Form 482.0 Rev. 05.98

LONG FORM

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

☐ RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)

1998 GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY **1998**

INDIVIDUAL INCOME TAX RETURN

FOR CALENDAR YEAR 1998 OR TAXABLE YEAR BEGINNING ON _____ 19 ___ AND ENDING ON _____ 19 ___

Serial Number

Payment Stamp

First Name | Initial | Last Name | Second Last Name

Social Security Number

Date of Birth (Day Month Year) | Sex ☐ M ☐ F

Postal Address

Zip Code

Spouse's Social Security No.

Spouse's Date of Birth (Day Month Year)

"Place Label here".

Spouse's First Name and Initial | Last Name | Second Last Name

Telephone (Home):

Home Address (Town or Urbanization, Number, Street)

Change of address : Yes ☐ No ☐

Telephone (Office) :

Municipality | Zip Code

FOR COLLECTOR'S USE ONLY
Receipt Control Number
No. _____
Amount: _____

Part 1

	Yes	No	
A.			United States Citizen?
B.			Resident of Puerto Rico at the end of the year?
C.			Tax exempt income from Lottery of Puerto Rico?
D.			Income from racetrack winnings in Puerto Rico?
E.			Other exempt income? **(Submit Schedule)**
F.			Obligation to make payments to **ASUME**?

HIGHEST SOURCE OF INCOME:

G. ☐ Government, Municipalities and Public Corporations Employee
H. ☐ Federal Government Employee
I. ☐ Private Business Employee
J. ☐ Self-Employed (Indicate principal industry or business)

Your occupation _____ ☐ Spouse's occupation _____ ☐

FILING STATUS AT THE END OF THE TAXABLE YEAR:

1) ☐ Married living with spouse and filing jointly
2) ☐ Married not living with spouse (Not head of household) (Indicate spouse's name and social security number)
3) ☐ Head of household
4) ☐ Single
5) ☐ Married filing separately (Indicate spouse's name and social security number)

Government Contract:
Taxpayer_____
Spouse _____

1999 RETURN
SPANISH ☐ ENGLISH ☐

Part 2

1. **Wages, Commissions, Allowances and Tips**

00 **ATTACH ALL YOUR WITHHOLDING STATEMENTS (FORMS 499R-2/W-2PR or W-2), DEPENDING ON APPLICABILITY.**

A-Income Tax Withheld	B-Wages, Commissions, Allowances and Tips
00	00
00	00
00	00
00	00

01 **Total** (Number of withholding statements with this return) ☐

00	00

	Income Tax Withheld		Federal Wages
C- **Federal Government Wages** (See instructions)	(01) 00	(02)	00

2. **Other Income (or losses):**

A) Interest income (Schedule F, Part I, line 9)	(03)	00
B) Distributable share on special partnerships profits (Submit Schedule F and Schedule R Individual)	(04)	00
C) Distributable share on special partnerships losses (Submit Schedule R Individual)	(05)	00
D) Dividends from corporations and distributions from partnerships subject to withholding (Schedule F, Part II, line 1A)	(06)	00
E) Dividends from corporations and distributions from partnerships not subject to withholding (Schedule F, Part II, line 1B)	(07)	00
F) Distributable share on profits from Subchapter N corporations of individuals (Submit Schedule F)	(08)	00
G) Miscellaneous income (Submit Schedule F)	(09)	00
H) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1)	(10)	00
I) Income from annuities and pensions (Schedule H, Part II, line 12)	(11)	00
J) Alimony received (Payer's social security No. _____)(12)	(13)	00
K) Profit (or loss) from industry or business (Submit Schedule K Individual)	(14)	00
L) Profit (or loss) from farming (Submit Schedule L Individual)	(15)	00
M) Profit (or loss) from professions and commissions (Submit Schedule M Individual)	(16)	00
N) Profit (or loss) from rental business (Submit Schedule N Individual)	(17)	00
O) Profit (or loss) from sale or exchange of capital assets (Submit Schedule D Individual)	(18)	00
P) Net long-term capital gain on Investment Funds (Submit Schedule Q1)	(19)	00
3. **Total Gross Income** (Add lines 1B, 1C and 2A through 2P)	(20)	00
4. **Alimony Paid** (Recipient's social security No. _____)(21)	(22)	00
5. **Adjusted Gross Income** (Subtract line 4 from line 3)	(30)	00

Part 3

5. **Adjusted Gross Income** (From line 5, page 1) ..... 02 ..... (01) 00
6. **STANDARD DEDUCTION:** If you checked Box 1 in Part 1 enter $3,000, Box 2 enter $2,000, Box 3 enter $2,600, Box 4 enter $2,000. If you checked Box 5 and your spouse claimed itemized deductions enter zero. If your spouse did not itemize enter $1,500 .... (02) 00
7. Total itemized deductions (Schedule A Individual, Part I, line 16) ..... (03) 00
8. Standard or itemized deductions (Enter the larger of line 6 or 7) ..... (04) 00
9. Total additional deductions (Schedule A Individual, Part II, line 8) ..... (05) 00
10. Total deductions (Add lines 8 and 9) ..... (06) 00
11. **PERSONAL EXEMPTION:** If you checked Box 1 enter $3,000, Box 2 enter $1,300, Box 3 enter $3,000, Box 4 enter $1,300, Box 5 enter $1,500 .. (07) 00
12. **EXEMPTION FOR DEPENDENTS (See instructions)**
    A) Non university: **Category (N)** ..... (10) _____ x $1,300 ..... (11) 00
    B) University student: **Category (U)** ..... (14) _____ x $1,600 ..... (15) 00
    C) Disabled, blind or age 65 or older: **Category (I)** ..... (18) _____ x $1,300 ..... (19) 00
    D) **Total Exemption for Dependents** (Add lines 12A, 12B and 12C) ..... (20) 00
13. **Total Deductions and Exemptions** (Add lines 10, 11 and 12D) ..... (21) 00
14. **NET TAXABLE INCOME** (Subtract line 13 from line 5. If line 13 is larger than line 5, enter zero) ..... (30) 00

Part 4

15. **TAX AS PER:** (01) ☐ 1 Tax Table ☐ 2 Special tax on capital gains ☐ 3 Non-resident alien ..... (02) 00
16. Gradual Adjustment amount (Schedule P Individual, line 7) ..... 03 ..... (03) 00
17. Excess of Alternate Basic Tax over Regular Tax (Schedule O Individual, line 6) ..... (04) 00
18. Tax on elegible interest and interest from financial institutions subject to withholding (Schedule F, Part I, lines 5A and 5B) ..... (05) 00
19. Special tax on corporate dividends and partnerships distributions subject to withholding (Schedule F, Part II, line 2A) ..... (06) 00
20. Tax on dividends from Capital Investment or Tourism Fund (Submit Schedule Q1) ..... (07) 00
21. Total tax determined (Add lines 15 through 20) ..... (08) 00
22. Recapture excess of credit for investment claimed (Schedule B Individual, Part I, line 3) ..... (09) 00
23. Tax credits (Schedule B Individual, Part II, line 11) ..... (10) 00
24. **TAX LIABILITY** (Add lines 21 and 22 and subtract line 23. If it is less than zero, enter zero) ..... (11) 00
25. **TAX WITHHELD OR PAID:**
    A) Tax withheld on wages (Add lines 1A and 1C of Part 2) ..... (12) 00
    B) Tax withheld on annuities and pensions (Schedule H, Part II, line 13) ..... (13) 00
    C) Other payments and withholdings (Schedule B Individual, Part III, line 12) ..... (14) 00
    D) Total Tax Withheld or Paid (Add lines 25A through 25C) ..... (15) 00
26. **AMOUNT OF TAX DUE** (If line 24 is larger than line 25D, enter the difference here, otherwise, enter on line 31) ..... (16) 00
27. **Less:** Amount paid with automatic extension of time ..... (17) 00
28. **BALANCE OF TAX DUE** (If line 26 is larger than line 27, enter the difference here, otherwise, enter on line 31) ..... (18) 00
29. **Less:** Amount paid
    (a) **With this Return** ..... (19) 00
    (b) **Through Electronic Transfer** (Transaction No. _____) ..... (20) 00
    (c) **Interest** ..... (21) 00
    (d) **Surcharges** ..... (22) 00
30. **BALANCE OF TAX DUE** (Subtract lines 29(a) and 29(b) from line 28) ..... (23) 00
31. **Amount overpaid** (Subtract lines 25D and 27 from line 24. Indicate distribution on line A or B) ..... (24) 00
    A) To be credited to estimated tax for 1999 ..... (25) 00
    B) **TO BE REFUNDED** ..... (40) 00

Part 5 Dependents 55

	First Name, Initial	Last Name	Second Last Name	Date of Birth Day / Month / Year	Relationship	Category (N) (U) (I) See instructions	Social Security No.
Head of Household (01)						Category J	
(02)							
(03)							
(04)							
(05)							
(06)							
(07)							
(08)							
(09)							

Dependents

I hereby declare under 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 understood return. I also declare that I have provided more than 50% of the support for all dependents claimed.The declaration of the person who prepares this return (except the taxpayer) is with respect to the information available to him/her, and this information has been verified.

Note to taxpayer:
If you paid a Specialist to prepare your return, he (she) must sign and write his (her) registration number in the space provided.

Date | Taxpayer's signature

Date | Spouse's signature

04 Specialist's signature | Registration No. | Date | Self - employed (Check here) ☐ | Specialist's Social Security No.

Specialist's name (Print) | Business or Firm's name | Employer's Identification Number

Address | Zip Code

Schedule A Individual
Rev. 05.98

ITEMIZED AND ADDITIONAL DEDUCTIONS

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I Itemized Deductions (You must submit evidence to claim these deductions. See instructions)

1. Home mortgage interest: (10)

Name of entity to whom payment was made	Mortgage	Loan Number	Amount		
Principal residence:	First			00	(01)
	Second			00	(02)
Second residence:	First			00	(03)
	Second			00	(04)
Loan origination fees (See instructions)				00	(05)
Loan discounts (See instructions)				00	(06)

Total home mortgage interest paid ..... (07) 00

2. License plates for automobiles used for personal purposes (See instructions)

Plate Number _____ Date of Payment _____ Amount $ _____

_____ _____ _____

_____ _____ _____

Total automobile license plates paid ..... (08) 00

3. Child care expenses (See instructions. $600 for one child; $1,200 for two or more children) ..... (09) 00
4. Rent paid (Landlord's social security No. _____) (10) ..... (11) 00
5. Property tax on principal residence ..... (12) 00
6. Casualty loss on your principal residence (See instructions) ..... (13) 00
7. Medical expenses (Schedule J, line 4) ..... (14) 00
8. Charitable contributions (Schedule J, line 8) ..... (15) 00
9. Loss of personal property as a result of certain casualties (See instructions) ..... (16) 00
10. Windmills expenses ..... (17) 00
11. Orthopedic equipment expenses for handicapped persons:
    Check: ☐ (18) Taxpayer ☐ (19) Wife ☐ (20) Others ..... (21) 00
12. Dependent's education expenses ..... (22) 00
13. Solar equipment expenses ..... (23) 00
14. Interest paid on students loans at university level (See instructions) ..... (24) 00
15. Contributions to the Fund for Services Against Remediable Catastrophic Diseases (See instructions) ..... (25) 00
16. **Total itemized deductions** (Add lines 1 through 15 and transfer to Part 3, line 7 of the return) ..... (30) 00

Part II Additional Deductions (You must submit evidence to claim these deductions. See instructions)

1. Contributions to governmental pension or retirement systems ..... (31) 00
2. Contributions to an Individual Retirement Account (Do not exceed from $3,000 or $6,000 if married) (32) 00
3. Deduction when both spouses work, receive earned income and file a joint return ..... (33) 00
4. Deduction for Veterans ..... (34) 00
5. Ordinary and necessary expenses (Schedule I, line 8) ..... (35) 00
6. Automobile loan interest (Do not exceed from $1,200):
   Bank_____ Loan No._____ ..... (36) 00
7. Young people who study and work (See instructions) ..... (37) 00
8. **Total additional deductions** (Add lines 1 through 7 and transfer to Part 3, line 9 of the return) ..... (40) 00

Schedule B Individual
Rev. 05.98

RECAPTURE OF EXCESS OF CREDIT CLAIMED FOR AN INVESTMENT, TAX CREDITS AND OTHER PAYMENTS AND WITHHOLDINGS

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I — Recapture Excess of Credit for Investment Claimed

1. Total investment credit claimed in excess ..... 20 ..... (01) 00

	Column A	Column B
Name of Entity:		
Employer's identification number:	(02)	(03)
TOURISM INVESTMENT CREDIT	1 (04)	1 (05)
SOLID WASTE DISPOSAL INVESTMENT CREDIT	2	2
AGRICULTURAL DEVELOPMENT INVESTMENT CREDIT	3	3
OTHER INVESTMENT FUNDS CREDIT	4	4

2. **Recapture of excess of investment credit paid in previous year** ..... (07) 00
3. **Recapture of excess of investment credit paid this year** (Transfer to Part 4, line 22 of the return. See instructions) ..... (08) 00
4. Excess of credit due to next year, if applicable (Subtract line 3 from line 1. See instructions) ..... (10) 00

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

1. Credit for taxes paid to the United States, its possessions and foreign countries (Schedule C Individual, Part IV, line 7) ..... (11) 00
2. Credit for: ☐ Section 4(a) of Act 8 of 1987 or ☐ Section 3(b) of Act 135 of 1997 ..... (12) 00
3. Credit for investment in Capital Investment, Tourism or other funds, or direct investments (Submit Schedule Q) ..... (13) 00
4. Credit attributable to losses in Capital Investment, Tourism or other funds (Submit Schedule Q and Q1) (14) 00
5. Credit for Contributions to the Educational Foundation for Free Selection of Schools ..... (15) 00
6. Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations (See instructions) ..... (16) 00
7. Credit for the purchase of tax credits (Submit detail) ..... (17) 00
8. Credits carried from previous years (Submit detail) ..... (18) 00
9. Total Tax Credits (Add lines 1 through 8) ..... (19) 00
10. Total tax determined (Part 4, line 21 of the return) ..... (20) 00
11. **Credit to be claimed** (The smaller of line 9 or 10. Transfer to page 2, Part 4, line 23 of the return) ..... (21) 00
12. Carryforward credits (Subtract line 11 from line 9. Submit detail) ..... (30) 00

Part III — Other Payments and Withholdings

1. Estimated tax payments for 1998 ..... (31) 00
2. Tax paid in excess in prior years credited to estimated tax ..... (32) 00
3. Tax withheld to non-residents ..... (33) 00
4. Tax withheld on elegible interest and interest from financial institutions (Schedule F, Part I, line 7) ..... (34) 00
5. Tax withheld on dividends from corporations or distributions from partnerships (Schedule F, Part II, line 3A) (35) 00
6. Dividends from Capital Investment or Tourism Funds (Submit Schedule Q1) ..... (36) 00
7. Services rendered by individuals (Form 480.6B) ..... (37) 00
8. Payments for judicial or extrajudicial indemnification (Form 480.6B) ..... (38) 00
9. Tax withheld on distributable share of net profits to stockholders of Subchapter N Corporations of Individuals (Form 480.6 CI) ..... (39) 00
10. Tax withheld on distributable share of net profits to partners of special partnerships (Form 480.6 SE) ..... (40) 00
11. Other payments and withholdings not included on the preceding lines (Submit Schedule) ..... (41) 00
12. **Total other payments and withholdings** (Add lines 1 through 11. Transfer to page 2, Part 4, line 25C of the return) ..... (50) 00

Schedule C Individual
Rev. 05.98

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

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Name of countries to which taxes were paid:

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

1.	Adjusted gross income from sources outside of Puerto Rico (See instructions)		00
2.	Optional standard or itemized deductions and additional deductions (Part 3, line 10 of the return)	00	
3.	Adjusted gross income from sources outside of Puerto Rico (Same as line 1)	00	
4.	Adjusted gross income from all sources (Part 2, line 5 of the return)	00	
5.	Divide line 3 by line 4	%	
6.	Multiply line 2 by line 5		00
7.	**NET INCOME FROM SOURCES OUTSIDE OF PUERTO RICO** (Subtract line 6 from line 1)		00

Part II Determination of Net Income from All Sources

1.	Adjusted gross income from all sources (Part 2, line 5 of the return)	00
2.	Optional standard or itemized deductions and additional deductions (Part 3, line 10 of the return)	00
3.	**NET INCOME FROM ALL SOURCES** (Subtract line 2 from line 1)	00

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

1. Credit is claimed for taxes: ☐ Paid ☐ Accrued

2. (a) Date paid or accrued	(b) Taxes paid or accrued during the year

Part IV Determination of Credit

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

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

Schedule E Individual
Rev.05.98

DEPRECIATION

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

1. Property classification (in the case of a building, specify the material used in the construction).	2. Date acquired.	3. Cost or other basis (exclude cost of land in case of current depreciation). Basis for automobiles may not exceed from $25,000 per vehicle.	4. Depreciation allowed (or allowable) in prior years.	5. Estimated useful life to compute the depreciation.	6. Depreciation allowable or claimed this year.
(a) Current Depreciation					
		00	00		00
		00	00		00
		00	00		00
		00	00		00
Total			00		00
(b) Flexible Depreciation					
		00	00		00
		00	00		00
		00	00		00
		00	00		00
Total			00		00
(c) Accelerated Depreciation					
		00	00		00
		00	00		00
		00	00		00
		00	00		00
Total			00		00
(d) Improvements Amortization					
		00	00		00
		00	00		00
		00	00		00
		00	00		00
Total			00		00

Total (Add Total of lines (a) through (d) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies) 00

Schedule D Individual
Rev. 05.98

CAPITAL GAINS OR LOSSES

Taxable year beginning on _____ 19__ and ending on _____ 19__

19__

Taxpayer's name

Social Security Number

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss 52

Part I Short-Term Capital Assets Gains and Losses (Held 6 months or less)

			00	00	00	00
			00	00	00	00
			00	00	00	00

1.	Net short-term capital gain (or loss)	(01)	00
2.	Net short-term capital gain from Investment Funds (Submit Schedule Q1)	(02)	00
3.	Distributable share on net short-term capital gain (or loss) from Estates or Trusts	(03)	00
4.	Distributable share on net short-term capital gain (or loss) from Special Partnerships	(04)	00
5.	Distributable share on net short-term capital gain (or loss) from Subchapter N Corporations of Individuals	(05)	00
6.	Distributable share on net short-term capital gain (or loss) from Employees-Owned Special Corporations	(06)	00
7.	Net short-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Submit detail)	(07)	00
8.	Net capital loss carryover (Submit schedule)	(08)	00
9.	**Net short-term capital gain (or loss)** (Add lines 1 through 8)	(10)	00

Part II Long-Term Capital Assets Gains and Losses (Held more than 6 months)

			00	00	00	00
			00	00	00	00
			00	00	00	00

10.	Net long-term capital gain (or loss)	(11)	00
11.	Distributable share on net long-term capital gain (or loss) from Estates or Trusts	(12)	00
12.	Distributable share on net long-term capital gain (or loss) from Special Partnerships	(13)	00
13.	Distributable share on net long-term capital gain (or loss) from Subchapter N Corporations of Individuals	(14)	00
14.	Distributable share on net long-term capital gain (or loss) from Employees-Owned Special Corporations	(15)	00
15.	Net long-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Submit detail)	(16)	00
16.	Lump-Sum Distributions from pension plans qualified by the Department of the Treasury	(17)	00
17.	**Net long-term capital gain (or loss)** (Add lines 10 through 16)	(20)	00

Part III Net Capital Gains or Losses for Determination of the Adjusted Gross Income

18.	Net capital gain (or loss) (Add lines 9 and 17)	(21)	00
19.	If line 18 is more than zero, enter here and in Part 2, line 2 O of the return. If line 18 includes long-term capital gains, see instructions	(24)	00
20.	If line 18 is a net loss, enter here and in Part 2, line 2 O of the return the smaller of the following amounts : a) The net loss on line 18, or b) $1,000	(30)	00

Schedule D2
Rev. 05.98

SPECIAL TAX ON NET LONG TERM CAPITAL GAINS

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I — Computation of Special Tax on Net Long-term Capital Gains

56

1. Adjusted Gross Income (Part 2, line 5 of the return) ..... (01) 00

2. Less:

   (a) Excess of net long-term capital gain over the net short-term capital loss (See instructions) ..... (02) 00
   (b) Excess of net long-term capital gain over the net short-term capital loss attributable to the investments in Tourism Development and Capital Investment Funds (Part 2, line 2P of the return) ..... (03) 00
   (c) Excess of net long-term capital gain over the net short-term capital loss attributable to the sale of shares from an elegible corporation or partnership (See instructions) ..... (04) 00
   (d) Total (Add lines 2(a) through 2(c)) ..... (05) 00

3. Adjusted Gross Income (Subtract line 2(d) from line 1) ..... (06) 00

Note: Calculate your deductions for charitable contributions and medical expenses again (if any) based on your adjusted gross income from line 3 of this schedule. Do not change any of the amounts already entered on other schedules.

4. Deductions and exemptions:

   (a) Enter the larger of standard or itemized deductions (Calculate again, if necessary. See instructions) ..... (07) 00
   (b) Total additional deductions (Part 3, line 9 of the return) ..... (08) 00
   (c) Personal exemption (Part 3, line 11 of the return) ..... (09) 00
   (d) Total exemption for dependents (Part 3, line 12D of the return) ..... (10) 00
   (e) Total deductions and exemptions (Add lines 4(a) through 4(d)) ..... (11) 00

5. Net Taxable Income (Subtract line 4(e) from line 3. If it is zero or less, enter zero) ..... (12) 00

6. Determine the tax upon your income shown on line 5 according to tax tables and enter here ..... (13) 00

7. Multiply line 2(a) by 20% ..... (14) 00

8. Multiply line 2(b) by 10% ..... (15) 00

9. Multiply line 2(c) by 7% ..... (16) 00

10. **Total tax under the alternate method** (Add lines 6 through 9) ..... (17) 00

Part II — Computation of Regular Tax over Net Taxable Income as per Return

11. Net taxable income (Part 3, line 14 of the return) ..... (18) 00

12. Tax on the amount on line 11 according to tax tables ..... (19) 00

13. **Determined tax** (Enter here and on page 2, Part 4, line 15 of the return, the smaller of line 10 or 12 and check(X) Special tax on capital gains) ..... (20) 00

Schedule D1

Rev. 05.98

SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I Gain on Sale

1. Date in which the old residence was sold (day, month, year) ..... / /
2. Were funds from an Individual Retirement Account (IRA) used to acquire the old residence? ☐ Yes ☐ No
   If the answer is "Yes", enter here and in Part V of Schedule F the amount of the withdrawn contributions 00
3. Have you bought or built a new residence? Bought: ☐ Yes ☐ No Built: ☐ Yes ☐ No
   If you bought or built, enter date ..... / /
4. Selling price of the old residence (Do not include personal property items sold with your residence) 00
5. Expenses of sale (Include sales commissions, advertising, legal fees, etc.) 00
6. Total realized (Subtract line 5 from line 4) 00
7. Adjusted basis of residence sold (See instructions) 00
8. Gain realized on sale (Subtract line 7 from line 6). If it is zero or less, **enter zero** and do not complete the rest of the form. If line 3 is "Yes", continue with Part II or III, whichever applies.
   If line 3 is "No", continue with line 9 00
9. If you haven't replaced your residence, do you plan to do so during the replacement period? ..... ☐ Yes ☐ No
   If your answer is "Yes", see instructions.
   If your answer is "No", continue with Part II or III, whichever applies.

Part II One-Time Exclusion for Taxpayers Age 60 or Older (See instructions)

10. Who was age 60 or older on the date of sale? ..... ☐ Taxpayer ☐ Spouse ☐ Both
11. Did the person who was age 60 or older own and use the property sold as his or her principal residence for a total of at least 3 years (except for short absences) of the 5 year period ended at the time of sale? If the answer is "No", go to Part III ..... ☐ Yes ☐ No
12. If line 11 is "Yes", do you elect to take the once in a lifetime exclusion from the gain on the sale? ..... ☐ Yes ☐ No
13. At the time of sale, who owned the residence? ..... ☐ Taxpayer ☐ Spouse ☐ Both
14. **Exclusion:** Enter the smaller of line 8 or $50,000 ($25,000 if married filing separate returns) 00

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

15. Recognized gain. If line 14 is zero, enter here the amount of line 8. Otherwise, subtract line 14 from line 8 and enter here 00
    - If line 15 is zero, do not complete the rest of the Form and attach the same to your return.
    - If line 15 is more than zero and line 3 is "Yes" , go to line 16.
    - If line 15 is more than zero and line 9 is "No", enter the gain in Part I or II of Schedule D Individual, whichever applies.
16. Fixing - up expenses of the old residence (See instructions) 00
17. Add lines 14 and 16 00
18. **Adjusted sales price** (Subtract line 17 from line 6) 00
19. (a) Enter date you moved into new residence ..... / / (b) Cost of new residence 00
20. Subtract line 19 (b) from line 18. If it is zero or less, **enter zero** 00
21. **Taxable gain** (Enter the smaller of line 15 or 20. If it is zero or less, **enter zero.**
    If it is a gain, enter the amount from this line in Part I or II, Schedule D Individual, whichever applies) 00
22. Gain to be postponed (Subtract line 21 from line 15) 00
23. **Adjusted basis of new residence** (Subtract line 22 from line 19(b)) 00

Schedule G
Rev. 05.98

SALE OR EXCHANGE OF ALL TRADE OR BUSINESS ASSETS OF A SOLE PROPRIETORSHIP BUSINESS

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I Questionnaire

1. Did you elect to defer the gain from the sale of the first sole proprietorship? ☐ Yes ☐ No
   Taxable year
   Amount of deferred gain 00
2. Adjusted basis of the new sole proprietorship 00
3. Did you sell your sole proprietorship during this year? ☐ Yes ☐ No
   - If the answer is "Yes", continue with the form.
   - If the answer is "No", do not complete the rest of the form and attach the same to your return.
4. Date in which the first sole proprietorship was sold (day, month, year) / /
5. (a) Did you buy a new sole proprietorship? ☐ Yes ☐ No (b) If you answered "Yes", enter date / /

Part II Computation of Gain

6. Selling price of the first sole proprietorship 00
7. Expenses of sale (Include commissions, advertising, legal fees, etc.) 00
8. Total realized (Subtract line 7 from line 6) 00
9. Adjusted basis of the first sole proprietorship (See instructions) 00
10. Gain realized on sale (Subtract line 9 from line 8). If it is zero or less, **enter zero** and do not complete the rest of the form. If line 5 is "Yes", continue with Part III.
    If line 5 is "No", go to line 11 00
11. If you haven't replaced your first sole proprietorship, do you plan to do so within the replacement period? ☐ Yes ☐ No
    If you answered "Yes", see instructions.
    If you answered "No", continue with Part III, line 12.

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

12. Recognized gain. Enter the amount of line 10 here 00
    - If line 12 is zero, do not complete the rest of the form and attach the same to your return.
    - If line 12 is more than zero and line 5 is "Yes", go to line 13.
    - If line 12 is more than zero and line 11 is "No", enter the gain on Schedule D Individual, Part I or II, whichever applies.
13. Selling price of the first sole proprietorship (Enter the amount of line 6) 00
14. (a) Enter date you acquired the new sole proprietorship / / (b) Cost of new sole proprietorship 00
15. Purchasing commissions and expenses incurred in the new sole proprietorship 00
16. Reinvested total (Add lines 14 (b) and 15) 00
17. Subtract line 16 from line 13. If it is zero or less, **enter zero** 00
18. **Taxable gain** (Enter the smaller of line 12 or 17. If line 18 is zero or less, **enter zero**.
    If it is a gain, enter on Schedule D Individual, Part I or II, whichever applies) 00
19. Postponed gain (Subtract line 18 from line 12) 00
20. **Adjusted basis of the new sole proprietorship** (Subtract line 19 from line 16) 00

Schedule F
Rev. 05.98

OTHER INCOME

Taxable year beginning on _____ 19__ and ending on _____ 19__

19__

Taxpayer's name

Social Security Number

Part I Interest (31)

Payer's name	Account Number	Column A: Elegible interest subject to withholding	Column B: Interest subject to withholding from financial institutions	Column C: Interest not subject to withholding from financial institutions	Column D: Other interest
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00

1. Subtotal of interest..... (01)	00	(05) 00	(10) 00	(14) 00
2. Less: Interest exclusion (See instructions).....		(06) 00	(11) 00	
3. **Total interest**..... (02)	00	(07) 00	(12) 00	(15) 00
4. Add line 3, Columns C and D.....				(16) 00
5. 17% tax of line 3, Columns A and B (Enter in Part 4, line18 of the return)..... (03)	00	(08) 00		
6. Tax withheld (Submit Form 480.6B)..... (04)	00	(09) 00		
7. Total tax withheld (Add line 6, Columns A and B. Enter on Schedule B Individual, Part III, line 4)..... (13)			00	
8. **Option** to pay taxes from interest in Column A and/or B as ordinary income (Enter here the amount from line 3, Columns A and/or B)..... (17)				00
9. **Total interest** (Add lines 4 and 8. Transfer to Part 2, line 2A of the return)..... (20)				00

Part II Corporate dividends and partnerships distributions (34)

Payer's name and address	Account Number	Column A: Subject to withholding	Column B: Not subject to withholding
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00

Less: Exempt amount from dividends distributed under Act No. 26 of 1978		(00)
1. Total distributed amount (Transfer the total of Column B to Part 2, line 2E of the return)..... (01)	00	(04) 00
2. Special tax: 10% of Column A (Enter in Part 4, line 19 of the return)..... (02)	00	
3. Tax withheld (Submit Form 480.6B. Enter on Schedule B Individual, Part III, line 5)..... (03)	00	

NOTE: If you elected to include the distribution indicated in Column A as ordinary income, do not consider line 2 and transfer the total of line 1, Column A to Part 2, line 2D of the return.

Part III Special Partnerships Profits (SUBMIT SCHEDULE R INDIVIDUAL - SEE INSTRUCTIONS) 40

Payer's name and address	Account Number	Profits	
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
Total Profits (Transfer to Part 2, line 2B of the return) ..... (01)			00

Part IV Profits from Subchapter N Corporations of Individuals

Payer's name and address	Account Number	Gains or Losses	
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
Net Profit			00
Less: Losses from previous years (Submit Schedule)		(	00
Total Profits (Transfer to Part 2, line 2F of the return. If it is less than zero, enter zero) ..... (03)			00

Part V Miscellaneous Income

Payer's name and address	Account Number	Column A Withdrawals from IRA Account		Column B Miscellaneous Income and Judicial or Extrajudicial Indemnification		Column C Income from Prizes and Contests	
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
			00		00		00
Total		(04)	00	(05)	00	(06)	00
Total miscellaneous income (Add Total Columns A through C. Enter here and in Part 2, line 2G of the return) ..... (10)							00

Schedule H
Rev 05.98

INCOME FROM ANNUITIES OR PENSIONS

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Recipient of pension (check one): [ ] 1 Taxpayer [ ] 2 Spouse

35

Date in which you began receiving the pension: Day____Month_____Year____

Pension granted by (check one): [ ] 1 ELA [ ] 2 Federal [ ] 3 Private Business Employer

Part I Determination of Cost to be Recovered (See instructions)

1. Cost of annuity (amount paid). If it is zero, enter zero on line 10 and go to Part II	(01)		00
2. Pension received in previous years	(02)		00
3. Less:			
(a) Taxable pension received in previous years	(03)	00	
(b) Tax exempt pension received in previous years	(04)	00	
4. Total (Add lines 3(a) and 3(b))	(05)		00
5. Cost of pension recovered tax exempt in previous years (Subtract line 4 from line 2)	(06)		00
6. Cost to be recovered (Subtract line 5 from line 1)	(07)		00

Part II Taxable Income (See instructions)

7. Total amount received in the year	(08)		00
8. Tax exempt amount (If you are age 60 or older, submit copy of birth certificate)	(09)		00
9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13)	(10)		00
10. Cost to be recovered (Same as line 6)	(11)		00
11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9)	(12)		00
12. **Taxable pension income** (Enter the amount of line 11 or 3% of line 1, whichever is larger (but not larger than the amount of line 9). Enter this amount in Part 2, line 2 I of the Long Form or in Part 2, line 3 of the Short Form)	(13)		00
13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 25B of the Long Form or in Part 4, line 14B of the Short Form)	(14)		00

Schedule J
Rev. 05.98

MEDICAL EXPENSES AND CHARITABLE CONTRIBUTIONS

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Name and address of person or institution to whom payment was made 46	(A) Medical Expenses	(B) Other Contributions	(C) Contributions to Municipalities
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
1. Totals: Add Columns A, B and C ..... (01)	00	(05) 00	(10) 00
2. Multiply medical expenses by 50% and enter here ..... (02)	00		
3. Multiply the adjusted gross income (Part 2, line 5 of the return) by 3% and enter here (See instructions) ..... (03)	00	(06) 00	
4. Allowable deduction for medical expenses (Subtract line 3A from line 2. Enter here and on Schedule A Individual, Part I, line 7) ..... (04)	00		
5. Deduction for other contributions (Subtract line 3B from line 1B) ..... (07)		00	
6. Multiply the adjusted gross income (Part 2, line 5 of the return) by 15% and enter here (Limit) ..... (08)		00	
7. Allowable deduction for other contributions (Enter the smaller of lines 5 and 6) ..... (09)		00	
8. Total allowable deduction for contributions (Add lines 1C and 7. Enter here and on Schedule A Individual, Part I, line 8) ..... (20)			00

Schedule I

Rev. 05.98

ORDINARY AND NECESSARY EXPENSES

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I **Detail of Expenses (See instructions)** 58

1. Meals and entertainment A. Total expenses incurred or paid	(01)		00
B. Reimbursed expenses (meals and entertainment)	(02)		00
C. Difference (If line 1B exceeds line 1A, enter the excess here and in Schedule F, Part V)	(03)		00
D. If line 1A exceeds line 1B, **see instructions**	(04)		00
2. Other Expenses A. Cost and maintenance of uniforms	(11)	00	
B. Union dues, college memberships and professional associations	(12)	00	
C. Purchase of teaching materials for the benefit of the students	(13)	00	
D. Purchase of technical books related to your profession or occupation	(14)	00	
E. Educational and improvement expenses of your profession or occupation	(15)	00	
F. Depreciation (Part II of this Schedule)	(16)	00	
G. Other expenses related to your profession or occupation	(17)	00	
H. Total other expenses (Add lines 2A through 2G. Enter total here)	(18)		00
I. Reimbursement of other expenses	(19)		00
J. Difference (If the amount on line 2 I exceeds the amount on line 2H, enter the excess here and on Schedule F, Part V. Otherwise, go to line 2K)	(20)		00
K. If line 2H exceeds line 2 I, enter the excess on this line	(30)		00
3. Total ordinary and necessary expenses (Add lines 1D and 2K. Enter the amount on this line)	(31)		00
4. Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Long Form or Short Form)	(32)		00
5. Federal Government Wages (Part 2, line 1C of the Long Form or Part 2, line 2 of the Short Form)	(33)		00
6. Total wages (Add lines 4 and 5)	(34)		00
7. Multiply line 6 by 3% and enter here	(35)		00
8. **Deduction for ordinary and necessary expenses** (Enter here and in Part 3, line 7E of the Short Form or in Schedule A Individual, Part II, line 5 the smaller of the following amounts: line 3, line 7, or up to the limit of $1,500 ($750 if you are married filing separate returns))	(40)		00

Part II Detail of Depreciation

59

1. Property classification (In the case of a building, specify the material used in the construction).	2. Date acquired	3. Cost or other basis (exclude cost of land in case of current depreciation). Basis for automobiles may not exceed from $25,000 per vehicle.	4. Depreciation claimed in prior years.	5. Estimated useful life to compute the depreciation.	6. Depreciation claimed this year.
Current depreciation					
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
Total (Transfer this amount to Part I, line 2F of this Schedule).....(10)					00

Schedule K Individual
Rev. 05.98

INDUSTRY OR BUSINESS INCOME

Taxable year beginning on _____ 19__ and ending on _____ 19__

19__

Taxpayer's name

Social Security Number

Part I

65

Industry or Business Income (check one): Taxpayer ☐ 1 Spouse ☐ 2

Date operations began: Day____ Month____ Year____

Employer's Identification Number

Case or concession Number

Location of Industry or Business - Number, Street and City

Fully Taxable ☐ (01)
Partially Exempt:
Act No. 26 of 1978 ☐ (02)
Act No. 8 of 1987 ☐ (03)
Act No. 78 of 1993 ☐ (04)
Act No. 14 of 1996 ☐ (05)

Industrial Code

Nature of industry or business (i.e. hotel, rent of equipment, etc.)

Number of employees

Part II Determination of Profit or Loss

71

1. Net sales	(01)		00
2. Cost of goods sold or direct costs of production:			
a) Beginning inventory	(02)	00	
b) Plus: Purchases	(03)	00	
c) Direct salaries	(04)	00	
d) Other direct costs	(05)	00	
e) **Total** (Add lines 2(a) through 2(d))	(06)	00	
f) Less: Ending inventory	(07)	00	
g) TOTAL COST OF GOODS SOLD (Subtract line 2(f) from line 2(e))	(08)		00
3. Gross income (Subtract line 2(g) from line 1)	(09)		00
4. **Less**: Operating expenses and other costs (Detail in Part III)	(10)		00
5. Net income	(11)		00
6. **Less**: Net operating loss from previous years (Submit schedule, see instructions)	(12)		00
7. Adjusted net income	(13)		00
8. **Less**: Exempt amount _____% of line 7 (See instructions)	(14)		00
9. **Profit (or loss)** (If it is a profit, transfer to page 1, Part 2, line 2K of the return. If it is a loss, see instructions)	(20)		00

Part III Operating Expenses and Other Costs

81

1. Salaries, commissions and allowances to employees	(01)		00
2. Commissions to other businesses	(02)		00
3. Payroll expenses	(03)		00
4. Contributions to pension plans	(04)		00
5. Contributions to deferred income plans	(05)		00
6. Medical or hospitalization insurance	(06)		00
7. Interest on business debts	(07)		00
8. Rent paid	(08)		00
9. Property taxes	(09)		00
10. Other taxes, patents and licenses	(10)		00
11. Repairs	(11)		00
12. Motor vehicles expenses	(12)		00
13. Utilities	(13)		00
14. Insurance	(14)		00
15. Advertising	(15)		00
16. Travel expenses	(16)		00
17. Meals and entertainment expenses (Total expenses) $_____ (See instructions)	(17)		00
18. Professional services	(18)		00
19. Materials and supplies	(19)		00
20. Depreciation and amortization (Submit Schedule E Individual)	(20)		00
21. Bad debts	(21)		00
22. Other expenses (Submit detailed schedule)	(22)		00
23. **Total** (Transfer to Part II, line 4 of this Schedule)	(30)		00

Schedule L Individual

Rev. 05.98

FARMING INCOME

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I

66

Farming Income (check one): Taxpayer [ ] 1 Spouse [ ] 2

Date operations began: Day___ Month___ Year___

Employer's Identification Number

Location of Farming Business - Number, Street and City

EXEMPT { Act No. 225 of 1995 [ ] (01) / Section 1023(s) Code [ ] (02)

Industrial Code

Nature of farming business (i.e. milk-dairy,breeding of chicken, etc.)

Number of employees

Part II Determination of Profit or Loss

73

1. Net sales	(01)		00
2. Other income related to farming business	(02)		00
3. Total income (Add lines 1 and 2)	(03)		00
4. Cost of goods sold or direct costs of production:			
a) Beginning inventory	(04)	00	
b) Plus: Purchases	(05)	00	
c) Direct salaries	(06)	00	
d) Other direct costs	(07)	00	
e) **Total** (Add lines 4(a) through 4(d))	(08)	00	
f) Less: Ending inventory	(09)	00	
g) TOTAL COST OF GOODS SOLD (Subtract line 4(f) from line 4(e))	(10)		00
5. Gross income (Subtract line 4(g) from line 3)	(11)		00
6. **Less:** Operating expenses and other costs (Detail in Part III)	(12)		00
7. Net income	(13)		00
8. **Less:** Net operating loss from previous years (Submit schedule, see instructions)	(14)		00
9. Adjusted net income	(15)		00
10. **Less:** Exempt amount (90% of line 9)	(16)		00
11. **Profit (or loss)** (If it is a profit, transfer to page 1, Part 2, line 2L of the return. If it is a loss, see instructions)	(20)		00

Part III Operating Expenses and Other Costs

83

1. Salaries, commissions and allowances to employees	(01)		00
2. Commissions to other businesses	(02)		00
3. Payroll expenses	(03)		00
4. Contributions to pension plans	(04)		00
5. Contributions to deferred income plans	(05)		00
6. Medical or hospitalization insurance	(06)		00
7. Interest on business debts	(07)		00
8. Rent paid	(08)		00
9. Property taxes	(09)		00
10. Other taxes, patents and licenses	(10)		00
11. Repairs	(11)		00
12. Motor vehicles expenses	(12)		00
13. Utilities	(13)		00
14. Insurance	(14)		00
15. Advertising	(15)		00
16. Travel expenses	(16)		00
17. Meals and entertainment expenses (Total expenses) $_____ (See instructions)	(17)		00
18. Professional services	(18)		00
19. Materials and supplies	(19)		00
20. Depreciation and amortization (Submit Schedule E Individual)	(20)		00
21. Bad debts	(21)		00
22. Other expenses (Submit detailed schedule)	(22)		00
23. **Total** (Transfer to Part II, line 6 of this Schedule)	(30)		00

Schedule M Individual
Rev. 05.98

PROFESSIONS AND COMMISSIONS INCOME

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I

67 (You should fill out one schedule for each source of income)

Income from (check one): ☐ 1 Taxpayer ☐ 2 Spouse

Check one: ☐ 3 Professions ☐ 4 Commissions

Employer's Identification Number	Location of Principal Office - Number, Street and City	Date operations began: Day____ Month____ Year____
Industrial Code	Nature of profession (i.e. lawyer, accountant, commission agent, etc.)	Number of employees

Part II Determination of Profit or Loss

75

1. Income	(01)		00
2. **Less:** Operating expenses and other costs (Detail in Part III)	(10)		00
3. Net income	(11)		00
4. **Less:** Net operating loss from previous years (Submit schedule, see instructions)	(12)		00
5. **Profit (or loss)** (If it is a profit, transfer to page 1, Part 2, line 2M of the return. If it is a loss, see instructions)	(20)		00

Part III Operating Expenses and Other Costs

85

1. Salaries, commissions and allowances to employees	(01)		00
2. Commissions to other businesses	(02)		00
3. Payroll expenses	(03)		00
4. Contributions to pension plans	(04)		00
5. Contributions to deferred income plans	(05)		00
6. Medical or hospitalization insurance	(06)		00
7. Interest on business debts	(07)		00
8. Rent paid	(08)		00
9. Property taxes	(09)		00
10. Other taxes, patents and licenses	(10)		00
11. Repairs	(11)		00
12. Motor vehicles expenses	(12)		00
13. Utilities	(13)		00
14. Insurance	(14)		00
15. Advertising	(15)		00
16. Travel expenses	(16)		00
17. Meals and entertainment expenses (Total expenses) $_____ (See instructions)	(17)		00
18. Professional services	(18)		00
19. Materials and supplies	(19)		00
20. Depreciation and amortization (Submit Schedule E Individual)	(20)		00
21. Bad debts	(21)		00
22. Other expenses (Submit detailed schedule)	(22)		00
23. **Total** (Transfer to Part II, line 2 of this Schedule)	(30)		00

Schedule N Individual
Rev. 05.98

RENTAL INCOME

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Taxpayer's name

Social Security Number

Part I

68

Rental Income (check one): ☐ 1 Taxpayer ☐ 2 Spouse

Location of rented property - Number, Street and City

Fully Taxable ☐ (01)
Partially Exempt:
Act No. 78 of 1993 ☐ (02)
Act No. 52 of 1983 ☐ (03)
Act 8 of 1987 ☐ (04)

Nature of rented property (i.e. residence, apartment, etc.)

Case or concession number

Number of Employees

Part II Determination of Profit or Loss

77

1. Income	(01)		00
2. **Less:** Operating expenses and other costs (Detail in Part III)	(10)		00
3. Net income	(11)		00
4. **Less:** Net operating loss from previous years (Submit schedule, see instructions)	(12)		00
5. Adjusted net income	(13)		00
6. **Less:** Exempt amount _____% of line 5 (See instructions)	(14)		00
7. **Profit (or loss)** (If it is a profit, transfer to page 1, Part 2, line 2N of the return. If it is a loss, see instructions)	(20)		00

Part III Operating Expenses and Other Costs

87

1. Salaries, commissions and allowances to employees	(01)		00
2. Payroll expenses	(02)		00
3. Contributions to pension plans	(03)		00
4. Contributions to deferred income plans	(04)		00
5. Medical or hospitalization insurance	(05)		00
6. Interest on business debts	(06)		00
7. Property taxes	(07)		00
8. Other taxes, patents and licenses	(08)		00
9. Repairs	(09)		00
10. Motor vehicles expenses	(10)		00
11. Utilities	(11)		00
12. Insurance	(12)		00
13. Advertising	(13)		00
14. Travel expenses	(14)		00
15. Professional services	(15)		00
16. Maintenance	(16)		00
17. Depreciation and amortization (Submit Schedule E Individual)	(17)		00
18. Other expenses (Submit detailed schedule)	(18)		00
19. **Total** (Transfer to Part II, line 2 of this Schedule)	(30)		00

Schedule O Individual
Rev. 05.98

ALTERNATE BASIC TAX

Taxable year beginning on _____ 19____ and ending on _____ 19____

19__

Taxpayer's name

Social Security Number

1. Adjusted Gross Income (Enter the amount from Part 2, line 5 of the return)..... 00

2. Less:
   (a) Ordinary and necessary expenses..... 00
   (b) Long-term capital gain..... 00
   (c)Total..... 00

3. Adjusted Gross Income for purposes of the Alternate Basic Tax (Subtract line 2(c) from line 1)..... 00

4. Regular Tax (The sum of lines 15 and 16 from Part 4 of the return, or the sum of the tax determined on line 6 of Schedule D2, if applicable, and line 16 from Part 4 of the return)..... 00

5. Determine the Alternate Basic Tax as follows:

   If the Adjusted Gross Income (line 3) is:

   (a) $75,000 but not over $125,000 ($37,500 to $62,500, if married filing separate return), multiply line 3 by 10%.
   (b) Over $125,000 but not over $175,000 (over $62,500 but not over $87,500, if married filing separate return), multiply line 3 by 15%.
   (c) Over $175,000 (over $87,500, if married filing separate return), multiply line 3 by 20%.

   This is your Alternate Basic Tax (Enter the corresponding amount on this line)..... 00

6. Excess of Alternate Basic Tax over Regular Tax (Subtract line 4 from line 5. If line 4 is larger than line 5, **enter zero**. If line 5 is larger than line 4, enter the difference here and transfer to Part 4, line 17 of the return)..... 00

Schedule P Individual
Rev. 05.98

GRADUAL ADJUSTMENT

Taxable year beginning on _____ 19____ and ending on _____ 19____

19__

Taxpayer's name

Social Security Number

1. Net Taxable Income (Part 3, line 14 of the return or the net taxable income from Schedule D2, line 5)		00
2. Enter $75,000 ($37,500, if married filing separate return)		00
3. Subtract line 2 from line 1		00
4. 5% of line 3		00
5. Limit:		
(a) Enter $6,000 ($3,000, if married filing separate return)	00	
(b) Plus: 33% of personal exemption and exemption for dependents (Line 11 and line 12D from Part 3 of the return)	00	
6. Total limit (Add lines 5(a) and 5(b))		00
7. Gradual adjustment (The smaller of line 4 or 6. Enter here and in Part 4, line 16 of the return)		00

Schedule R Individual
Rev. 05.98

SPECIAL PARTNERSHIP

Taxable year beginning on _____ 19____ and ending on _____ 19____

19__

Taxpayer's name

Social Security Number

Part I Adjusted Basis Determination of a Partner in one or more Special Partnerships	Column A	Column B	Column C
Name of entity			
Employer's identification number			
1. Adjusted basis at the end of the previous taxable year	00	00	00
2. Basis increase:			
(a) Partner's distributable share on income and profits claimed on previous year (See instructions)	00	00	00
(b) Contributions made during the year	00	00	00
(c) Special partnership's capital assets gain	00	00	00
(d) Exempt income	00	00	00
(e) Farming income deduction granted by Section 1023(s) of the Code	00	00	00
(f) Other income or gains (See instructions)	00	00	00
(g) Total basis increase (Add lines 2(a) through 2(f))	00	00	00
3. Basis decrease:			
(a) Partner's distributable share on partnership's loss claimed on previous year	00	00	00
(b) Special partnership's capital assets loss	00	00	00
(c) Distributions during the year	00	00	00
(d) Credits claimed the preceding year (See instructions)	00	00	00
(e) Withholding at source during the year	00	00	00
(f) No admissible expenses for the year	00	00	00
(g) Distributable share on losses from exempt operations during the year	00	00	00
(h) Total basis decrease (Add lines 3(a) through 3(g))	00	00	00
4. **Adjusted Basis** (Add lines 1 and 2(g) less line 3(h). Transfer this amount to line 6(a))	00	00	00

Part II Determination of Partner's Allowable Losses in one or more Special Partnerships			
5. (a) Partner's distributable share on partnership's loss for the year	00	00	00
(b) Loss carryover from previous years (See instructions)	00	00	00
(c) Total losses (Add lines 5(a) and 5(b))	00	00	00
6. (a) Adjusted Basis (Part I, line 4)	00	00	00
(b) Partnership's debts under Tourism Incentive Act or Tourism Development Act attributable to partner	00	00	00
(c) Total partner's adjusted basis (Add lines 6(a) and 6(b))	00	00	00
7. Distributable share on partnership's net income for the year (See instructions)	00	00	00
8. Excess of net income (or loss) on distributable share (Subtract line 5(c) from line 7)	00	00	00
▪ If line 8 is zero or more than zero, do not complete the rest of the form (Transfer this amount to Schedule F, Part III).			
▪ If line 8 is less than zero, continue with line 9.			
9. Available losses (The smaller of line 6(c) and 8)	00	00	00
10. Total losses (Add losses determined on line 9, Columns A through C)			00
11. Partner's net income without considering losses from special partnerships (See instructions)			00
12. 50% of line 11			00
13. **Allowable Loss** (Enter the smaller of line 10 or 12. Enter this amount in Part 2, line 2C of the return)			00
14. Loss carryforward for next year (Add lines 7 and 13 and subtract this amount from line 5(c))			00

Schedule CH
Rev. 05.98

RELEASE OF CLAIM TO EXEMPTION FOR CHILD (CHILDREN) OF DIVORCED OR SEPARATED PARENTS

Taxable year beginning on _____ 19___ and ending on _____ 19___

19__

Name of parent claiming the exemption

Social Security Number

Part I — Release of Claim to Exemption for Dependents for Current Year (See instructions)

I, _____ , agree not to claim an exemption for dependents for
Name of parent releasing claim to exemption

the taxable year 19__ for (enter the name(s) of child(or children)):

(1)_____
(2)_____
(3)_____
(4)_____
(5)_____

_____ Signature of parent releasing claim to exemption
_____ Social Security Number
_____ Date

If you choose not to claim an exemption for this child(or children) for future taxable years, complete Part II.

Part II — Release of Claim to Exemption for Dependents for Future Years (See instructions)

I, _____ , agree not to claim an exemption for dependents for
Name of parent releasing claim to exemption

the taxable year(s)_____ for (enter the name(s) of child(or children)):
(Specify)

(1)_____
(2)_____
(3)_____
(4)_____
(5)_____

_____ Signature of parent releasing claim to exemption
_____ Social Security Number
_____ Date

Schedule CV
Rev. 05.98

COST OF LIVING ANALYSIS

19__

Taxable year beginning on _____ 19___ and ending on _____ 19___

Taxpayer's Name:	Taxpayer's Social Security Number:
Spouse's Name:	Spouse's Social Security Number:
Principal Residence Address:	Taxpayer's Occupation:
	Spouse's Occupation:
Second Residence Address:	Number of Dependents:
	Number of Automobiles:

CASH RECEIVED	Taxpayer	Spouse	Total
1. Gross Wages	00	00	00
2. Less withholdings from:			
(a) Social Security	00	00	00
(b) Medicare	00	00	00
(c) Income tax	00	00	00
(d) Contributions to retirement plans	00	00	00
(e) Contributions to individual retirement account	00	00	00
(f) Medical plan	00	00	00
(g) Loans	00	00	00
(h) Other payroll withholdings	00	00	00
(i) Total (Add lines 2(a) through 2(h))	00	00	00
3. Net Wages (Subtract line 2(i) from line 1)	00	00	00
4. Other Cash Received:			
(a) Interest	00	00	00
(b) Dividends	00	00	00
(c) Distributions from regular and special partnerships	00	00	00
(d) Governmental or private retirement pension	00	00	00
(e) Child support and alimony	00	00	00
(f) Net income from industry, profession, rents, etc.	00	00	00
(g) Exempt income	00	00	00
(h) Proceeds from loans and credit cards	00	00	00
(i) Credit lines	00	00	00
(j) Other cash received	00	00	00
5. Total Other Cash Received (Add lines 4(a) through 4(j))	00	00	00
6. Total Cash Received (Add lines 3 and 5)	00	00	00

KEEP THIS SCHEDULE FOR YOUR RECORDS

DO NOT SEND THIS SCHEDULE WITH YOUR RETURN

CASH DISBURSEMENTS

First and second mortgage on principal residence		00
First and second mortgage on second residence		00
Property tax on principal residence		00
Property tax on second residence		00
Rental payments on principal residence		00
Electricity, gas		00
Water		00
Telephone, cellular, beeper		00
Cable TV		00
Home maintenance		00
Home repairs not covered by insurance		00
Household furnishings		00
Condominium or home maintenance fees		00
Groceries		00
Outside meals (restaurants, fast foods and others)		00
Dry cleaning and laundry outside of home		00
Child care expenses		00
School and university tuition and registration fees		00
Books and educational material expenses		00
Child support and alimony payments		00
Clothing and accessories for family members		00
Garden maintenance		00
Swimming pool maintenance		00
Auto maintenance, license plates, gasoline, toll, etc		00
Auto repairs not covered by insurance		00
Boat maintenance, license plates, gasoline, etc		00
Boat repairs not covered by insurance		00
Life, property, auto, boat, medical and other insurances		00
Medical expenses not covered by insurance, deductibles and medicines		00
Contributions to Individual Retirement Accounts and KEOGH		00
Social Security contributions, if self-employed		00
Medicare contributions, if self-employed		00
Subscriptions and associations dues		00
Tax return specialist fees		00
Vacations inside and outside of Puerto Rico		00
Investment in jewelry		00
Charitable contributions		00
Personal loans		00
Student loans		00
Auto loans		00
Boat loans		00
Credit card payments		00
Auto, boat and residence acquired with cash during the year		00
Income tax paid with the return		00
Estimated tax paid during the year		00
Investments acquired during the year (stocks, bonds, etc.)		00
Other payments (Prepare a detailed schedule)		00
7. Total Disbursements		00
8. Surplus (or Deficit) of Cash (Subtract line 7 from line 6)		00

Formulario **480-E**
Form
Rev. 05.98

HACIENDA · GOBIERNO DE PUERTO RICO

DECLARACION DE CONTRIBUCION ESTIMADA

ESTIMATED TAX DECLARATION

PARA USO OFICIAL
FOR OFFICIAL USE

Número de Serie
Serial Number

Número de Seguro Social o Identificación Patronal - Social Security Number or Employer's Identification Number

☐ **Declaración Original**
Original Declaration

☐ **DECLARACION ENMENDADA**
Amended Declaration

☐ **Individuo**
Individual

☐ **Sociedad**
Partnership

☐ **Corporación**
Corporation

Año que termina en
Taxable year ending on

Día Day	**Mes** Month	**Año** Year

Nombre y dirección del contribuyente - Taxpayer's name and address

Sello de Recibo
Receipt Stamp

1. **Total Contribución Estimada** Total Estimated Tax		00
2. **Crédito Estimado por Cantidades Retenidas** Estimated Credit for Amounts Withheld		00
3. **Contribución Estimada Ajustada** (Línea 1 menos línea 2) Adjusted Estimated Tax (Subtract line 2 from line 1)		00
4. **Crédito por Contribución Pagada en Exceso** Credit for Tax Paid in Excess		00
5. **Contribución Estimada a Pagar (Línea 3 menos línea 4)** Estimated Tax to be Paid (Subtract line 4 from line 3)		00
6. **Importe de cada Plazo** Amount of each Installment		00
7. **Crédito por Contribución Pagada en Exceso No Reclamado en línea 4** Credit for Tax Paid in Excess not Claimed on line 4		00

8. **Balance a Pagar:** Balance to be paid:	(a)	**Primer Plazo** First Installment		00
	(b)	**Segundo Plazo** Second Installment		00
	(c)	**Tercer Plazo** Third Installment		00
	(d)	**Cuarto Plazo** Fourth Installment		00

JURAMENTO - OATH

Declaro bajo penalidad de perjurio que esta declaración ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa.

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

_____
Firma del Contribuyente o Representante Autorizado
Taxpayer's or Duly Authorized Agent's Signature

_____
Título - Title

Fecha - Date _____

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

Modelo SC 2898
Form
Rev 05.98

DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY
Sección de Administración de Cuentas - Accounts Management Section
PO BOX 9022501
SAN JUAN PR 00902-2501

CAMBIO DE DIRECCION - CHANGE OF ADDRESS

INSTRUCCIONES: Complete las líneas 1 a la 11. Favor de escribir en letra de MOLDE toda la información, excepto la línea 10.
INSTRUCTIONS: Complete lines 1 through 11. Please PRINT all information, except line 10.

1. Marque: ☐ Dirección Postal - Postal Address
Check: ☐ Dirección Residencial - Home Address

2. El cambio de dirección es para (Marque uno): ☐ Individuo - Individual
Change of address is for (Check one): ☐ Negocio - Business
☐ Corp. o Soc. - Corp. or Partnership

3. Número de Seguro Social o Número de Identificación Patronal:
Social Security Number or Employer's Identification Number:

4. Nombre del Contribuyente (deje un espacio en blanco entre cada nombre)
Taxpayer's Name (leave a blank space between names)

5. Nombre de la persona que somete el cambio de dirección (deje un espacio en blanco entre cada nombre)
Name of the person submitting the change of address (leave a blank space between names)

6. Dirección Postal
Postal Address

Condominio o Urbanización - Condominium or Urbanization
PO BOX _____
RR_____ BOX_____
HC_____ BOX_____

Número y Calle - Number and Street
Apt _____
Suite_____

Municipio o Ciudad - Municipality or City | País - Country | Código Postal - Zip Code/+ 4

7. Dirección Residencial
Home Address

Condominio o Urbanización - Condominium or Urbanization

Número y Calle - Number and Street
Apt _____
Suite_____

Municipio o Ciudad - Municipality or City | País - Country | Código Postal - Zip Code/+ 4

8. Teléfono de Residencia
Home Telephone No.

9. Teléfono de Oficina
Office Telephone No.

10. Firma - Signature

11. Fecha - Date

12. Iniciador

13. Fecha de entrada

14. Iniciales