type="checkbox"/> b. No. 46 of January 28, 2000 – Capital Investment Fund				2012
<input type="checkbox"/> c. No. 98 of August 10, 2001 – Housing Infrastructure Investment				2012
<input type="checkbox"/> d. No. 183 of December 27, 2001 – Conservation Easement				2012
<input type="checkbox"/> e. No. 197 of December 14, 2007 – Acquisition of New and Existing Housing				
<input type="checkbox"/> f. No. 78 of September 10, 1993 – Tourism				
<input type="checkbox"/> g. No. 140 of October 4, 2001 – Construction and Rehabilitation of Rental Housing				2012
<input type="checkbox"/> h. No. 212 of August 29, 2002 – Urban Centers Development				2012
<input type="checkbox"/> i. No. 362 of December 24, 1999 – Credits to Develop the Film Industry				
<input type="checkbox"/> j. No. 135 of December 2, 1997 (Section 5(b)) – Credit for Purchase of Products Manufactured in P.R.				
<input type="checkbox"/> k. No. 109 of August 17, 2001 (Section 5A of Act No. 135)				
<input type="checkbox"/> l. Section 1040C of the Internal Revenue Code				
<input type="checkbox"/> m. Section 1040D of the Internal Revenue Code				
<input type="checkbox"/> n. Section 1040E of the Internal Revenue Code				2012
<input type="checkbox"/> o. Section 1040F of the Internal Revenue Code				
<input type="checkbox"/> p. No. 248 of August 10, 2008 – Electric Solar Equipment				
<input type="checkbox"/> q. No. 178 of August 18, 2000 – Theatrical District of Santurce				2012
<input type="checkbox"/> r. No. 73 of May 28, 2008 – Economic Incentives for the Development of P.R. Act (Sections 5 and 6)				
2. Totals (Add lines 1(a) through 1(r))				

OATH

I hereby declare under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief, all the information provided herein is true, correct and complete.

Name (Print)

Signature

Title

Date

INSTRUCTIONS

Act No. 7 of March 9, 2009, as amended, added Section 1040M to the Puerto Rico Internal Revenue Code of 1994, as amended (Code), to establish a tax credit moratorium for each one of the taxable years beginning after December 31, 2008 and before January 1, 2012.

This form must be completed in all of its parts in a clear and legible way by every natural or juridical person that holds a tax credit.

According to the provisions of subsection (d) of Section 1040M, in order to be entitled to claim any of the credits subject to moratorium in taxable years beginning on or after January 1, 2012, it will be required that the holder of such credits submit to the Secretary, **on or before August 31, 2009**, this informative return, under penalties of perjury, informing the amount of credits granted as of June 30, 2009.

In the case of any other credit granted as of June 30, 2009 under Subtitle A of the Code or any special legislation that provides tax credits to be claimed against any income, excise or any other tax established by the Code, not subject to the moratorium provided under Section 1040M, failure to meet the requirement of filing this informative return will deprive the credit holder of its right to claim such credit in taxable years beginning on or after January 1, 2009.

For purposes of Columns (C) and (D), the term "2008 Return" means the income tax return corresponding to the taxable year beginning between January 1 and December 31, 2008.

In addition to the credit claimed in previous years, include in Column (C) the amount of the credit sold in prior years, and the amount claimed or that will be claimed on the 2008 Return.

In the case of Column (E), indicate with "V" if, instead of using the credit, you will sell it, provided that the act under which such credit was granted allows the sale.

This informative return will be filed at the Department of the Treasury, Returns Processing Bureau, Intendente Ramírez Building, 10 Paseo Covadonga in Old San Juan, or will be mailed to the following address:

DEPARTMENT OF THE TREASURY
PO BOX 9024140
SAN JUAN, PR 00902-4140