



2017

GOVERNMENT OF PUERTO RICO  
DEPARTMENT OF THE TREASURY

2017

**EXCEPTION TO ELECTRONIC FILING  
INDIVIDUAL INCOME TAX RETURN**

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

Serial Number

Receipt Stamp

**EVERY TAXPAYER MUST FILE THE INDIVIDUAL INCOME TAX RETURN ELECTRONICALLY WITH THE EXCEPTIONS INCLUDED IN THIS FORM.**

**IMPORTANT: THIS FORM MUST BE INCLUDED WITH THE TAX RETURN THAT IS BEING FILED ON PAPER.**

Taxpayer's Name		Initial	Last Name	Second Last Name	Taxpayer's Social Security Number
Spouse's First Name		Initial	Last Name	Second Last Name	Spouse's Social Security Number
Address			E-mail Address		Telephone

**Exceptions for the Electronic Filing of the Individual Income Tax Return for Taxable Year 2017**

Check the applicable box(es) to indicate the reason(s) this return is not being filed electronically.

1.  Individual that is a partner or shareholder in a pass-through entity whose taxable year does not end on December 31, 2017.
2.  Individual nonresident of Puerto Rico who is only reporting a sale of real property located in Puerto Rico which occurred after **December 31, 2017**.
3.  Taxpayer who claims the deduction for initial investment in a private equity fund or a Puerto Rico private equity fund, pursuant to Act 185-2014, as amended, known as the Private Capital Fund Act.
4.  Taxpayer whose income from pension is reported on Form 1099-R of the Internal Revenue Service ("IRS"), and is subject to the \$11,000 or \$15,000 exemption, according to Section 1031.02(a)(13) of the Puerto Rico Internal Revenue Code of 2011, as amended ("Code").
5.  Taxpayer reporting exempt income under a Special Agreement for the Creation of Young Businesses issued by the Puerto Rico Trade and Export Company under Act 135-2014, as amended.
6.  Taxpayer who claims the tax credits listed in Parts II and IV of Schedule B Individual.
7.  Taxpayer who claims the American Opportunity Tax Credit (*Schedule B2 Individual*).
8.  Taxpayer to whom a Special Agreement for the Creation of Jobs issued by the Puerto Rico Trade and Export Company under Act 1-2013, as amended, also known as the Jobs Now Act was granted and claims the benefits conferred by such agreement.
9.  Taxpayer who is an active military and is transferred outside Puerto Rico during warlike conflict and who, during the taxable year, received compensation for active military service rendered by military personnel in a "combat zone", according to the provisions of Section 1031.02(a)(20) of the Code.
10.  Taxpayer who claims the deduction for contributions to a Government Pension or Retirement System, in excess of the amount reported on Forms 499R-2/W-2PR or 499R-2c/W-2cPR.
11.  Taxpayer required to use Form AS 2668.1, Back Pay (Paga Atrasada), to determine the corresponding income tax, according to the provisions of Section 1032.09(d) of the Code.
12.  Taxpayer required to submit Audited Financial Statements issued by a CPA in Puerto Rico, as provided in Section 1061.15 of the Code.
13.  Foreign taxpayer nonresident of Puerto Rico with income related to a trade or business in Puerto Rico, according to Section 1035.05 of the Code (*Schedule U*).
14.  Individual that cannot file the return or automatic extension of time electronically *because of an error with Social Security number* and is filing a return for the first time or *because of a system error*. Include the error code \_\_\_\_\_. Submit evidence of such error.
15.  Taxpayer who claims the credit for taxes paid to foreign countries, the United States, its territories and possessions, according to the provisions of Section 1051.01 of the Code (*Schedule C Individual*).
16.  Taxpayer deceased during the year or surviving spouse who files another income tax return for the same taxable year.
17.  Taxpayer who files the income tax return corresponding to taxable year 2017 after December 31, 2018.

**OATH**

I hereby declare under penalty of perjury that I have examined the information included on this form, and it is true, correct and complete. The declaration of the person that prepares this form (except the taxpayer) is based on the information available, and this information has been verified.

Taxpayer's Signature		Date	Spouse's Signature		Date
Specialist's Name (Print)		Name of the Firm or Business			
Specialist's Signature		Date	Self-employed Specialist (fill in here)	Registry Number	



<b>UNIQUE FORM</b>		GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	<b>2017</b>	<b>2017</b>	Serial Number	
Liquidator      Reviewer		<b>INDIVIDUAL INCOME TAX RETURN</b>				
R G RO V1 V2 P1 P2 N D1 D2 E A M		FOR CALENDAR YEAR 2017 OR TAXABLE YEAR BEGINNING ON				
		AND ENDING ON				
Taxpayer's Name      Initial      Last Name      Second Last Name		Taxpayer's Social Security Number				
Postal Address		Date of Birth		Sex <input type="radio"/> M <input type="radio"/> F		
		Day      Month      Year		Spouse's Social Security Number		
Zip Code		Spouse's Date of Birth		Sex <input type="radio"/> M <input type="radio"/> F		
Spouse's First Name and Initial      Last Name      Second Last Name		Day      Month      Year		Home Telephone		
Home Address (Town or Urbanization, Number, Street)				Work Telephone		
E-Mail Address		CHANGE OF ADDRESS: <input type="radio"/> Yes <input type="radio"/> No		EXTENSION OF TIME: <input type="radio"/> Yes <input type="radio"/> No		
				GOVERNMENT CONTRACT: <input type="radio"/> Taxpayer <input type="radio"/> Spouse		
<b>Questionnaire</b>	<b>YES NO</b> A. <input type="radio"/> <input type="radio"/> United States Citizen? (See instructions) B. <input type="radio"/> <input type="radio"/> Resident of Puerto Rico during the entire year? If "No", indicate one of the following: 1. <input type="radio"/> Date moved to P.R. (Day ____ Month ____ Year ____) 2. <input type="radio"/> Date moved from P.R. (Day ____ Month ____ Year ____) 3. <input type="radio"/> Nonresident during the entire year C. <input type="radio"/> <input type="radio"/> Did you generate income during the period that you were not resident of PR that is not included on this return? (If you answered "Yes", indicate the amount): 1. <input type="radio"/> Attributable to the taxpayer \$ _____ 2. <input type="radio"/> Attributable to the spouse \$ _____ D. <input type="radio"/> <input type="radio"/> Other excluded or tax exempt income? (Submit Schedule IE Individual) E. <input type="radio"/> <input type="radio"/> Resident individual investor? (Submit Schedule F1 Individual) F. <input type="radio"/> <input type="radio"/> Partner of a partnership subject to tax under the Federal Internal Revenue Code? G. <input type="radio"/> <input type="radio"/> Active military service in a combat zone during the taxable year? (Date in which you ceased in the service: Day ____ Month ____ Year ____) H. <input type="radio"/> <input type="radio"/> Qualified physician under Act 14-2017? 1. <input type="radio"/> Taxpayer (Decree No. _____) 2. <input type="radio"/> Spouse (Decree No. _____)					
	<b>I. HIGHEST SOURCE OF INCOME:</b> 1. <input type="radio"/> Government, Municipalities or Public Corporations Employee 2. <input type="radio"/> Federal Government Employee 3. <input type="radio"/> Private Business Employee 4. <input type="radio"/> Retired/Pensioner 5. <input type="radio"/> Self-Employed (Indicate principal industry or business) 6. <input type="radio"/> Other _____					
	<b>J. FILING STATUS AT THE END OF THE TAXABLE YEAR:</b> 1. <input type="radio"/> Married (Fill in here <input type="radio"/> if you choose the optional computation and go to Schedule CO Individual) 2. <input type="radio"/> Individual taxpayer (Fill in and submit spouse's name and social security number if you are: <input type="radio"/> Married with a complete separation of property prenuptial agreement <input type="radio"/> Married not living with spouse) 3. <input type="radio"/> Married filing separately (Submit spouse's name and social security number above)					
	Your occupation _____					
	Spouse's occupation _____					
	<b>GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.</b>					
	<b>Refund</b>	1. <b>AMOUNT OVERPAID</b> (Part 3, line 29. Indicate distribution on lines A, B, C and D) ..... <b>01</b> ..... (01) ..... 00				
		A) To be credited to estimated tax for 2018 ..... (02) ..... 00				
B) Contribution to the San Juan Bay Estuary Special Fund ..... (03) ..... 00						
C) Contribution to the Special Fund for the University of Puerto Rico ..... (04) ..... 00						
D) <b>TO BE REFUNDED</b> (If you want your refund to be deposited directly into an account, complete the Deposit Part) ..... (05) ..... 00						
<b>Payment</b>	2. <b>AMOUNT OF TAX DUE</b> (Part 3, line 29) ..... (06) ..... 00					
	3. <b>Less: Amount paid</b> (a) <b>With Return or Electronic Transfer through a Certified Program</b> ..... (07) ..... 00					
	(b) <b>Interests</b> ..... (08) ..... 00					
	(c) <b>Surcharges</b> and <b>Penalties</b> ..... (09) ..... 00					
4. <b>BALANCE OF TAX DUE</b> (Subtract line 3(a) from line 2 and add lines 3(b) and 3(c)) ..... (10) ..... 00						
<b>Deposit</b>	<b>AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND</b>					
	Type of account      Routing/transit number      Account number <input type="radio"/> Checking <input type="radio"/> Savings    _____ Account in the name of: _____ and _____ (Print complete name as it appears on your account. If married and filing jointly, include your spouse's name)					
I hereby declare under penalty of perjury that I have examined the information included in this return, schedules and other documents attached to it, and it is true, correct and complete. The declaration of the person that prepares this return (except the taxpayer) is based on the information available, and this information has been verified.						
Taxpayer's Signature		Date		Spouse's Signature		
Date		Date		Date		
<b>04</b> Specialist's Name (Print)			Name of the Firm or Business			
Specialist's Signature		Date		Self-employed Specialist (fill in here) <input type="radio"/>		
Date		Date		Registration Number		

**NOTE TO TAXPAYER:** Indicate if you made payments for the preparation of your return:  Yes  No. If you answered "Yes", require the Specialist's signature and registration number.

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

1. Wages, Commissions, Allowances and Tips

A-Income Tax Withheld

B-Wages, Commissions, Allowances and Tips

ATTACH ALL YOUR WITHHOLDING STATEMENTS (Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).

Table with 2 columns: Description, Amount. Rows for withholding statements.

Table with 2 columns: Description, Amount. Rows for wages and tips.

Total of withholding statements with this return 02

(02) 00

(04) 00

C- Federal Government Wages

(Total of W-2 Forms with this return )

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

Income Tax Withheld

Federal Wages

(01) 00

(03) 00

(05) 00

2. Other Income (or Losses):

- A) Total distributions from qualified retirement plans
B) Gain (or loss) from sale or exchange of capital assets
C) Interests
D) Dividends from corporations
E) Distributions from Governmental Plans
F) Distributions from Individual Retirement Accounts
G) Other income
H) Income from annuities and pensions
I) Gain (or loss) from industry or business
J) Gain (or loss) from farming
K) Gain (or loss) from professions and commissions
L) Gain (or loss) from rental business
M) Dividends from Capital Investment or Tourism Fund
N) Net long-term capital gain on Investment Funds
O) Distributable share on profits from partnerships
P) Distributions from deferred compensation plans
Q) Income from salaries, wages, compensations or public shows
R) Alimony received
S) Eligible distributions due to hurricane Maria

3. Total Income (Add lines 1B, 1C and 2A through 2S) 00

4. Alimony Paid (Recipient's social security No. )(27) (Judgment No. )(28) 00

5. Adjusted Gross Income (Subtract line 4 from line 3) 00

6. Total Deductions (Schedule A Individual, Part I, line 11 or Part II, line 6) 03 00

7. Personal Exemption (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500) 00

8. Exemption for Dependents (Complete Schedule A1 Ind., see instructions): A) (03) x \$2,500 (05) 00
Joint custody or married filing separately -> B) (04) x \$1,250 (06) 00

Total Exemption for Dependents (Add lines 8A and 8B) 00

9. Additional Personal Exemption for Veterans (\$1,500 per veteran. If both spouses are veterans, \$3,000) 00

10. Total Deductions and Exemptions (Add lines 6 through 9) 00

11. Net income before the deduction under Act 185-2014 (Subtract line 10 from line 5. If line 10 is more than line 5, enter zero) 00

12. Allowable deduction under Act 185-2014 (See instructions) 00

13. NET TAXABLE INCOME (Subtract line 12 from line 11. If line 12 is more than line 11, enter zero) 00

14. TAX: (21) 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien 4 Form SC 2668 00

15. Gradual Adjustment Amount (Determine adjustment if the amount indicated on line 13 or Schedule A2 Ind., line 11 is more than \$500,000) (Schedule P Ind., line 7) 00

16. REGULAR TAX BEFORE THE CREDIT (Add lines 14 and 15) 00

17. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) 00

18. NET REGULAR TAX (Subtract line 17 from line 16) 00

19. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) 00

20. Credit for alternate basic tax (Schedule O Individual, Part III, line 4) 00

21. TOTAL TAX DETERMINED (Subtract line 20 from the sum of lines 18 and 19 or enter the amount from Schedule CO Individual, line 24, as applicable) 00

22. Recapture of credit claimed in excess (Schedule B Individual, Part I, line 3) 00

23. Tax credits (Schedule B Individual, Part II, line 28) 00

24. TAX LIABILITY (Subtract line 23 from the sum of lines 21 and 22. If it is less than zero, enter zero) 00

25. TAX WITHHELD, PAID AND REIMBURSABLE CREDIT:

A) Tax withheld on wages (Add lines 1A and 1C of Part 1 or lines 1A and 2A of Schedule CO Individual) (33) 00

B) Other payments and withholdings (Schedule B Individual, Part III, line 22) (34) 00

C) American Opportunity Tax Credit (Submit Schedule B2 Individual) (Does not apply to married filing separately) (35) 00

D) Amount paid with automatic extension of time (36) 00

E) Total Tax Withheld, Paid and Reimbursable Credit (Add lines 25A through 25D) (37) 00

26. AMOUNT OF TAX DUE (If line 25E is less than line 24, enter the difference here, otherwise, enter on line 27) (38) 00

27. Excess of Tax Withheld, Paid and Reimbursable Credit (39) 00

28. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part II, line 21) (40) 00

29. BALANCE: If line 27 is more than the sum of lines 26 and 28, you have an overpayment. Enter the difference here and on line 1 of page 1.

If line 27 is less than the sum of lines 26 and 28, you have a balance of tax due. Enter the difference here and on line 2 of page 1.

If the difference between line 27 and the sum of lines 26 and 28 is equal to zero, enter zero here and sign your return on page 1. (50) 00

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

Schedule A Individual

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DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

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

2017

Taxpayer's name

Social Security Number

Part I Deductions Applicable to Individual Taxpayers (See instructions)

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

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

1. Total gross income earned during the period of residence in Puerto Rico (Part 1, line 5 of the return) (55) 00
2. Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return) (56) 00
3. Total Gross Income (Add lines 1 and 2) (57) 00
4. Percentage of income related to the period of residence in Puerto Rico (Divide line 1 by line 3. Enter the result rounded to two decimal places) (58) %
5. Total deductions applicable to individual taxpayers (Part 1, line 11) (59) 00
6. Total deductions attributable to the period of residence in Puerto Rico (Multiply line 5 by line 4 and transfer to Part 2, line 6 of the return) (60) 00

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

**Schedule A1 Individual**

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**DEPENDENTS AND BENEFICIARIES  
OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

**2017**

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

Taxpayer's name

Social Security Number

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

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**IMPORTANT INFORMATION**

- Do not include the spouse on this schedule. A married individual who lives with his/her spouse for tax purposes, should not include the spouse as part of the dependents.
- Submit this Schedule with your return in order to consider the exemption for dependents.
- Fill in the oval for joint custody if the dependent is subject to this condition. The exemption will be \$1,250 for each taxpayer.

	First Name, Initial	Last Name	Second Last Name	Joint Custody	Date of Birth Day / Month / Year	Relationship	Category * (N)(U)(I)	Social Security Number
(01)				<input type="radio"/>				
(02)				<input type="radio"/>				
(03)				<input type="radio"/>				
(04)				<input type="radio"/>				
(05)				<input type="radio"/>				
(06)				<input type="radio"/>				
(07)				<input type="radio"/>				
(08)				<input type="radio"/>				
(09)				<input type="radio"/>				
(10)				<input type="radio"/>				
(11)				<input type="radio"/>				
(12)				<input type="radio"/>				
(13)				<input type="radio"/>				
(14)				<input type="radio"/>				
(15)				<input type="radio"/>				
(16)				<input type="radio"/>				
(17)				<input type="radio"/>				
(18)				<input type="radio"/>				
(19)				<input type="radio"/>				
(20)				<input type="radio"/>				

\* See instructions.







**Schedule A2 Individual**

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**TAX ON INCOME SUBJECT TO PREFERENTIAL RATES**

**2017**

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

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

Fill in one: (01)

1 Taxpayer  2 Spouse  3 Both

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

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 4%	Taxed at _____%	Taxed at _____%
<b>22</b> 1. Adjusted Gross Income	(02) 00							
2. Add: Alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual)	(03) 00							
3. Adjusted Gross Income before the deduction for alimony paid (Add lines 1 and 2)	(04) 00							
<b>4. Income subject to preferential rates:</b>								
a) Net long-term capital gain (See instructions)	(05) 00			(90) 00			(49) 00	(55) 00
b) Interest from IRA on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column B) (17%)	(06) 00		(25) 00					
c) Interest on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column C) (10%)	(07) 00				(36) 00			
d) Interest from distributions of IRA to Governmental Pensioners (Schedule FF Individual, Part I, line 4, Column E) (10%)	(08) 00				(37) 00			
e) Non-exempt eligible interest paid or credited on bonds, notes, other obligations or mortgage loans (Schedule FF Individual, Part I, line 4, Column A) (10%)	(09) 00				(38) 00			
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line 3, Column A (15%), Column B (____%) and/or Column C (____%))	(10) 00			(31) 00			(50) 00	(56) 00
g) Income paid by sport teams of international associations or federations (Schedule F Individual, Part V, line 3, Column D)	(11) 00	(19) 00						
h) Total distributions from qualified retirement plans (Schedule D Individual)	(12) 00	(20) 00			(39) 00			
i) Gain taxable at a reduced rate under an Incentives Act (Schedules K, L, M, or N Individual, as applicable) and/or wages received by a qualified physician under Act 14-2017 (See instructions)	(13) 00	(21) 00	(26) 00	(32) 00	(40) 00	(45) 00	(51) 00	(57) 00
j) Others	(14) 00	(22) 00	(27) 00	(33) 00	(41) 00	(46) 00	(52) 00	(58) 00
k) Eligible distributions due to hurricane María (Schedule F Individual, Part VI, line 5) (See instructions)	(15) 00				(42) 00			
<b>l) Total (Add lines 4a through 4k of Columns B through H)</b>		(23) 00	(28) 00	(34) 00	(43) 00	(47) 00	(53) 00	(59) 00
<b>5. Total income subject to preferential rates (Add line 4l of Columns B through H) (If this line is less than \$20,000, enter 100% on line 7A and zero on lines 7B through 7H, and enter the total of line 8a on line 8b)</b>	(16) 00							
<b>6. Income subject to regular tax (Subtract line 5 from line 3)</b>	(17) 00							
<b>7. Proportion of income according to each tax rate (Column A - Divide line 6 by line 3; Columns B through H - Divide line 4l by line 3) (Round to the nearest whole number)</b>	(18) %	(24) %	(29) %	(35) %	(44) %	(48) %	(54) %	(60) %

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**8. Deductions and Exemptions:**

- a) Deductions applicable to individual taxpayers  
(See instructions) \$ \_\_\_\_\_
- b) Allowed deduction (Multiply line 8a by line 7 for each Column)...
- c) Personal exemption (Line 7, Part 2 of the return) .....
- d) Exemption for dependents (Line 8, Part 2 of the return).....
- e) Additional personal exemption for veterans (Line 9, Part 2 of the return) .....
- f) Total deductions and exemptions (Add lines 8b through 8e of all Columns) .....
- 9. Deduction for alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual. See instructions) \$ \_\_\_\_\_
- 10. Allowable deduction under Act 185-2014 (See instructions) \$ \_\_\_\_\_
- 11. Net taxable income (Column A – Subtract lines 8f, 9 and 10 from line 6; Columns B through H – Subtract lines 8f, 9 and 10 from line 4)
- 12. Tax according to the corresponding rate (See instructions)
- 13. **Total of regular tax and tax at preferential rates (Add line 12 of Columns A through H)** .....
- 14. Net income subject to regular tax (Line 13, Part 2 of the return or line 15, Column B or C of Schedule CO Individual) .....
- 15. Tax over line 14 according to regular tax rates (See instructions) .....
- 16. Tax determined (Enter the smaller between line 13 and line 15. Transfer to page 2, Part 3, line 14 of the return or line 16, Column B or C of Schedule CO Individual and fill in  "Preferential rates" if you chose the amount on line 13, or  "Tax Table" if you chose the amount on line 15) .....

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

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 4972

Schedule B Individual

Rev. Feb 20 18



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

2017

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

Taxpayer's name

Social Security Number

Part I Recapture of Credits Claimed in Excess

20

Column A

Column B

Column C

Name of entity:

Employer identification No:

Credit for:

Table with 4 columns: Credit description, Column A (01-14), Column B (03), and Column C (05). Rows include Tourism Development, Solid Waste Disposal, Capital Investment Fund, etc.

Summary table with 4 rows: 1. Total credit claimed in excess, 2. Recapture of credit claimed in excess paid in previous year, 3. Recapture in excess paid this year, 4. Excess of credit due to next year.

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

A. CREDITS SUBJECT TO MORATORIUM

Table with 11 rows (1-11) detailing credits subject to moratorium, including lines for investment in Capital Investment Fund, urban centers, and conservation easements.

B. CREDITS NOT SUBJECT TO MORATORIUM

Table with 24 rows (12-25) detailing credits not subject to moratorium, including lines for investment in Tourism Development, film industry, and other tax credits.

Part III Other Payments and Withholdings

20

Table with 3 columns: Description, Amount, Total. Rows include: 1. Estimated tax payments for 2017, 2. Tax paid in excess in prior years credited to estimated tax, 3. Payment with original return, 4. Tax withheld to nonresidents (Form 480.6C), 5. Tax withheld to nonresidents on IRA distributions (Form 480.7), 6. Tax withheld on interests, 7. Dividends from corporations (Form 480.6B), 8. Dividends subject to preferential rate under special Act (Form 480.6B), 9. Services rendered by individuals (Form 480.6B) (Total of Informative Returns (61)), 10. Payments for judicial or extrajudicial indemnification (Form 480.6B), 11. Tax withheld on distributable share of net profits to stockholders or partners of pass-through entities (Form 480.60 EC) on: (a) Interest income subject to preferential rate, (b) Eligible distribution of dividends from corporations, (c) Net income (or loss) from the entity's trade or business, (d) Net income (or loss) on partially exempt income, (e) Net income (or loss) on income subject to preferential rate, (f) Other items, 12. Tax withheld on distributable share of net profits to trustees of revocable trusts or grantor trusts (Form 480.60 F) on: (a) Interest income subject to preferential rate, (b) Eligible distribution of dividends from corporations, (c) Total distributions from qualified retirement plans, (d) Other items, 13. Tax withheld on distributable share to members of an employees-owned special corporation (Form 480.6 CPT) (See instructions): (a) Eligible distribution of benefits or dividends (Line 1, Part V of Form 480.6 CPT), (b) Other items, 14. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico: (a) Form 480.7, (b) Form 480.7B, 15. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7), 16. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C), 17. Tax withheld at source on qualified pension plans distributions (Form 480.7C), 18. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C), 19. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C), 20. Income tax withheld on income from sport teams of international associations or federations (Forms 480.6B or 480.6C), 21. Other payments and withholdings not included on the preceding lines: (a) Reported in an Informative Return (See instructions), (b) Not reported in an Informative Return (Submit detail), (c) Tax withheld at source on eligible distributions due to hurricane Maria (See instructions), 22. Total other payments and withholdings (Add lines 1 through 21. Transfer to page 2, Part 3, line 25B of the return)

Part IV Breakdown of the Purchase of Tax Credits

24

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

Table with 3 columns: Description, Amount, Total. Rows include: A. CREDITS SUBJECT TO MORATORIUM: 1. Solid Waste Disposal (Act 159-2011), 2. Capital Investment Fund (Act 46-2000), 3. Theatrical District of Santurce (Act 178-2000), 4. Housing Infrastructure (Act 98-2001), 5. Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001), 6. Conservation Easement (Act 183-2001), 7. Revitalization of Urban Centers (Act 212-2002), 8. Other: (Submit detail), 9. Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 6); B. CREDITS NOT SUBJECT TO MORATORIUM: 10. Tourism Development (Act 78-1993), 11. Film Industry Development (Act 27-2011), 12. Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico (Act 109-2001), 13. Economic Incentives (Research and Development) (Act 73-2008), 14. Economic Incentives (Strategic Projects) (Act 73-2008), 15. Economic Incentives (Industrial Investment) (Act 73-2008), 16. Green Energy Incentives (Research and Development) (Act 83-2010), 17. Other: (Submit detail), 18. Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 22)

Schedule B1 Individual

Rev. Feb 20 18



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

2017

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

Taxpayer's name

Social Security Number

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

13

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

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

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

Eligible purchases of products manufactured in Puerto Rico:

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

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

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

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

Eligible purchases of tuna products manufactured in Puerto Rico:

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

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

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

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

**Schedule B2 Individual**

Rev. Feb 20 18



**AMERICAN OPPORTUNITY TAX CREDIT  
(American Recovery and Reinvestment Act of 2009)**

**2017**

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

Taxpayer's name

Social Security Number

**Part I Determination of Credit**

**21**

(A) Student's Name	(B) Student's Social Security Number	(C) Eligible Educational Expenses (Do not exceed \$4,000 per student)	(D) Enter the smaller of the amount in Column (C) or \$2,000	(E) Enter the difference between Columns (C) and (D) (Column C - Column D)	(F) Multiply the amount in Column (E) by 25% (Column E x .25)	(G) Add the amount of Columns (D) and (F) (Column D + Column F)	(H) Multiply the amount in Column (G) by 40% (Column G x .40)	
	(01)	(06)	00 (11)	00 (16)	00 (21)	00 (26)	00 (31)	
	(02)	(07)	00 (12)	00 (17)	00 (22)	00 (27)	00 (32)	
	(03)	(08)	00 (13)	00 (18)	00 (23)	00 (28)	00 (33)	
	(04)	(09)	00 (14)	00 (19)	00 (24)	00 (29)	00 (34)	
	(05)	(10)	00 (15)	00 (20)	00 (25)	00 (30)	00 (35)	
1. Total credit for eligible students (Enter the total of Column (H)). If you are an individual taxpayer and your adjusted gross income exceeds \$80,000 or \$160,000 if you are married, go to Part II. Otherwise, transfer this amount to page 2, Part 3, line 25C of the return .....							(36)	00

**Part II Credit Limitation**

1. Total credit (Enter total of Part I, line 1) .....	(37)	00	
2. Enter \$180,000 if married or \$90,000 if you are an individual taxpayer .....	(38)	00	
3. Adjusted gross income (Enter the amount of Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) .....	(39)	00	
4. Subtract line 3 from line 2. If the result is zero ("0") or less, <b>do not continue; you cannot claim this credit</b> .....	(40)	00	
5. Enter \$20,000 if married or \$10,000 if you are an individual taxpayer .....	(41)	00	
6. If line 4 is equal or more than line 5, enter the amount from line 1 on line 7. If line 4 is less than line 5, divide line 4 by line 5. Enter the result rounded to two decimal places .....	(42)	X .	
7. Multiply line 1 by line 6. This is the amount of credit that can be claimed. Transfer to page 2, Part 3, line 25C of the return .....	(43)		00



**Schedule C Individual**

Rev. Feb 20 18



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

**2017**

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

Taxpayer's name

Social Security Number

(01)  1 Taxpayer  2 Spouse  3 Both

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

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

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

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

30

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



**Part II Taxes Paid to the United States, its Possessions and Foreign Countries** 33

Credit for taxes: <input type="radio"/> 1 Paid <input type="radio"/> 2 Accrued	Foreign Country, Territory or Possession of the United States			United States (See instructions)	Total (See instructions)
	A	B	C		
Name of the country, territory or possession .....					
1. Taxes paid or accrued during the year ..... (01)	00 (08)	00 (13)	00 (18)	00 (23)	00
2. Date paid or accrued .....					

**Part III Determination of Credit**

1. Net income from sources of the country, territory or possession: (Part I, line 3) ..... (02)	00 (09)	00 (14)	00 (19)	00 (24)	00
2. Net income from all sources (See instructions) ..... (03) <input style="width: 50px;" type="text"/>					
3. Limitation (Divide line 1 by line 2. Enter the result rounded to two decimal places) ..... (04)	% (10)	% (15)	% (20)	% (25)	%
4. Taxes to be paid in Puerto Rico (See instructions) ..... (05) <input style="width: 50px;" type="text"/>					
5. Limitation by country, territory or possession:					
a) Multiply line 4 by line 3 ..... (06)	00 (11)	00 (16)	00 (21)	00 (26)	00
b) Enter the smaller of line 5(a) or Part II, line 1 ..... (07)	00 (12)	00 (17)	00 (22)	00	00
6. Total limitation:					
a) Add line 5(b) from Columns A, B, C and United States ..... (27)					00
b) Enter the smaller of the Total Column, line 5(a) or line 6(a). Transfer to Part 3, line 17 of the return ..... (28)					00

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 483-2

**Schedule CH Individual**

Rev. Feb 20 18



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

**2017**

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

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

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

Fill in the joint custody oval if the dependent is subject to this condition.

47

I, \_\_\_\_\_, agree and promise not to claim an exemption for dependents for  
Name of parent releasing claim to exemption  
taxable year 2017 for (enter the name(s) of child (children)):

	Joint Custody	Name, Initial	Last Name	Second Last Name	Social Security Number
(01)	<input type="radio"/>				
(02)	<input type="radio"/>				
(03)	<input type="radio"/>				
(04)	<input type="radio"/>				
(05)	<input type="radio"/>				
(06)	<input type="radio"/>				
(07)	<input type="radio"/>				
(08)	<input type="radio"/>				
(09)	<input type="radio"/>				
(10)	<input type="radio"/>				
(11)	<input type="radio"/>				
(12)	<input type="radio"/>				
(13)	<input type="radio"/>				
(14)	<input type="radio"/>				
(15)	<input type="radio"/>				
(16)	<input type="radio"/>				
(17)	<input type="radio"/>				
(18)	<input type="radio"/>				
(19)	<input type="radio"/>				
(20)	<input type="radio"/>				

MUST BE FILED WITH FORM 483.20

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

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

\_\_\_\_\_  
Date

Schedule CO Individual

Rev. Feb 20 18



OPTIONAL COMPUTATION OF TAX

2017

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

Taxpayer's name

Social Security Number

Use this Schedule only if you choose the optional computation of tax for married individuals living together and filing a joint return.

1. Wages, Commissions, Allowances and Tips

ATTACH ALL YOUR WITHHOLDING STATEMENTS

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

16

Wages, Commissions, Allowances and Tips

A - Income Tax Withheld

B - TAXPAYER

C - SPOUSE

Total of withholding statements with this schedule

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

2. Federal Government Wages

(Total of W-2 Forms with this return)

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

(01) 00 (03) 00 (05) 00 (32) 00

3. Other Income (or Losses):

Table with 3 columns (A, B, C) and rows for various income types: A) Total distributions from qualified retirement plans, B) Gain (or loss) from sale or exchange of capital assets, C) Interests, D) Dividends from corporations, E) Distributions from Governmental Plans, F) Distributions from Individual Retirement Accounts and Educational Contribution Accounts, G) Other income, H) Income from annuities and pensions, I) Gain (or loss) from industry or business, J) Gain (or loss) from farming, K) Gain (or loss) from professions and commissions, L) Gain (or loss) from rental business, M) Dividends from Capital Investment or Tourism Fund, N) Net long-term capital gain on Investment Funds, O) Distributable share on profits from partnerships, P) Distributions from deferred compensation plans, Q) Income from salaries, wages, compensations or public shows, R) Alimony received, S) Eligible distributions due to hurricane Maria.

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

17

A) Home mortgage Interest

Table with 5 columns: Name of entity to which payment was made, Mortgage, Loan Number, Employer Ident. No., Amount. Rows include First residence (First/Second), Second residence (First/Second), Home mortgage interest of the principal residence not reported on Form 480.7A, Loan Origination Fees, Loan Discounts, Total home mortgage interest paid, Limit, Allowable deduction for mortgage interest, Casualty loss, Medical expenses, Charitable contributions, Loss of personal property, Total deductions allocated in half (50%) of the total, and Enter 50% of the total of line 7F.

B - TAXPAYER

C - SPOUSE

00 (22) 00

8. DEDUCTIONS INDIVIDUALLY ALLOCATED (See instructions):

18

B - TAXPAYER

C - SPOUSE

- A) Contributions to governmental pension or retirement systems ..... (01)
- B) Contributions to individual retirement accounts (Do not exceed from \$5,000 each):
- Financial inst. Account No. Employer Ident. No. Contribution
- \_\_\_\_\_ (02) \_\_\_\_\_ (05) \_\_\_\_\_
- \_\_\_\_\_ (03) \_\_\_\_\_ (06) \_\_\_\_\_
- \_\_\_\_\_ (04) \_\_\_\_\_ (07) \_\_\_\_\_

00	(47)	00
00	(48)	00

Total contributions to individual retirement accounts (Distribute the amount as it corresponds to the taxpayer and spouse) ..... (08)

C) Contributions to health savings accounts with a high annual deductible medical plan (See instructions):

- Institution Account No. Employer Ident. No. Contribution
- \_\_\_\_\_ (11) \_\_\_\_\_ (15) \_\_\_\_\_
- Annual deductible (09) \_\_\_\_\_ Type of (12)  1 Individual  2 Individual and age 55 or older coverage:  3 Family  4 Family and age 55 or older (16) Effective date \_\_\_\_\_

00	(49)	00
00	(50)	00

- Institution Account No. Employer Ident. No. Contribution
- \_\_\_\_\_ (13) \_\_\_\_\_ (17) \_\_\_\_\_
- Annual deductible (10) \_\_\_\_\_ Type of (14)  1 Individual  2 Individual and age 55 or older coverage:  3 Family  4 Family and age 55 or older (18) Effective date \_\_\_\_\_

00	(51)	00
00	(52)	00

Total contributions (Add the smaller amount between the contribution and the annual deductible of each account. Distribute the amount as it corresponds to the taxpayer and spouse) ..... (19)

D) Educational Contribution Account (Complete Part II, Schedule A1 Individual) (See instructions)..... (20)

E) Interest paid on students loans at university level (See instructions):

- Financial inst. Loan No. Employer Ident. No. Amount
- \_\_\_\_\_ (21) \_\_\_\_\_ (26) \_\_\_\_\_
- \_\_\_\_\_ (22) \_\_\_\_\_ (27) \_\_\_\_\_
- \_\_\_\_\_ (23) \_\_\_\_\_ (28) \_\_\_\_\_
- \_\_\_\_\_ (24) \_\_\_\_\_ (29) \_\_\_\_\_
- \_\_\_\_\_ (25) \_\_\_\_\_ (30) \_\_\_\_\_

00	(53)	00
00	(54)	00
00	(55)	00

Total interest paid on students loans ..... (31)

F) Total deductions individually allocated (Add lines 8A through 8E, Columns B and C, respectively) ..... (32)

G) TOTAL DEDUCTIONS (Add lines 7G and 8F. If you answered "No" to question B of the questionnaire on page 1 of the return, enter zero here and complete line 25) ..... (33)

H) TOTAL DEDUCTIONS APPLICABLE TO NONRESIDENTS OR PART-YEAR RESIDENTS (Line 25F) ..... (34)

9. PERSONAL EXEMPTION ..... (35)

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

- A) (36) \_\_\_\_\_ X \$2,500 ..... (38) 00
- B) (37) \_\_\_\_\_ X \$1,250 (Joint custody) ..... (39) 00
- C) Total exemption for dependents (Add lines 10A and 10B) ..... (40) 00
- D) Enter 50% of the total of line 10C in Columns B and C ..... (41) 00

3,500	(55)	3,500
00	(56)	00

11. Additional Personal Exemption for Veterans (See instructions) ..... (42)

12. Total Deductions and Exemptions (Add lines 8G, 8H, 9, 10D and 11, Columns B and C, respectively) ..... (43)

13. Net income before the deduction under Act 185-2014 (Subtract line 12 from line 6. If line 12 is more than line 6, enter zero) ..... (44)

14. Allowable deduction under Act 185-2014 (See instructions) ..... (45)

15. NET TAXABLE INCOME (Subtract line 14 from line 13. If line 14 is more than line 13, enter zero) ..... (46)

16. TAX: (01)  1 Tax Table  2 Preferential rates (Schedule A2 Individual)  3 Nonresident alien  4 Form SC 2668 ..... (02)

19

17. Gradual Adjustment Amount (Determine this adjustment if the amount indicated on line 15, Column B or C, or on Schedule A2 Individual, line 11 is more than \$500,000) (Schedule P Individual, line 7) ..... (03)

18. REGULAR TAX BEFORE THE CREDIT (Add lines 16 and 17, Columns B and C, respectively) ..... (04)

19. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) ..... (05)

20. NET REGULAR TAX (Subtract line 19 from line 18) ..... (06)

21. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) ... (07)

22. Credit for alternate basic (Schedule O Individual, Part III, line 4) ..... (08)

23. Tax Determined Individually (Subtract line 22 from the sum of lines 20 and 21, Columns B and C, respectively) ... (09)

24. TOTAL TAX DETERMINED (Add the amounts of Columns B and C of line 23 and transfer to Part 3, line 21 of the return) ..... (18)

00	(10)	00
00	(11)	00
00	(12)	00
00	(13)	00
00	(14)	00
00	(15)	00
00	(16)	00
00	(17)	00
00	(18)	00

Continue in Part 3, line 21 of the return.

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

25

B - TAXPAYER

C - SPOUSE

- A) Total gross income earned during the period of residence in Puerto Rico (Line 6) ..... (01)
- B) Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return corresponding to taxpayer and spouse) ..... (02)
- C) Total Gross Income (Add lines A and B) ..... (03)
- D) Percentage of income related to the period of residence in Puerto Rico (Divide line A by line C. Enter the result rounded to two decimal places) ..... (04)
- E) Total deductions applicable to individual taxpayers (Add lines 7G and 8F) ..... (05)
- F) Total deductions attributable to the period of residence in Puerto Rico (Multiply line E by line D and transfer to line 8H) ..... (06)

00	(07)	00
00	(08)	00
00	(09)	00
%	(10)	%
00	(11)	00
00	(12)	00

**Schedule D Individual**

Rev. Feb 20 18



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

**2017**

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

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

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

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

**52**

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

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

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

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

**53**

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

**Part IV Total Distributions from Qualified Pension Plans**

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

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

54

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

**Part VI Determination of the Net Capital Loss Carryover**

Year	(A) Accumulated Capital Loss	(B) Amount Used	(C) Capital Loss Carryforward (Column A - Column B)	Expiration Date
(18)	(25) 00	(32) 00	(39) 00	(47)
(19)	(26) 00	(33) 00	(40) 00	(48)
(20)	(27) 00	(34) 00	(41) 00	(49)
(21)	(28) 00	(35) 00	(42) 00	(50)
(22)	(29) 00	(36) 00	(43) 00	(51)
(23)	(30) 00	(37) 00	(44) 00	(52)
(24)	(31) 00	(38) 00	(45) 00	(53)
37. Total net capital loss carryover. (Transfer this amount to Part V, line 33, Column D of this Schedule) .....				(46) 00

Taxpayer's name	Social Security Number
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**Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate** 54

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
	Short-Term	Long-Term (15%)	Special Legislation (____%)	Special Legislation (____%)	Special Legislation (____%)	Total Long-Term (Sum of Columns B through E)	Total Net Capital Gain (Sum of Columns A and F)	
1. Net Capital Gain (In the case of short-term gains, transfer the amount on line 25 of Column A, Part V. In the case of long-term gains, transfer the amount on line 30, Columns B through E, Part V, as it corresponds) ..... <sup>(54)</sup>	00	00	00	00	00	00	00	
2. Allowable amount as net capital loss not used in previous years claimed on Schedule D Individual (Transfer the amount included on line 33, Column E, Part V)(The amount entered on this line cannot exceed 80% of the amount reflected on line 1, Column G of this Part) ..... <sup>(55)</sup>	00							
3. Subtract in Column A line 2 from line 1 (If the result is more than zero, this is the net short-term capital gain. Therefore, enter zero on line 5 of Columns B through E. If the result is less than zero, continue on line 4) ..... <sup>(56)</sup>	00							
4. Proportion of the gains according to each tax rate (Divide the amount on line 1, Columns B through E, by the total long-term gains indicated on line 1 of Column F. Enter the result rounded to two decimal places). Add the percentages in Columns B through E and enter the total in Column F. <b>The total shall be 100%</b> .....	(58)	%	(62)	%	(66)	%	(74)	
5. Capital loss carryforward attributable to long-term transactions (Columns B through E) (Multiply line 3- Column A by line 4 of each Column) .....	(59)	00	(63)	00	(67)	00	(75)	
<b>6. Net long-term capital gain -</b>								
(a) Net Long-Term Capital Gain subject to 15% (Column B – Subtract line 5 from line 1. Transfer the result to Column D, line 4(a) of Schedule A2 Individual)	(60)	00					(76)	00
(b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Columns C through E – Subtract line 5 from line 1. Transfer the result to Columns G and H, as it corresponds, line 4(a) of Schedule A2 Individual)			(64)	00	(68)	00	(77)	00
7. <b>Total net long-term capital gain</b> (Column F - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual) .....						(78)	00	
8. Net capital gain (If line 3 is more than zero, add lines 3 and 7 and enter the result here. Otherwise, enter here the amount on line 7. This amount must be the same amount reported on line 34, Part V of this Schedule) .....							(80)	00



Schedule D1 Individual

Rev. Feb 20 18



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

2017

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

Taxpayer's name

Social Security Number

Computation of Gain

42

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

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

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

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

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

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

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

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

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 423.20

Schedule D3 Individual

Rev. Feb 20 18



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

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

2017

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

Taxpayer's name

Social Security Number

Part I Computation of Gain under Section 1034.04(m)

43

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

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

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

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

- 15. Recognized gain. If line 14 is zero, enter here the amount of line 8. Otherwise, subtract line 14 from line 8 and enter here.
16. Fixing-up expenses of the old residence
17. Add lines 14 and 16
18. Adjusted sales price
19. (a) Enter date you moved into new residence (24) (b) Cost of new residence
20. Subtract line 19(b) from line 18. If it is zero or less, enter zero
21. Taxable gain. Enter the smaller of line 15 or 20. If it is zero or less, enter zero.
22. Gain to be postponed
23. Adjusted basis of new residence

**Schedule E**

Rev. Feb 20 18



**DEPRECIATION**

**2017**

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

Taxpayer's name	Social Security or Employer Identification Number
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1. Type of property (in case of a building, specify the material used in the construction).	2. Date acquired.	3. Original cost or other basis (exclude cost of land). Basis for automobiles may not exceed from \$30,000 per vehicle.	4. Depreciation claimed in prior years.	5. Estimated useful life to compute the depreciation.	6. Depreciation claimed this year.
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37

<b>(a) Current Depreciation</b>					
			00	00	00
			00	00	00
			00	00	00
Total			00	00	00

<b>(b) Flexible Depreciation</b>					
			00	00	00
			00	00	00
			00	00	00
Total			00	00	00

<b>(c) Accelerated Depreciation</b>					
			00	00	00
			00	00	00
			00	00	00
Total			00	00	00

<b>(d) Amortization (i.e. Goodwill)</b>					
			00	00	00
			00	00	00
			00	00	00
Total			00	00	00

<b>(e) Automobiles (See instructions)</b>					
			00	00	00
			00	00	00
			00	00	00
Total			00	00	00

<b>(f) Vehicles under lease (Form 480.7D) (Amount of vehicles _____) (01) ..... (02)</b>					00
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<b>TOTAL: (Add total of lines (a) through (f) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies, or the corresponding line of other returns) ..... (10)</b>					00
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**Schedule F Individual**

Rev. Feb 20 18



**OTHER INCOME**

**2017**

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

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

Fill in one: (01)  1 Taxpayer  2 Spouse  3 Both

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

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

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

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

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

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

<b>Part VI Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María</b>								41
Payer's name	Employer Identification Number	Account Number	Distribution Date	Select the form in which the distribution was reported	Column A Exempt Amount	Column B Amount Subject to Withholding (10%)	Column C Amount over which a Prepayment was Made, Voluntary Contributions and After-Tax Contributions	Column D Total Distribution
	(01)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(11) 00	(17) 00	(23) 00	(29) 00
	(02)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(12) 00	(18) 00	(24) 00	(30) 00
	(03)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(13) 00	(19) 00	(25) 00	(31) 00
	(04)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(14) 00	(20) 00	(26) 00	(32) 00
	(05)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(15) 00	(21) 00	(27) 00	(33) 00
1. Amount received (Total of Columns A, B, C and D) .....					(16) 00	(22) 00	(28) 00	(34) 00
2. Less: Amounts over which a prepayment was made, voluntary contributions and after-tax contributions (Transfer the total of line 1, Column C) .....								(35) 00
3. Eligible distribution (Subtract line 2 from line 1, Column D) (See instructions) .....								(36) 00
4. Less: Exempt amount (Enter the smaller of the amount on line 1, Column D or \$10,000. Transfer to line 32, Part II of Schedule IE Individual) .....								(37) 00
5. Amount taxable at 10% (Subtract line 4 from line 3. Transfer to Part 1, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable. Transfer also to line 4(k) of Schedule A2 Individual) (See instructions) .....								(38) 00
6. Tax withheld at source:								
(a) Form 480.7, Box 10 (Total Informative Returns .... <input type="checkbox"/> (39).....								(41) 00
(b) Form 480.7C, Box 21 (Total Informative Returns .... <input type="checkbox"/> (40).....								(42) 00
(c) Total tax withheld on eligible distributions due to hurricane María (Add lines 6(a) and 6(b). Enter this amount on Schedule B Individual, Part III, line 21 (c)).....								(43) 00

**Schedule FF Individual**

Rev. Feb 20 18



**INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME**

**2017**

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

Taxpayer's name

Social Security Number

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

<b>Part II Corporate Dividends</b>		<b>34</b>								
Payer's name	Employer Identification Number	Account Number	Column A		Column B		Column C		Column D	
			Subject to withholding (15%)		Subject to withholding ( ___%)		Subject to withholding ( ___%)		Not subject to withholding	
	(01)			00		00		00		00
	(02)			00		00		00		00
	(03)			00		00		00		00
	(04)			00		00		00		00
	(05)			00		00		00		00
	(06)			00		00		00		00
	(07)			00		00		00		00
	(08)			00		00		00		00
	(09)			00		00		00		00
	(10)			00		00		00		00
1. Dividends distributed amount .....			(11)	00	(15)	00	(18)	00	(21)	00
2. Less: Expenses related to the purchase of investments (See instructions) .....			(12)	00	(16)	00	(19)	00	(22)	00
3. Subtotal (Subtract line 2 from line 1, Columns A through D. Transfer the total of Columns A through C to line 4(f), Columns A, D, G and H, as applicable, of Schedule A2 Individual) .....			(13)	00	(17)	00	(20)	00	(23)	00
4. Total (Add line 3, Columns A through D and transfer to Part 1, line 2D of the return or line 3D of Schedule CO Individual) .....			(14)	00						

<b>Part III Miscellaneous Income</b>				Column A		Column B	
Payer's name	Employer Identification Number	Account Number		Miscellaneous Income		Income from Prizes and Contests	
	(24)				00		00
	(25)				00		00
	(26)				00		00
	(27)				00		00
	(28)				00		00
1. Amount received .....				(29)	00	(32)	00
2. Less: Expenses related to the production of these income (See instructions) .....				(30)	00	(33)	00
3. Subtotal (Subtract line 2 from line 1) .....				(31)	00	(34)	00
4. Total miscellaneous income (Add the total of line 3, Columns A and B. Transfer to Part 1, line 2G of the return or line 3G of Schedule CO Individual, as applicable) .....				(35)			00



**Schedule F1 Individual**

Rev. Feb 20 18



**DETAIL OF INCOME UNDER ACT 22-2012, AS AMENDED  
(Resident Individual Investors)**

**2017**

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

Taxpayer's name

Decree number

Date on which you established residence in Puerto Rico

Social Security Number

(01)

Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

**Part I Interests**

49

Description	Amount
	00
	00
	00
	00
	00
	00
	00
	00
	00
	00
1. Total interests (Transfer to Schedule IE Individual, Part II, line 36) .....	(10) 00

**Part II Dividends**

Description	Amount
	00
	00
	00
	00
	00
	00
	00
	00
	00
	00
1. Total dividends (Transfer to Schedule IE Individual, Part II, line 36) .....	(20) 00

**Part III Capital Assets Gains and Losses**

Description and Location of Property	Date Acquired (Day/Month/Year)	Date Sold (Day/Month/Year)	(A) Sale Price	(B) Market Value on the Date of Establishing Residence in P.R.	(C) Adjusted Basis	(D) Gain or Loss (Col. A - Col. C)	(E) Amount Attributed to the Period Prior to Establishing Residence in P.R. (Col. B - Col. C)	(F) Amount Attributed to a Period after Establishing Residence in P.R. (Col. D - Col. E)	
			(21) 00	(24) 00	(27) 00	(30) 00	(33) 00	(37) 00	
			(22) 00	(25) 00	(28) 00	(31) 00	(34) 00	(38) 00	
			(23) 00	(26) 00	(29) 00	(32) 00	(35) 00	(39) 00	
1. Net capital gain or loss (Transfer the total of Column (E) to Schedule D Individual, Part II. Transfer the total of Column (F) to Schedule IE Individual, Part II, line 36) .....							(36)	00	(40) 00

**CERTIFICATION**

By means of the signature on page 1 of the return, I hereby declare under penalty of perjury that I have not been resident of Puerto Rico during the last six (6) years previous to January 17, 2012 (effective date of Act 22-2012, as amended) and that I became resident of Puerto Rico not later than the taxable year ending on December 31, 2035.

Schedule G Individual

Rev. Feb 20 18



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

2017

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

Taxpayer's name

Social Security Number

Part I Questionnaire

44

- 1. Did you elect to defer the gain from the sale of the first sole proprietorship business?
Taxable Year
Amount of deferred gain
2. Adjusted basis of the new sole proprietorship business
3. Did you sell your sole proprietorship business during this year?
4. Date in which the first sole proprietorship business was sold
5. (a) Did you buy a new sole proprietorship business? (b) If you answered "Yes", enter date

Part II Computation of Gain (or Loss)

- 6. Selling price of the first sole proprietorship business
7. Selling expenses
8. Total realized
9. Adjusted basis of the first sole proprietorship business
10. Gain realized on sale
11. Loss realized on sale
12. If you haven't replaced your first sole proprietorship business, do you plan to do so within the replacement period?

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

- 13. Recognized gain. Enter the amount of line 10.
14. Selling price of the first sole proprietorship business
15. (a) Enter date you acquired the new sole proprietorship business (b) Cost of new sole proprietorship business
16. Purchasing commissions and expenses incurred in the new sole proprietorship business
17. Reinvested total
18. Subtract line 17 from line 14. If it is zero or less, enter zero
19. Taxable gain. Enter the smaller of line 13 or 18. If it is zero or less, enter zero.
20. Postponed gain
21. Adjusted basis of the new sole proprietorship business

**Schedule H Individual**

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**INCOME FROM ANNUITIES  
OR PENSIONS FROM QUALIFIED  
OR GOVERNMENTAL PLANS**

**2017**

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

Taxpayer's name	Social Security Number
	Spouse's Social Security Number

Recipient of pension (Fill in one):     1 Taxpayer     2 Spouse

Type of annuity or pension (Fill in one):

1 Granted by ELA     2 Granted by Federal Government     3 Granted by private business employer     4 Annuity

If you indicated "Granted by private business employer" on the previous line, fill in one:     1 Qualified plan under Section 1081.01     2 Non qualified plan

Place where the service was performed:     1 Puerto Rico     2 United States     3 Others \_\_\_\_\_

Date on which you started to receive the pension: Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

Name of the pension payer \_\_\_\_\_ and Employer identification number \_\_\_\_\_

35

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

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

**Part II    Taxable Income (See instructions)**

7. Total amount received during the year .....	(08)		00
8. Tax exempt amount (Enter here and on Schedule IE Individual, Part II, line 8. Do not exceed the amount indicated on line 7) ..	(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 of pension 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. <b>Taxable pension income</b> (Enter here 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 I, line 2H of the return or line 3H, Column B or C of Schedule CO Individual, as applicable) .....	(13)		00
13. Tax withheld on annuity or pension for the taxable year (Enter this amount on Schedule B Individual, Part III, line 18) .....	(14)		00

**Schedule IE Individual**

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**EXCLUDED AND EXEMPT INCOME**

**2017**

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

Taxpayer's name

Fill in one: (01)

Social Security Number

1 Taxpayer  2 Spouse

**Part I Exclusions from Gross Income**

28

Items Considered for the Home Mortgage Interest Limitation

Items subject to Alternate Basic Tax

1. Life insurance	(02)	00	
2. Donations, legacies and inheritances	(03)	00	
3. Compensation for injuries or sickness	(04)	00	
4. Benefits from federal social security for old-age and survivors	(05)	00	
5. Income derived from discharge of debts (See instructions)	(06)	00	
6. Child support payments	(07)	00	
7. Amounts paid by an employer as reimbursement of expenses related to trips, meals, lodging, entertainment and others	(08)	00	
8. Other exclusions (Submit detail)	(09)	00	(64) 00
9. Total (Add lines 1 through 8)	(15)	00	(65) 00

**Part II Exemptions from Gross Income**

1. Fringe benefits paid by the employer in relation to a cafeteria plan	(16)	00	
2. Interest upon the following instruments:			
A) Obligations from the United States Government, any of its states, territories or political subdivisions	(17)	00	
B) Obligations from the Government of Puerto Rico	(18)	00	
C) Certain Mortgages (See instructions)	(19)	00	(66) 00
D) Deposits in Puerto Rico interest bearing accounts up to \$2,000 (\$4,000 for married filing jointly) (Schedule FF Individual)	(20)	00	(67) 00
E) Other interest subject to alternate basic tax reported in a Form 480.6D	(21)	00	(68) 00
F) Other interest not subject to alternate basic tax reported in a Form 480.6D	(22)	00	
G) Other interest subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(23)	00	(69) 00
H) Other interest not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(24)	00	
3. Dividends:			
A) Subject to alternate basic tax reported in a Form 480.6D	(25)	00	(70) 00
B) Not subject to alternate basic tax reported in a Form 480.6D	(26)	00	
C) Subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(27)	00	(71) 00
D) Not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(28)	00	
4. Expenses of priests or ministers (See instructions)	(29)	00	(72) 00
5. Recapture of bad debts, prior taxes, surcharges and other items	(30)	00	(73) 00
6. Stipends received by certain physicians during the internship period (Form 499R-2/W-2PR)	(31)	00	(74) 00
7. Prizes from the Lottery of Puerto Rico and the Additional Lottery	(32)	00	
8. Income from pensions or annuities, up to the applicable limitation (Schedule H Individual, Part II, line 8)	(33)	00	(75) 00
9. Christmas Bonus, Summer Bonus and Medicine Bonus	(34)	00	(76) 00
10. Gain from the sale or exchange of principal residence by certain individuals and qualified property (Schedule D1 and/or D3 Individual)	(35)	00	
11. Certain income related to the operation of an employees-owned special corporation (See instructions)	(36)	00	(77) 00
12. Cost of living allowance (COLA) (Federal Form W-2)	(37)	00	
13. Unemployment compensation	(38)	00	(78) 00
14. Compensation received from active military service in a combat zone (Federal Form W-2)	(39)	00	
15. Compensation received by an eligible researcher or scientist (See instructions)	(40)	00	
16. Rents from the Historic Zone	(41)	00	(79) 00
17. Compensation to citizens and aliens nonresidents of Puerto Rico for the production of film projects	(42)	00	
18. Income from overtime worked by a Puerto Rico Police member (Form 499R-2/W-2PR)	(43)	00	
19. Income from sources outside of Puerto Rico (Nonresidents or part-year residents)	(44)	00	
20. Remuneration received by employees of foreign governments or international organizations	(45)	00	
21. Income from buildings rented to the Government of Puerto Rico for public hospitals, health or convalescent homes, public schools (Contracts in force at November 22, 2010) and residential rent under Act 132-2010	(46)	00	
22. Income derived by the taxpayer from the resale of personal property or services which acquisition was subject to tax under Section 3070.01 or Section 2101 of the Internal Revenue Code of 1994	(47)	00	
23. Accumulated Gain in Nonqualified Options	(48)	00	
24. Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1023.06(j) and 1023.25	(49)	00	
25. Distributions from Non Deductible Individual Retirement Accounts	(50)	00	
26. Compensation or Indemnification Paid to an Employee Due to Dismissal	(51)	00	(80) 00
27. Salaries from Overtime during Emergency Situations (Form 499R-2/W-2PR)	(52)	00	(81) 00
28. Income from copyrights up to \$10,000 under Act 516-2004	(53)	00	
29. Income received by designers and translators up to \$6,000 under Act 516-2004	(54)	00	
30. Distributable share on exempt income from pass-through entities (Forms 480.60 EC, 480.60 F. See instructions)	(55)	00	(82) 00
31. Income derived by young people from wages, services rendered, self-employment or new business with special agreement (Act 135-2014) (See instructions)	(56)	00	
32. Qualified payments and transactions due to hurricane María (See instructions)	(57)	00	
33. Other payments subject to alternate basic tax reported in a Form 480.6D	(58)	00	(83) 00
34. Other payments not subject to alternate basic tax reported in a Form 480.6D	(59)	00	
35. Other exemptions subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(60)	00	(84) 00
36. Other exemptions not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(61)	00	
37. Total (Add lines 1 through 36)	(62)	00	(85) 00

**Part III Total**

1. Total of items considered for the home mortgage interest limitation (Add line 9 of Part I and line 37 of Part II, first column)		00	
2. Total of items subject to alternate basic tax (Add line 9 of Part I and line 37 of Part II, second column)	(63)		(86) 00

Schedule K Individual

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INDUSTRY OR BUSINESS INCOME

2017

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

Taxpayer's name

Social Security Number

Part I Questionnaire

65

Employer Identification Number, Industry or Business Income, Date operations began, Merchant's Registration Number, Case or Concession Number, Industrial Code, Municipal Code, Nature of industry or business, Number of employees

Fully Taxable Tax Incentives under: Act No. 26 of 1978, Act No. 8 of 1987, Act No. 148 of 1988, Act 78-1993, Act 75-1995, Act 14-1996, Act 135-1997, Act 362-1999, Act 178-2000, Act 73-2008, Act 83-2010, Act 27-2011, Act 1-2013, Act 135-2014, Act 14-2017, Other:

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing in the case of vessels, passenger or cargo transportation or leasing in the case of airships, or leasing of property to non related persons in the case of residential property outside of Puerto Rico.

Table with 3 columns: Concept, Indicate if you claimed expenses, Indicate if you derived 80% or more of the income from this activity. Rows include automobiles, vessels, airships, residential property outside of Puerto Rico.

Part II Determination of Gain or Loss

71

1. Net sales, 2. Cost of goods sold or direct costs of production, 3. Gross income, 4. Less: Exempt amount under Act 135-2014, 5. Gross income after the exemption under Act 135-2014, 6. Income earned through corporation of individuals, partnerships and special partnerships, 7. Less: Operating expenses and other costs, 8. Net income for the current year, 9. Less: Net operating loss from previous years, 10. Adjusted net income, 11. Less exempt amount, 12. Gain (or loss)

Part III Operating Expenses and Other Costs

81

A. Expenses allowable against alternate basic tax: 1. Salaries, commissions and allowances to employees, 2. Payroll expenses, 3. Medical or hospitalization insurance, 4. Contributions to qualified pension plans, 5. Professional services, 6. Lease, rent and royalties paid, 7. Interest on business debts, 8. Property taxes, patents and licenses, 9. Insurances, 10. Utilities, 11. Depreciation and amortization, 12. Automobile expenses, 13. Other motor vehicles expenses, 14. Federal self-employment tax, 15. Direct essential costs, 16. Subtotal, B. Other deductions: 17. Commissions to businesses, 18. Repairs, 19. Other insurances, 20. Advertising, 21. Travel expenses, 22. Meal and entertainment expenses, 23. Materials and supplies, 24. Bad debts, 25. Other expenses, 26. Subtotal, 27. Total



Schedule L Individual

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FARMING INCOME

2017

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

Taxpayer's name

Social Security Number

Part I Questionnaire

66

Employer Identification Number, Farming Income (fill in one): 1 Taxpayer, 2 Spouse, Date operations began: Day, Month, Year, Fully Taxable (01), Merchant's Registration Number, Fill in here if during the taxable year you disposed all the assets used in your industry or business, Location of Farming Business - Number, Street and City, Tax incentive under: Act 1-2013 (02), Act 135-2014 (03), Other: (04), Industrial Code, Municipal Code, Nature of farming business (i.e. milk-dairy, breeding of chicken, etc.), Number of employees, Exemption under: Act 225-1995 (05), Section 1033.12 of the Code (06)

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing in the case of vessels, passenger or cargo transportation or leasing in the case of airships, or leasing of property to non related persons in the case of residential property outside of Puerto Rico.

Table with 3 columns: Concept, Indicate if you claimed expenses, Indicate if you derived 80% or more of the income from this activity. Rows include automobiles, vessels, airships, residential property outside of Puerto Rico.

Part II Determination of Gain 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 (Submit detailed schedule) (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: Exempt amount under Act 135-2014 (12) 1 Up to \$40,000, 2 Up to \$500,000 (See instructions) (13) 00, 7. Gross income after the exemption under Act 135-2014 (Subtract line 6 from line 5, if applicable. Otherwise, enter the amount of line 5) ... (14) 00, 8. Farming income earned through corporations of individuals, partnerships and special partnerships (Pass-through Entities) (15) 00, 9. Less: Operating expenses and other costs (Detail in Part III) (16) 00, 10. Net income for the current year (Subtract line 9 from the sum of lines 7 and 8) (17) 00, 11. Less: Net operating loss from previous years (Submit Schedule V Individual, see instructions) (18) 00, 12. Adjusted net income (Subtract line 11 from line 10) (19) 00, 13. Less: Exempt amount (90% of line 12) (20) 00, 14. Gain (or loss) (If it is a gain, transfer the total to page 2, Part I, line 2J of the return or line 3J, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions. On the other hand, if it is a gain taxable at a reduced rate under an Incentives Act, transfer the total to the corresponding Column of line 4(i) of Schedule A2 Individual, according to the tax rate applicable to the gain) (21) 00

Part III Operating Expenses and Other Costs

83

A. Expenses allowable against alternate basic tax: 1. Salaries, commissions and allowances to employees (Exempt qualified payment \$ \_\_\_\_\_) (01) (02) 00, 2. Payroll expenses (See instructions) (03) 00, 3. Medical or hospitalization insurance (04) 00, 4. Contributions to qualified pension plans (See instructions. Submit Form AS 6042.1) (05) 00, 5. Professional services (Exempt qualified payment \$ \_\_\_\_\_) (06) (See instructions) (07) 00, 6. Lease, rent and royalties paid (See instructions) (08) 00, 7. Interest on business debts (09) 00, 8. Property taxes, patents and licenses (10) 00, 9. Insurances (See instructions) (11) 00, 10. Utilities (12) 00, 11. Depreciation and amortization (Submit Schedule E) (13) 00, 12. Automobile expenses (Mileage \_\_\_\_\_) (14) (See instructions) (15) 00, 13. Other motor vehicles expenses (See instructions) (16) 00, 14. Federal self-employment tax (See instructions) (17) 00, 15. Direct essential costs (Submit Schedule W Individual. See instructions) (18) 00, 16. Subtotal (Add lines 1 through 15) (19) 00, B. Other deductions: 17. Commissions to businesses (20) 00, 18. Repairs (21) 00, 19. Other insurances (22) 00, 20. Advertising (23) 00, 21. Travel expenses (24) 00, 22. Meal and entertainment expenses (Total expenses \$ \_\_\_\_\_) (25) (See instructions) (26) 00, 23. Materials and supplies (27) 00, 24. Bad debts (28) 00, 25. Other expenses (Submit Schedule W Individual) (29) 00, 26. Subtotal (Add lines 17 through 25) (30) 00, 27. Total (Add lines 16 and 26. Transfer to Part II, line 9 of this Schedule ) (31) 00

**Schedule M Individual**  
Rev. Feb 20 18



**PROFESSIONS AND COMMISSIONS  
INCOME**

**2017**

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

Taxpayer's name	Social Security Number
-----------------	------------------------

**Part I Questionnaire** (You must fill out one schedule for each source of income) **67**

Employer Identification Number	Income from (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in one: <input type="radio"/> 3 Professions <input type="radio"/> 4 Commissions	Fill in here if this is your principal industry or business <input type="radio"/>	Date operations began: Day ____ Month ____ Year ____
Merchant's Registration Number	Fill in here if during the taxable year you disposed all the assets used in your industry or business <input type="radio"/>			Tax incentive under: Act 1-2013 <input type="radio"/> (01) Act 135-2014 <input type="radio"/> (02) Act 14-2017 <input type="radio"/> (03) Other: _____ <input type="radio"/> (04)
Fill in here if you are: <input type="radio"/> Lottery Seller <input type="radio"/> Multilevel Business	Location of Principal Office - Number, Street and City			
Industrial Code	Municipal Code	Nature of profession (i.e. lawyer, accountant, commission agent, etc.)		Case or concession number
Number of employees				

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing in the case of vessels, passenger or cargo transportation or leasing in the case of airships, or leasing of property to non related persons in the case of residential property outside of Puerto Rico.

Concept	Indicate if you claimed expenses	Indicate if you derived 80% or more of the income from this activity
1 automobiles	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
2 vessels	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
3 airships	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
4 Residential property outside of Puerto Rico	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

**Part II Determination of Gain or Loss** **75**

1. Income .....	(01)	00
2. <b>Less:</b> Exempt amount under Act 135-2014 (02) <input type="radio"/> 1 Up to \$40,000 <input type="radio"/> 2 Up to \$500,000 (See instructions) .....	(03)	00
3. Gross income after the exemption under Act 135-2014 (Subtract line 2 from line 1, if applicable. Otherwise, enter the amount of line 1) ...	(04)	00
4. Income earned through corporations of individuals, partnerships and special partnerships (Pass-through Entities) .....	(10)	00
5. <b>Less:</b> Operating expenses and other costs (Detail in Part III) .....	(11)	00
6. Net income for the current year (Subtract line 5 from the sum of lines 3 and 4) .....	(12)	00
7. <b>Less:</b> Net operating loss from previous years (Submit Schedule V Individual, see instructions) .....	(13)	00
8. <b>Gain (or loss)</b> (If it is a gain, transfer to page 2, Part 1, line 2K of the return or line 3K, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions. On the other hand, if it is a gain taxable at a reduced rate under an Incentives Act, transfer the total to the corresponding Column of line 4(i) of Schedule A2 Individual, according to the tax rate applicable to the gain) .....	(20)	00

**Part III Operating Expenses and Other Costs** **85**

<b>A. Expenses allowable against alternate basic tax:</b>		
1. Salaries, commissions and allowances to employees (Exempt qualified payment \$ _____) (01) (See instructions) .....	(02)	00
2. Payroll expenses (See instructions) .....	(03)	00
3. Medical or hospitalization insurance .....	(04)	00
4. Contributions to qualified pension plans (See instructions. Submit Form AS 6042.1) .....	(05)	00
5. Professional services (Exempt qualified payment \$ _____) (06) (See instructions) .....	(07)	00
6. Lease, rent and royalties paid (See instructions) .....	(08)	00
7. Interest on business debts .....	(09)	00
8. Property taxes, patents and licenses .....	(10)	00
9. Insurances (See instructions) .....	(11)	00
10. Utilities .....	(12)	00
11. Depreciation and amortization (Submit Schedule E) .....	(13)	00
12. Automobile expenses (Mileage _____) (14) (See instructions) .....	(15)	00
13. Other motor vehicles expenses (See instructions) .....	(16)	00
14. Federal self-employment tax (See instructions) .....	(17)	00
15. Direct essential costs (Submit Schedule W Individual. See instructions) .....	(18)	00
16. <b>Subtotal</b> (Add lines 1 through 15) .....	(19)	00
<b>B. Other deductions:</b>		
17. Commissions to businesses .....	(20)	00
18. Repairs .....	(21)	00
19. Other insurances .....	(22)	00
20. Advertising .....	(23)	00
21. Travel expenses .....	(24)	00
22. Meal and entertainment expenses (Total expenses \$ _____) (25) (See instructions) .....	(26)	00
23. Materials and supplies .....	(27)	00
24. Bad debts .....	(28)	00
25. Other expenses (Submit Schedule W Individual) .....	(29)	00
26. <b>Subtotal</b> (Add lines 17 through 25) .....	(30)	00
27. <b>Total</b> (Add lines 16 and 26. Transfer to Part II, line 5 of this Schedule ) .....	(31)	00



Schedule N Individual

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RENTAL INCOME

2017

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

Taxpayer's name

Social Security Number

Part I Questionnaire

68

Form section for Part I Questionnaire including Employer Identification Number, Merchant's Registration Number, Rental Income (fill in one), and various tax incentive options.

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing in the case of vessels, passenger or cargo transportation or leasing in the case of airships, or leasing of property to non related persons in the case of residential property outside of Puerto Rico.

Table with 3 columns: Concept, Indicate if you claimed expenses, and Indicate if you derived 80% or more of the income from this activity. Rows include automobiles, vessels, airships, and residential property outside of Puerto Rico.

Part II Determination of Gain or Loss

77

Table for Part II Determination of Gain or Loss with 2 columns: Description and Amount. Rows include Income, Less: Exempt amount, Gross income, Less: Operating expenses, Net income, Less: Net operating loss, Adjusted net income, Less: Exempt amount, and Gain (or loss).

Part III Operating Expenses and Other Costs

87

Table for Part III Operating Expenses and Other Costs with 2 columns: Description and Amount. Rows include A. Expenses allowable against alternate basic tax (Salaries, Payroll, Medical, etc.) and B. Other deductions (Repairs, Insurance, Advertising, etc.).

**Schedule O Individual**

Rev. Feb 20 18



**ALTERNATE BASIC TAX**

**2017**

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

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

Fill in one: <sup>(01)</sup>

1 Taxpayer  2 Spouse  3 Both

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

**Part I Determination of Net Income Subject to Alternate Basic Tax**

91

1. Adjusted Gross Income (Part 1, line 5 of the return or line 6, Column B or C of Schedule CO Individual, as applicable) .....	(02)	00
2. Add: Other deductions from industry or business (Schedule K Individual, Part III, line 26) .....	(03)	00
3. Add: Other deductions from farming (Schedule L Individual, Part III, line 26) ( _____ X 10% = ) .....	(04)	00
4. Add: Other deductions from professions and commissions (Schedule M Individual, Part III, line 26) .....	(05)	00
5. Add: Other deductions from rental business (Schedule N Individual, Part III, line 22) (See instructions) .....	(06)	00
6. Add: Deductions granted under special acts not contemplated under Sections 1033.15 of the Code .....	(07)	00
7. Add (Less): Adjustment for determination of the share in the profit or loss from certain special partnerships under the percentage of completion method (Form 480.60 EC. See instructions) .....	(08)	00
8. Add: Distributable share on the adjustments for purposes of the alternate basic tax of Pass-through Entities (Form 480.60 EC. See instructions) .....	(09)	00
9. Add: Distributable share on the adjustments for purposes of the alternate basic tax of revocable trusts or grantor trusts (Form 480.60 F. See instructions) .....	(10)	00
10. Add: Excluded and exempt income (Schedule IE Individual, Part III, line 2) .....	(11)	00
11. Less: Other items not subject to alternate basic tax included in the adjusted gross income (Submit detail. See instructions) .....	(12)	00
12. Subtract line 11 from the sum of lines 1 through 10 .....	(13)	00
13. Less: Deductions and personal exemptions (Part 2, line 10 of the return or line 12, Column B or C of Schedule CO Individual, as applicable) .....	(14)	00
14. Net Income Subject to Alternate Basic Tax (Subtract line 13 from line 12. See instructions) .....	(15)	00

**Part II Alternate Basic Tax Computation**

1. Total Regular Tax before the credit for taxes paid to foreign countries, the United States, its territories and possessions (Part 3, line 16 of the return or line 18, Column B or C of Schedule CO Individual, as applicable) .....	(16)	00
2. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Schedule C Individual) .....	(17)	00
3. Net regular tax (Subtract line 2 from line 1) .....	(18)	00
4. Determine the Alternate Basic Tax as follows: If the Net Income Subject to Alternate Basic Tax (Line 14 of Part I) is: (a) From \$150,000 to \$200,000, multiply line 14 of Part I by 10%. (b) Over \$200,000 but not over \$300,000, multiply line 14 of Part I by 15%. (c) Over \$300,000, multiply line 14 of Part I by 24%. This is your Alternate Basic Tax (Enter the corresponding amount on this line) .....	(19)	00
5. Credit for taxes paid to foreign countries, the United States, its territories and possessions (See instructions) .....	(20)	00
6. Net alternate basic tax (Subtract line 5 from line 4) .....	(21)	00
7. <b>Excess of Net Alternate Basic Tax over Net Regular Tax</b> (Subtract line 3 from line 6. If line 3 is more than line 6, enter zero and complete Part III of this Schedule. If line 6 is more than line 3, enter the difference here and transfer to Part 3, line 19 of the return or line 21, Column B or C of Schedule CO Individual, as applicable) .....	(22)	00

**Part III Computation of the Credit for Alternate Basic Tax**

1. Excess of regular tax over alternate basic tax for the current year (Subtract line 6 from line 3, Part II of this Schedule. If line 6 of Part II is more than line 3 of Part II, enter zero and do not complete this part) .....	(23)	00
2. Multiply line 1 by .25 and enter the result here .....	(24)	00
3. Amount of alternate basic tax paid in previous years and not claimed as credit (Part IV, line 6 of this Schedule) .....	(25)	00
4. Amount of credit to be claimed (Enter the smaller of line 2 or 3. Transfer to Part 3, line 20 of the return or line 22, Column B or C of Schedule CO Individual, as applicable) .....	(26)	00

**Part IV Determination of the Amount of Alternate Basic Tax Paid in Previous Years Not Claimed as Credit**

Taxable Year	(A) Alternate Basic Tax Paid in Excess of Regular Tax	(B) Amount Used as Credit in Previous Years	(C) Balance
1. 2009	(27) 00	(32) 00	(37) 00
2. 2010	(28) 00	(33) 00	(38) 00
3. 2011	(29) 00	(34) 00	(39) 00
4. 2012	(30) 00	(35) 00	(40) 00
5. 2013	(31) 00	(36) 00	(41) 00
6. Total (Transfer to Part III, line 3 of this Schedule) .....	(42)		00

**Schedule P Individual**

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**GRADUAL ADJUSTMENT**

**2017**

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

Taxpayer's name

Fill in one: (01)  
 1 Taxpayer  2 Spouse  
 3 Both

Social Security Number

1. Net Taxable Income (Part 2, line 13 of the return, line 15, Column B or C of Schedule CO Individual, as applicable, or line 11, Column A of Schedule A2 Individual, as applicable) .....	(02)		00
2. Maximum amount of taxable net income to determine the gradual adjustment .....	(03)	500,000	00
3. Subtract line 2 from line 1 (If it is less than zero, enter zero and do not continue with the form) .....	(04)		00
4. 5% of line 3 .....	(05)		00
5. Limit:			
(a) Basis to determine the adjustment limit .....	(06)	8,895	00
(b) Plus: 33% of personal exemption, additional personal exemption for veterans and exemption for dependents (Lines 7, 8 and 9 from Part 2 of the return or lines 9, 10D and 11, Column B or C, of Schedule CO Individual) .....	(07)		00
6. Total limit (Add lines 5(a) and 5(b)) .....	(08)		00
7. <b>Gradual adjustment</b> (The smaller of line 4 or 6. Enter here and in Part 3, line 15 of the return or line 17, Column B or C of Schedule CO Individual, as applicable) .....	(10)		00

93

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 483.20

# Schedule Q

Rev. 02.01  
Rep. 02.18



## INVESTMENT FUNDS

### CREDIT FOR INVESTMENT, LOSSES AND AMOUNT TO CARRYOVER

20\_\_\_\_

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

Taxpayer's name

Social Security or Employer  
Identification Number

#### Part I Questionnaire

Taxpayer (Check one):  1 Individual  2 Corporation / Partnership  3 Special Partnership / Corporation of Individuals

	61 (01) Column A	(02) Column B	(03) Column C
Entity's Name .....			
Employer Identification Number .....			
Type of Investment .....	<input checked="" type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund <input type="checkbox"/> 2 Act 3 of 1987 <input type="checkbox"/> 3 Act 46 of 2000 <input type="checkbox"/> 4 Act 70 of 1978 <input type="checkbox"/> 5 Act 78 of 1993 <input type="checkbox"/> 6 Act 225 of 1995 <input type="checkbox"/> 7 Others _____ Direct Investment and not through a fund: <input type="checkbox"/> 8 Act 70 of 1978 <input type="checkbox"/> 9 Act 78 of 1993 <input type="checkbox"/> 10 Act 225 of 1995 <input type="checkbox"/> 11 Feature films (Subchapter K of the Code)	<input type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund <input type="checkbox"/> 2 Act 3 of 1987 <input type="checkbox"/> 3 Act 46 of 2000 <input type="checkbox"/> 4 Act 70 of 1978 <input type="checkbox"/> 5 Act 78 of 1993 <input type="checkbox"/> 6 Act 225 of 1995 <input type="checkbox"/> 7 Others _____ Direct Investment and not through a fund: <input type="checkbox"/> 8 Act 70 of 1978 <input type="checkbox"/> 9 Act 78 of 1993 <input type="checkbox"/> 10 Act 225 of 1995 <input type="checkbox"/> 11 Feature Films (Subchapter K of the Code)	<input type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund <input type="checkbox"/> 2 Act 3 of 1987 <input type="checkbox"/> 3 Act 46 of 2000 <input type="checkbox"/> 4 Act 70 of 1978 <input type="checkbox"/> 5 Act 78 of 1993 <input type="checkbox"/> 6 Act 225 of 1995 <input type="checkbox"/> 7 Others _____ Direct Investment and not through a fund: <input type="checkbox"/> 8 Act 70 of 1978 <input type="checkbox"/> 9 Act 78 of 1993 <input type="checkbox"/> 10 Act 225 of 1995 <input type="checkbox"/> 11 Feature films (Subchapter K of the Code)

#### Part II Credit Computation

62

1. Qualified investment acquired during the taxable year .....	(01)	00(07)	00(13)	00
2. Allowable credit percentage:				
a) Multiply line 1 x 25% (See instructions) .....	(02)	00(08)	00(14)	00
b) Multiply line 1 x 50% (See instructions) .....	(03)	00(09)	00(15)	00
3. Credit available for investment:				
a) Credit attributable to first year (See instructions) .....	(04)	00(10)	00(16)	00
b) Carryover investment credit from previous years (Submit detail) .....	(05)	00(11)	00(17)	00
c) Total (Add lines 3(a) and 3(b)) .....	(06)	00(12)	00(18)	00
4. Total of credit available for investment (Add line 3(c), Columns A, B and C. Transfer to Part III, line 5) .....	(20)			00

**Part III Computation of Amount to be Claimed**

5. Total credit available for investment (From Part II, line 4) .....	(20)		00
6. Tax determined in the return (See instructions) .....	(21)		00
7. Credit for deductible portion of taxes paid to the United States, its possessions and foreign countries and for contribution to the Educational Foundation for Free Selection of Schools (See instructions).....	(22)		00
8. Excess of Alternate Basic Tax or Alternative Minimum Tax over the Regular Tax (See instructions) .....	(23)		00
9. Adjusted tax (Line 6 less the sum of lines 7 and 8).....	(24)		00
10. <b>Credit to claim</b> (Enter the smaller of line 5 or 9. See instructions) .....	(25)		00
11. Prescribed credits from previous years (See instructions) .....	(26)		00
12. Carryover credit (See instructions):			
(a) Line 5 less the sum of lines 10 and 11.....	(27)		00
(b) Attributable credit for the second year.....	(28)		00
(c) Total.....	(40)		00

**Part IV Determination of Credit and Carryover of Losses in the Sale, Exchange or any other Investment Disposition**

		<b>63</b>	
1. Total of losses during the taxable year (See instructions):			
a) Short-term (Schedule Q1, Part IV, line 3) .....	(01)		00
b) Long-term (Schedule Q1, Part III, line 1) .....	(02)		00
c) Total .....	(03)		00
2. Carryover losses not claimed in previous years (Submit detail. See instructions) .....	(04)		00
3. Total of losses (Add lines 1(c) and 2) .....	(05)		00
4. Total losses incurred in each one of previous years (See instructions) .....	(06)		00
5. Add lines 1(c) and 4 .....	(07)		00
6. Maximum amount that you may claim as credit attributable to losses (Multiply line 5 by 33.33%. See instructions) .....	(08)		00
7. Available credit for the year (The smaller of line 3 or 6) .....	(09)		00
8. Tax determined in the return (See instructions) .....	(10)		00
9. Credit for taxes paid to the United States, its possessions and foreign countries and for contribution to the Educational Foundation for Free Selection of Schools (See instructions).....	(11)		00
10. Investment credit claimed during the taxable year related to the investment subject to loss, if any.....	(12)		00
11. Adjusted tax (Line 8 less the sum of lines 9 and 10) .....	(13)		00
12. <b>Credit to claim</b> (Enter the smaller of line 7 or 11. See instructions) .....	(14)		00
13. Prescribed credits from previous years .....	(15)		00
14. Carryover credit (Line 3 less the sum of lines 12 and 13).....	(20)		00

# Schedule Q1

Rev. 02.18



## INVESTMENT FUNDS

### DETERMINATION OF ADJUSTED BASIS, CAPITAL GAIN, ORDINARY INCOME AND SPECIAL TAX

20\_\_

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

Taxpayer's name

Social Security or Employer  
Identification Number

#### Part I Computation of Adjusted Basis and Taxable Distributions

60	Column A	Column B	Column C
Entity's Name .....			
Employer Identification Number .....			
1. Adjusted basis of the investment at the beginning of the taxable year .....	00	00	00
2. Additional investments during the year .....	00	00	00
3. Less: non-recognized gains on reinvestments (See instructions) .....	00	00	00
4. Adjusted basis before the credit (Subtract line 3 from the sum of lines 1 and 2) .....	00	00	00
5. Credit claimed during the year (See instructions) .....	00	00	00
6. Adjusted basis before distributions of the year (Subtract line 5 from line 4) .....	00	00	00
7. Exempt distributions received from the Fund or Designated Entity during the taxable year from corporations and partnerships under the Tax Incentives Act (according to Form 480.6B) .....	00	00	00
8. Adjusted basis before the non-exempt distributions (Subtract line 7 from line 6. If it is less than zero, enter zero).....	00	00	00
9. Non-exempt distributions received during the taxable year.....	00	00	00
10. Adjusted basis at the end of the taxable year: •If line 8 is more than line 9, enter the difference and do not complete the rest of the form (See instructions). •If line 9 is more than line 8, enter zero and transfer the difference to line 11.....	00	00	00
11. Excess of distributions over the adjusted basis (Transfer to Part 1, line 2M of the return or to Schedule CO Individual, line 3M, as applicable) .....	(01) 00	(02) 00	(03) 00
12. Distribution you elect to include as ordinary income (See instructions).....	00	00	00
13. <b>Total distribution you elect to include as ordinary income</b> (Add line 12 of Column A through C) .....			(04) 00
14. Distribution subject to Special Tax (Add line 11, Columns A, B and C less line 13. Enter here and on Schedule A2 Individual, line 4(j), Column E) ..			(05) 00
15. Special Tax (Multiply line 14 by 10%. Enter the amount here) .....			(06) 00
16. Tax Withheld over exempt or taxable distributions (See instructions). Transfer to Schedule B Individual, Part III, line 8 .....			(10) 00

**NOTE:** Use Part II, III and IV to determine the capital gain (or loss) attributable to the investment through a fund.  
 The losses under Act 46 will not be reported on this schedule. The same will be reported on Schedule D Individual or D Corporation, whichever applies.

**Part II Determination of Short-term Capital Gain or Loss (See instructions)**

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Sales Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00

1. Net short-term capital gain (or loss) in the sale or exchange of securities of a fund:

- If it is a gain, transfer to Schedule D Individual, Part I (See instructions).
- If it is a loss, transfer to Part IV, line 2 of this Schedule .....

(13) 00

**Part III Determination of Long-term Capital Gain or Loss (See instructions)**

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Sales Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00

1. Net long-term capital gain (or loss) in the sale or exchange of securities of a fund:

- If it is a gain, transfer to Part IV, line 1 of this Schedule.
- If it is a loss, transfer to Schedule Q, Part IV, line 1(b) .....

(14) 00

**Part IV Special Tax Computation over Long-term Capital Gains of an Investment Fund**

1. Long-term capital gain in the sale or exchange of securities of a fund (See instructions)..... (15) 00
2. Net short-term capital loss (See instructions)..... (16) 00
3. Net capital gain to be recognized (Subtract line 2 from line 1. If it is less than zero, transfer to Schedule Q, Part IV, line 1(a)). If it is larger than zero, transfer to Part 1, line 2N of the return or to Schedule CO Individual, line 3N, as applicable, and to Schedule A2 Individual, line 4(j). See instructions) ..... (20) 00



**Schedule R Individual**

Rev. Feb 20 18



**PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS**

**2017**

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

Taxpayer's name	Amount of Schedules R1 Individual included	Indicate who is the partner of the special partnership: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both	Social Security or Employer Identification No.
-----------------	--	--	--

<b>Part I</b> <b>Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships</b>	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
Type of form ..... <b>95</b>	(02) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	(18) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	(34) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1
Type of taxable year .....	(03) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(19) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(35) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal
Name of entity .....			
Employer identification number .....	(04)	(20)	(36)
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1).....	(05)	(21)	(37)
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1) .....	(06)	(22)	(38)
1. Adjusted basis at the end of the previous taxable year .....	(07)	00 (23)	00 (39) 00
2. Basis increase:			
(a) Partner's distributable share on income and profits from current year (See instructions) .....		00	00 00
(b) Contributions made during the year .....	(08)	00 (24)	00 (40) 00
(c) Partnership's capital assets gain .....		00	00 00
(d) Exempt income .....		00	00 00
(e) Farming income deduction granted by Section 1033.12 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)) .....	(09)	00 (25)	00 (41) 00
3. Basis decrease:			
(a) Partner's distributable share on partnership's loss used in previous year .....		00	00 00
(b) Partnership's capital assets loss .....		00	00 00
(c) Distributions during the year .....	(10)	00 (26)	00 (42) 00
(d) Credits claimed in the preceding year (See instructions) .....		00	00 00
(e) Withholding at source during the year .....		00	00 00
(f) Non admissible expenses for the year .....		00	00 00
(g) Distributable share on losses from exempt operations during the year .....		00	00 00
(h) Donations (Does not apply to special partnerships) .....		00	00 00
(i) Partner's debts assumed and guaranteed by the partnership .....		00	00 00
(j) Total basis decrease (Add lines 3(a) through 3(i)) .....	(11)	00 (27)	00 (43) 00
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a)) .....	(12)	00 (28)	00 (44) 00
<b>Part II</b> <b>Determination of Net Income or Loss in one or more Special Partnerships or Partnerships</b>			
5. (a) Partner's distributable share on partnership's loss for the year .....	(13)	00 (29)	00 (45) 00
(b) Loss carryover from previous years (See instructions) .....		00	00 00
(c) Total losses (Add lines 5(a) and 5(b)) .....	(14)	00 (30)	00 (46) 00
6. (a) Adjusted Basis (Part I, line 4) .....		00	00 00
(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner .....		00	00 00
(c) Partnership's current debts assumed and guaranteed by the partner .....		00	00 00
(d) Total partner's adjusted basis (Add lines 6(a) through 6(c)) .....	(15)	00 (31)	00 (47) 00
7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions) .....	(16)	00 (32)	00 (48) 00
8. Available losses (The smaller of lines 5(c) or 6(d)) .....	(17)	00 (33)	00 (49) 00
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C) .....			(50) 00
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part II from all Schedules R1 Individual included) .....			(51) 00
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C) .....			(52) 00
12. Total losses from Schedule R1 Individual (Enter the amount on line 10, Part II from all Schedules R1 Individual included) .....			(53) 00

<b>Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals</b>		<b>Column A</b>		<b>Column B</b>		<b>Column C</b>	
Type of taxable year ..... <b>97</b>	(01) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(16) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(31) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal				
Name of entity .....	(02)	(17)	(32)				
Employer identification number .....	(03)	(18)	(33)				
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1).....	(04)	(19)	(34)				
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1) .....	(05)	00 (20)	00 (35)	00			
1. Adjusted basis at the end of the previous taxable year .....		00	00	00			
2. Basis increase:							
(a) Stockholder's distributable share on income and profits from current year (See instructions) .....		00	00	00			
(b) Contributions made during the year .....	(06)	00 (21)	00 (36)	00			
(c) Corporation of individual's capital assets gain .....		00	00	00			
(d) Exempt income .....		00	00	00			
(e) Farming income deduction granted by Section 1033.12 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)) .....	(07)	00 (22)	00 (37)	00			
3. Basis decrease:							
(a) Stockholder's distributable share on corporation of individual's loss used in previous year .....		00	00	00			
(b) Corporation of individual's capital assets loss .....		00	00	00			
(c) Distributions during the year .....	(08)	00 (23)	00 (38)	00			
(d) Credits claimed in the preceding year (See instructions) .....		00	00	00			
(e) Withholding at source during the year .....		00	00	00			
(f) Non admissible expenses for the year .....		00	00	00			
(g) Distributable share on losses from exempt operations during the year .....		00	00	00			
(h) Stockholder's debts assumed and guaranteed by the corporation of individuals .....		00	00	00			
(i) Total basis decrease (Add lines 3(a) through 3(h)) .....	(09)	00 (24)	00 (39)	00			
4. <b>Adjusted Basis</b> (Add lines 1 and 2(g) less line 3(i). Transfer this amount to line 6(a)) .....	(10)	00 (25)	00 (40)	00			
<b>Part IV Determination of Net Income or Loss in one or more Corporations of Individuals</b>							
5. (a) Stockholder's distributable share on corporation of individual's loss for the year .....	(11)	00 (26)	00 (41)	00			
(b) Loss carryover from previous years (See instructions) .....		00	00	00			
(c) Total losses (Add lines 5(a) and 5(b)) .....	(12)	00 (27)	00 (42)	00			
6. (a) Adjusted Basis (Part III, line 4) .....		00	00	00			
(b) Corporation of individual's debts under Tourism Incentives Act or Tourism Development Act attributable to stockholder .....		00	00	00			
(c) Corporation of individual's current debts assumed and guaranteed by the stockholder .....		00	00	00			
(d) Total stockholder's adjusted basis (Add lines 6(a) through 6(c)) .....	(13)	00 (28)	00 (43)	00			
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC) (See instructions) .....	(14)	00 (29)	00 (44)	00			
8. Available losses (The smaller of lines 5(c) or 6(d)) .....	(15)	00 (30)	00 (45)	00			
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C) .....			(46)	00			
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part IV from all Schedules R1 Individual included) .....			(47)	00			
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C) .....			(48)	00			
12. Total losses from Schedule R1 Individual (Enter the total amount on line 10, Part IV from all Schedules R1 Individual included) .....			(49)	00			
<b>Part V Distributable share on Benefits from Partnerships, Special Partnerships and Corporations of Individuals</b>							
1. Aggregated net income from partnerships, special partnerships and corporations of individuals (Add lines 9 and 10 from Parts II and IV) .....			(50)	00			
2. Multiply line 1 by .80 .....			(51)	00			
3. Aggregated net loss from partnerships, special partnerships and corporations of individuals (Add lines 11 and 12 from Parts II and IV) .....			(52)	00			
4. Allowable loss (Enter the smaller of the absolute amounts reflected on lines 2 and 3. If line 3 is zero, enter zero on this line. See instructions) .....			(53)	00			
5. Subtract line 4 from line 1. Transfer this amount to Form 482.0, Part 1, line 2(O) or to Schedule CO Individual, line 3(O), Column B or C, as applicable .....			(54)	00			
6. Carryforward for future years (Subtract line 4 from line 3. If line 3 is zero, enter zero on this line. See instructions) .....			(55)	00			

**Schedule R1 Individual**

Rev. Feb 20 18



**PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS  
(COMPLEMENTARY)**

**2017**

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

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

\_\_\_\_\_ of \_\_\_\_\_ Schedules R1 Individual

Indicate who is the partner of the special partnership: (01)

1 Taxpayer  2 Spouse  3 Both

Social Security or Employer Identification No. \_\_\_\_\_

Part I	Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships			Column A	Column B	Column C
Type of form .....	96 (02) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1			(18) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	(34) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	
Type of taxable year .....	(03) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal			(19) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(35) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	
Name of entity .....						
Employer identification number .....	(04)			(20)	(36)	
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1).....	(05)			(21)	(37)	
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1) .....	(06)			(22)	(38)	
1. Adjusted basis at the end of the previous taxable year .....	(07)	00	(23)	00	(39)	00
2. Basis increase:						
(a) Partner's distributable share on income and profits from current year (See instructions) .....	00			00	00	00
(b) Contributions made during the year .....	(08)	00	(24)	00	(40)	00
(c) Partnership's capital assets gain .....	00			00	00	00
(d) Exempt income .....	00			00	00	00
(e) Farming income deduction granted by Section 1033.12 of the Code .....	00			00	00	00
(f) Other income or gains (See instructions) .....	00			00	00	00
(g) Total basis increase (Add lines 2(a) through 2(f)) .....	(09)	00	(25)	00	(41)	00
3. Basis decrease:						
(a) Partner's distributable share on partnership's loss used in previous year .....	00			00	00	00
(b) Partnership's capital assets loss .....	00			00	00	00
(c) Distributions during the year .....	(10)	00	(26)	00	(42)	00
(d) Credits claimed in the preceding year (See instructions) .....	00			00	00	00
(e) Withholding at source during the year .....	00			00	00	00
(f) Non admissible expenses for the year .....	00			00	00	00
(g) Distributable share on losses from exempt operations during the year .....	00			00	00	00
(h) Donations (Does not apply to special partnerships) .....	00			00	00	00
(i) Partner's debts assumed and guaranteed by the partnership .....	00			00	00	00
(j) Total basis decrease (Add lines 3(a) through 3(i)) .....	(11)	00	(27)	00	(43)	00
4. <b>Adjusted Basis</b> (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a)) .....	(12)	00	(28)	00	(44)	00
Part II	Determination of Net Income or Loss in one or more Special Partnerships or Partnerships					
5. (a) Partner's distributable share on partnership's loss for the year .....	(13)	00	(29)	00	(45)	00
(b) Loss carryover from previous years (See instructions) .....	00			00	00	00
(c) Total losses (Add lines 5(a) and 5(b)) .....	(14)	00	(30)	00	(46)	00
6. (a) Adjusted Basis (Part I, line 4) .....	00			00	00	00
(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner .....	00			00	00	00
(c) Partnership's current debts assumed and guaranteed by the partner .....	00			00	00	00
(d) Total partner's adjusted basis (Add lines 6(a) through 6(c)) .....	(15)	00	(31)	00	(47)	00
7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions) .....	(16)	00	(32)	00	(48)	00
8. Available losses (The smaller of lines 5(c) or 6(d)) .....	(17)	00	(33)	00	(49)	00
9. Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part II, line 10) .....					(50)	00
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part II, line 12) .....					(51)	00

Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals		Column A		Column B		Column C	
Type of taxable year	98	(01) 1 <input type="radio"/> Calendar	2 <input type="radio"/> Fiscal	(16) 1 <input type="radio"/> Calendar	2 <input type="radio"/> Fiscal	(31) 1 <input type="radio"/> Calendar	2 <input type="radio"/> Fiscal
Name of entity							
Employer identification number		(02)		(17)		(32)	
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1)		(03)		(18)		(33)	
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1)		(04)		(19)		(34)	
1. Adjusted basis at the end of the previous taxable year		(05)	00	(20)	00	(35)	00
2. Basis increase:							
(a) Stockholder's distributable share on income and profits from current year (See instructions)			00		00		00
(b) Contributions made during the year		(06)	00	(21)	00	(36)	00
(c) Corporation of individual's capital assets gain			00		00		00
(d) Exempt income			00		00		00
(e) Farming income deduction granted by Section 1033.12 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))		(07)	00	(22)	00	(37)	00
3. Basis decrease:							
(a) Stockholder's distributable share on corporation of individual's loss used in previous year			00		00		00
(b) Corporation of individual's capital assets loss			00		00		00
(c) Distributions during the year		(08)	00	(23)	00	(38)	00
(d) Credits claimed in the preceding year (See instructions)			00		00		00
(e) Withholding at source during the year			00		00		00
(f) Non admissible expenses for the year			00		00		00
(g) Distributable share on losses from exempt operations during the year			00		00		00
(h) Stockholder's debts assumed and guaranteed by the corporation of individuals			00		00		00
(i) Total basis decrease (Add lines 3(a) through 3(h))		(09)	00	(24)	00	(39)	00
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(i). Transfer this amount to line 6(a))		(10)	00	(25)	00	(40)	00
<b>Part IV Determination of Net Income or Loss in one or more Corporations of Individuals</b>							
5. (a) Stockholder's distributable share on corporation of individual's loss for the year		(11)	00	(26)	00	(41)	00
(b) Loss carryover from previous years (See instructions)			00		00		00
(c) Total losses (Add lines 5(a) and 5(b))		(12)	00	(27)	00	(42)	00
6. (a) Adjusted Basis (Part III, line 4)			00		00		00
(b) Corporation of individual's debts under Tourism Incentives Act or Tourism Development Act attributable to stockholder			00		00		00
(c) Corporation of individual's current debts assumed and guaranteed by the stockholder			00		00		00
(d) Total stockholder's adjusted basis (Add lines 6(a) through 6(c))		(13)	00	(28)	00	(43)	00
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC)(See instructions)		(14)	00	(29)	00	(44)	00
8. Available losses (The smaller of lines 5(c) or 6(d))		(15)	00	(30)	00	(45)	00
9. Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part IV, line 10)						(46)	00
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part IV, line 12)						(47)	00

**Schedule T Individual**

Rev. Feb 20 18



**ADDITION TO THE TAX FOR FAILURE TO PAY  
ESTIMATED TAX IN CASE OF INDIVIDUALS**

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

**2017**

Taxpayer's name

Social Security Number

**COMPLETE THIS SCHEDULE ONLY IF YOU HAD THE OBLIGATION TO PAY ESTIMATED TAX. REFER TO THE INSTRUCTIONS OF THE RETURN UNDER THE TOPIC "OBLIGATION TO PAY ESTIMATED TAX" TO VERIFY IF YOU WERE REQUIRED TO MAKE ESTIMATED TAX PAYMENTS.**

**Part I Determination of the Minimum Amount of Estimated Tax to Pay**

**14**

1. Tax liability (Add lines 14, 15, 19 and 22 of Part 3 of the return or lines 16, 17 and 21, Columns B and C of Schedule CO Individual and line 22 of Part 3 of the return) .....	(01)	00
2. Credits and overpayments (Add lines 17, 20, 23, 25A, 25B and 25C of Part 3 of the return and subtract lines 1 and 3 of Part III of Schedule B Individual) .....	(02)	00
3. Estimated tax (Subtract line 2 from line 1. If it is \$1,000 or less, do not complete this Schedule) .....	(03)	00
4. Line 1 multiplied by 90%. If you are a farmer who exercised the option under Section 1061.22, multiply line 1 by 66 2/3% (See instructions) .....	(04)	00
5. Total tax determined as it appears on the income tax return from the previous year .....	(05)	00
6. Enter the smaller of lines 4 and 5 .....	(06)	00
7. Subtract line 2 from line 6 (If it is less than zero, enter zero). This is the minimum amount of estimated tax that you should have paid .....	(07)	00

**Part II Addition to the Tax for Failure to Pay**

(08)	Due date			
	(a) First Installment	(b) Second Installment	(c) Third Installment	(d) Fourth Installment
1 <input type="radio"/> CALENDAR YEAR .....				
2 <input type="radio"/> FISCAL YEAR (Enter the corresponding dates) .....	(09)	(17)	(28)	(39)
8. Amount of estimated tax per installment (See instructions) .....	(10)	00 (18)	00 (29)	00 (40)
9. Amount of estimated tax paid per installment (See instructions) .....	(11)	00 (19)	00 (30)	00 (41)
10. Payment date (See instructions) .....	(12)	(20)	(31)	(42)
11. Line 17 from previous column .....		(21)	00 (32)	00 (43)
12. Add lines 9 and 11 .....	(13)	00 (22)	00 (33)	00 (44)
13. Subtract line 8 from line 12 (If it is less than zero, enter zero) .....	(14)	00 (23)	00 (34)	00 (45)
14. <b>Failure to Pay</b> (If line 13 is zero, subtract line 12 from line 8, otherwise, enter zero) .....	(15)	00 (24)	00 (35)	00 (46)
15. Add lines 14 and 16 from previous column .....		(25)	00 (36)	00
16. If line 15 is equal or more than line 13, subtract line 13 from line 15 and go to line 11 of next column. Otherwise, go to line 17 .....		(26)	00 (37)	00
17. Overpayment (If line 13 is more than line 15, subtract line 15 from line 13, and go to line 11 of next column. Otherwise, enter zero) .....	(16)	00 (27)	00 (38)	00

**Section B - Penalty**

**15**

18. Multiply line 14 by 10% .....	(01)	00 (04)	00 (07)	00 (10)	00
19. If the date indicated on line 10 for any installment is after its due date and: • line 18 is zero, multiply the result of line 8 less line 17 from previous column by 10%; or • line 18 is more than zero, multiply the result of line 8 less line 17 from previous column by 10% and subtract the amount reflected on line 18. (See instructions) .....	(02)	00 (05)	00 (08)	00 (11)	00
20. Add lines 18 and 19 .....	(03)	00 (06)	00 (09)	00 (12)	00
21. Addition to the Tax for Failure to Pay Estimated Tax (Add the amounts from columns of line 20. Transfer to page 2, Part 3, line 28 of the return) .....				(20)	00

Schedule U

Rev. 11.17



NET INCOME ATTRIBUTABLE TO PUERTO RICO SOURCES PURSUANT TO SECTION 1123(f) OF THE PUERTO RICO INTERNAL REVENUE CODE OF 1994, AS AMENDED

For the taxable year beginning on \_\_\_\_\_ and ending on \_\_\_\_\_

20\_\_

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Taxpayer's Name

Social Security or Employer Identification Number

Place of Residence or Incorporation

Part I Determination of Entire Net Income of the Nonresident Individual or Foreign Corporation or Partnership

Table with 6 rows for Part I: 1. Entire net income of the nonresident alien individual or foreign corporation or partnership (See instructions) (1) 00; 2. Royalties (See instructions) (2) 00; 3. Dividends (See instructions) (3) 00; 4. Net Operating Losses (See instructions) (4) 00; 5. Total Adjustments (Add lines 2 through 4) (5) 00; 6. Entire net income of the nonresident alien individual or foreign corporation or partnership (Subtract line 5 from line 1) ... (6) 00

Part II Computation of the Net Income Attributable to Puerto Rico Sources

Table with 10 rows for Part II: 1. Entire net income of the nonresident alien individual or foreign corporation or partnership (Part I, line 6) (7) 00; 2. Property Factor (From Part III, line 3) (8) %; 3. Payroll Factor (From Part IV, line 3) (9) %; 4. Sales Factor (From Part V, line 3) (10) %; 5. Purchases Factor (From Part VI, line 3) (11) %; 6. Add lines 2 through 5 (12) %; 7. Divide line 6 by 4 (13) %; 8. Multiply line 1 by line 7 (14) 00; 9. Taxable income from operations in Puerto Rico (See instructions. If any of those lines is an operating loss, enter zero (-0-) here) (15) 00; 10. Net Income Attributable to Puerto Rico Sources (Subtract line 9 from line 8. If line 9 is more than line 8, enter zero (-0-) here. If line 8 is more than line 9, enter the difference here. See instructions) (16) 00

Part III Determination of the Property Factor

Table with 3 rows for Part III: 1. Average value of the real and tangible personal property used in Puerto Rico during the taxable year (17) 00; 2. Average value of the real and tangible personal property used everywhere during the taxable year (18) 00; 3. Property Factor (Divide line 1 by line 2. Transfer to Part II, line 2) (19) %

Part IV Determination of the Payroll Factor

Table with 3 rows for Part IV: 1. Total compensation paid or accrued in Puerto Rico during the taxable year (20) 00; 2. Total compensation paid or accrued everywhere during the taxable year (21) 00; 3. Payroll Factor (Divide line 1 by line 2. Transfer to Part II, line 3) (22) %

Part V Determination of the Sales Factor

Table with 3 rows for Part V: 1. Total sales in Puerto Rico during the taxable year (23) 00; 2. Total sales everywhere during the taxable year (24) 00; 3. Sales Factor (Divide line 1 by line 2. Transfer to Part II, line 4) (25) %

Part VI Determination of the Purchases Factor

Table with 3 rows for Part VI: 1. Total purchases in Puerto Rico during the taxable year (26) 00; 2. Total purchases everywhere during the taxable year (27) 00; 3. Purchases Factor (Divide line 1 by line 2. Transfer to Part II, line 5) (28) %

Part VII Computation of Income Effectively Connected with a Trade or Business Within Puerto Rico (Applies only to taxpayers subject to the provisions of Reg. Art. 1123(f)-4(g))

Table with 2 rows for Part VII: 1. Net income from the sale or exchange of personal property manufactured or produced in whole or in part, within Puerto Rico (See instructions) (29) 00; 2. Income Effectively Connected with a Trade or Business Within Puerto Rico (Multiply line 1 by 50%, enter the result here. See instructions) (30) 00



**Schedule V Individual**

Rev. Feb 20 18



**DETAIL OF NET OPERATING LOSSES FROM PREVIOUS YEARS**

**2017**

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

Taxpayer's name

Social Security Number

Fill in one: (01)

1 Taxpayer       2 Spouse

Nature of the loss: (02)

3 Industry or Business (Schedule K Individual)       5 Professions and Commissions (Schedule M Individual)  
 4 Farming (Schedule L Individual)       6 Rent (Schedule N Individual)

94

Year in which the loss was incurred (Day / Month / Year)	(A) Loss incurred	(B) Amount used in previous years	(C) Adjustment by Section 1033.14(b)(1)(E) of the Code	(D) Amount available (Subtract Columns B and C from Column A)	Expiration date (Day / Month / Year)
1 (03)	(15)	00 (28)	00 (41)	00 (54)	00 (67)
2 (04)	(16)	00 (29)	00 (42)	00 (55)	00 (68)
3 (05)	(17)	00 (30)	00 (43)	00 (56)	00 (69)
4 (06)	(18)	00 (31)	00 (44)	00 (57)	00 (70)
5 (07)	(19)	00 (32)	00 (45)	00 (58)	00 (71)
6 (08)	(20)	00 (33)	00 (46)	00 (59)	00 (72)
7 (09)	(21)	00 (34)	00 (47)	00 (60)	00 (73)
8 (10)	(22)	00 (35)	00 (48)	00 (61)	00 (74)
9 (11)	(23)	00 (36)	00 (49)	00 (62)	00 (75)
10 (12)	(24)	00 (37)	00 (50)	00 (63)	00 (76)
11 (13)	(25)	00 (38)	00 (51)	00 (64)	00 (77)
12 (14)	(26)	00 (39)	00 (52)	00 (65)	00 (78)
<b>Total</b> (Transfer the total of Column D to Schedules K, L, M or N Individual, Part II, lines 9, 11, 7 or 6, as applicable) .....	(27)	00 (40)	00 (53)	00 (66)	00 (78)

Retention Period: Ten (10) years



Schedule W Individual

Rev. Feb 20 18



DETAIL OF DIRECT ESSENTIAL COSTS AND OTHER COSTS

2017

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

Taxpayer's name

Social Security Number

Fill in one:

1 Taxpayer  2 Spouse

Nature of the activity:

3 Industry or Business (Schedule K Individual)  5 Professions and Commissions (Schedule M Individual)
 4 Farming (Schedule L Individual)  6 Rent (Schedule N Individual)

Part I Detail of Direct Essential Costs

Table with 2 columns: Description, Amount. Rows 1-25. Includes a large diagonal watermark: MUST BE FILED WITH FORM 483.20

A. Total direct essential costs (Transfer this amount to line 15, Part III of Schedules K, L or M Individual or to line 14, Part III of Schedule N Individual, as applicable) ..... 00

<b>Part II</b>		<b>Detail of Others Costs</b>	
		Description	Amount
1			00
2			00
3			00
4			00
5			00
6			00
7			00
8			00
9			00
10			00
11			00
12			00
13			00
14			00
15			00
16			00
17			00
18			00
19			00
20			00
21			00
22			00
23			00
24			00
25			00
<b>B. Total of other costs</b>		(Transfer this amount to line 25, Part III of Schedules K, L or M Individual or to line 21, Part III of Schedule N Individual, as applicable).....	00

MUST BE FILED WITH FORM 483-20