



GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Amended Return - Page 1 of the return

REASON FOR THE AMENDMENT OF THE RETURN

MUST BE FILED WITH FORM 483.60



GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Activities and Requirements - Part I, page 1 of the return

BRIEFLY SUMMARIZE THE ORGANIZATION'S MISSION AND THE MOST SIGNIFICANT ACTIVITIES AND PROGRAMS

MUST BE FILED WITH FORM 483.6



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Part I, Line 24(b)(i), page 1 of the return - Payments and withholdings
- 2. Part II, Line 9, page 2 of the return - Income from Service Program carried out by the organization
- 3. Part II, Line 17, page 2 of the return - Gross income from commercial activities including the exempt income from a registered investment company or real estate investment trust
- 4. Part II, Line 18, page 2 of the return - Miscellaneous income
- 5. Part III, Line 32(b), page 2 of the return - Other benefits
- 6. Part III, Line 33, page 2 of the return - Additions to surplus and reserves
- 7. Part III, Line 38, page 2 of the return - Other changes in the fund's balance

| | DESCRIPTION | AMOUNT |
|----|-------------|--------|
| 1 | | \$ |
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Total (Transfer this amount to line 24(b)(i), Part I, page 1 of the return, to line 9, Part II, page 2 of the return, to line 17, Part II, page 2 of the return, to line 18, Part II, page 2 of the return, to line 32(b), Part III, page 2 of the return, to line 33, Part III, page 2 of the return or, to line 38, Part III, page 2 of the return, as applicable)..... \$ _____



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Schedule A, Part I, Line 6 - Miscellaneous income
- 2. Schedule A, Part VI, Line 16 - Other direct costs

| | DESCRIPTION | AMOUNT |
|----|-------------|--------|
| 1 | | \$ |
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Total (Transfer this amount to line 6, Part I of Schedule A or, to line 16, Part VI of Schedule A, as applicable)..... \$ _____

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**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Part III, Line 29, page 2 of the return - Miscellaneous expenses
- 2. Part III, Line 24, page 2 of the return - Taxes

(A) (B) (C) (D)

| | DESCRIPTION | SERVICE PROGRAM | FUNDRAISING | GENERAL AND ADMINISTRATIVE | TOTAL |
|----|-------------|-----------------|-------------|----------------------------|-------|
| 1 | | \$ | \$ | \$ | \$ |
| 2 | | | | | |
| 3 | | | | | |
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Total (Transfer this amount to line 29, Part III, page 2 of the return or, to line 24, Part III, page 2 of the return, as applicable)..... \$ _____ \$ _____ \$ _____ \$ _____



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Part III, Line 31, page 2 of the return - Contributions, gifts and grants paid

(A) (B) (C) (D)

| | NAME OF THE PERSON OR INSTITUTION TO WHOM THE PAYMENT WAS MADE | IDENTIFICATION NUMBER | SERVICE PROGRAM | FUNDRAISING | GENERAL AND ADMINISTRATIVE | TOTAL |
|----|--|--------------------------|--------------------|-------------|-------------------------------|-------|
| 1 | | | \$ | \$ | \$ | \$ |
| 2 | | | | | | |
| 3 | | | | | | |
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| 32 | | | | | | |
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Total (Transfer this amount to Line 31, Part III, page 2 of the return)..... \$ _____ \$ _____ \$ _____ \$ _____



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Part V, page 3 of the return - List of Officers, Directors or Key Employees

| | NAME AND TITLE | SOCIAL SECURITY NUMBER | NUMBER OF WEEKLY HOURS DEDICATED TO THE INSTITUTION | COMPENSATION | CONTRIBUTIONS TO PENSION OR DEFERRED COMPENSATION PLANS | ALLOWANCES OR EXPENSES ACCOUNT |
|----|----------------|------------------------|---|--------------|---|--------------------------------|
| 1 | | | | \$ | \$ | \$ |
| 2 | | | | | | |
| 3 | | | | | | |
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**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Part VI, page 4 of the return - Compensation in Excess of \$5,000 Paid to Independent Contractors for Professional Services

| | NAME AND ADDRESS | SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER | TYPE OF SERVICE | COMPENSATION |
|----|------------------|--|-----------------|--------------|
| 1 | | | | \$ |
| 2 | | | | |
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MUST BE FILED WITH FORM 483.60



**GOVERNMENT OF PUERTO RICO
RECONCILIATION OF EXPENSES PER INFORMATIVE RETURNS WITH AMOUNTS CLAIMED ON FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Schedule A, Part IV-A, *Regular Tax* Column, page 2 of Schedule A of the return - Deductions that must be reported on informative returns
- 2. Schedule A, Part IV-A, *Alternative Minimum Tax* Column, page 2 of Schedule A of the return - Deductions that must be reported on informative returns

| LINE | DEDUCTIONS THAT MUST BE REPORTED ON INFORMATIVE RETURNS | (A) | (B) | (C) | (D) |
|------------|--|-------------------------------------|--|------------------------------|---|
| | | TOTAL AMOUNT PER INFORMATIVE RETURN | *ADD (LESS): ACCRUAL BASIS OR FISCAL YEAR ADJUSTMENT | ADD (LESS): OTHER ADJUSTMENT | TOTAL DEDUCTION CLAIMED ON THIS RETURN (Column A + Column B + Column C) |
| 1 | Compensation to directors | \$ | \$ | \$ | \$ |
| 2 | Compensation to officers | | | | |
| 3 | Salaries, commissions and bonuses to employees | | | | |
| 4 | Salaries paid to young university students | | | | |
| 5 | Payments for services rendered in Puerto Rico | | | | |
| 6 | Payments for services rendered outside of Puerto Rico | | | | |
| 7 | Services subcontracted | | | | |
| 8 | Lease, rent and fees paid | | | | |
| 9 | Insurance premiums (Except contributions to health or accident plans) | | | | |
| 10 | Telecommunication services | | | | |
| 11 | Internet and cable or satellite television services | | | | |
| 12 | Bundles | | | | |
| 13 | Advertising | | | | |
| 14 | Royalties | | | | |
| 15 | Payments for virtual and technological tools and other subscriptions | | | | |
| 16 | Professional associations fees and memberships paid for the benefit of employees | | | | |
| 17 | Homeowners association fees | | | | |
| 18 | Payments for judicial or extrajudicial indemnification | | | | |
| 19 | Certain other expenses | | | | |
| Total..... | | \$ | \$ | \$ | \$ |

* Column (B) must be completed *only* by taxpayers who use the Accrual Method of Accounting or whose taxable year is a fiscal one, to reconcile, in accordance with the provisions of Section 1063.01(a) of the Puerto Rico Internal Revenue Code of 2011, as amended, the amounts reported on the duly filed informative returns with the expense claimed as deductions on their return.



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Schedule A, Part IV, Line 53, page 2 of Schedule A of the return - Other deductions

| | DESCRIPTION | AMOUNT | |
|----|-------------|-------------|-----------------------|
| | | REGULAR TAX | ALTERNATE MINIMUM TAX |
| 1 | | \$ | \$ |
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Total (Transfer this amount to the corresponding column of line 53, Part IV of page 2 of Schedule A of the return)..... \$ _____ \$ _____



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Schedule A, Part IV, Line 55, page 2 of Schedule A of the return - Charitable contributions

| | NAME OF THE PERSON OR INSTITUTION TO WHOM THE PAYMENT WAS MADE | EMPLOYER IDENTIFICATION NUMBER | NATURE OF ORGANIZATION* | CHARITABLE CONTRIBUTIONS |
|----|---|-----------------------------------|-------------------------|-----------------------------|
| 1 | | | | \$ |
| 2 | | | | |
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Subtotal..... \$ _____

Add: Amount carried from previous years..... _____

Donations made during the current year plus the donations carried from previous years..... \$ _____

Less: Net income limitation..... _____

Total (Transfer this amount to Line 55, Part IV, page 2 of Schedule A of the return)..... \$ _____

* Enter in this column the corresponding letter, according to the following menu, to the category of the nature or purpose of the organization to whom the donation was made:

- | | |
|--|--|
| A: Social Services | G: International Activities |
| B: Art and Culture | H: Health Services |
| C: Housing Services | I: Religious Services |
| D: Educational and Research Services | J: Environmental Services |
| E: Recreation and Sports Services | K: Organizations for the Exclusive Benefit of its Members |
| F: Economic, Social and Community Development | L: Other Services |



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Schedule D, Part I, Line 1 - Net short-term capital gain (or loss)
- 2. Schedule D, Part I, Line 4 - Net short-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund
- 3. Schedule D, Part V, Line 22 - Net gain (or loss) from property other than capital assets

| | (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) |
|----|---|---|----------------------|--------------------------|----------------------------|--------------------------|
| 1 | | | \$ | \$ | \$ | \$ |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
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Total (Transfer the total amount of Column F to line 1, Part I of Schedule D, to line 4, Part I of Schedule D or to Line 22, Part V of Schedule D, as applicable)..... \$ _____ \$ _____ \$ _____ \$ _____



GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Schedule D, Part II, Line 6 - Net long-term capital gain (or loss)
- 2. Schedule D, Part II, Line 9 - Net long-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|----|--------------------------------------|------------------------|--------------------------------|----------------------------|------------|----------------|------------------|--|
| | DESCRIPTION AND LOCATION OF PROPERTY | FILL IN IF YOU PREPAID | DATE ACQUIRED (Day/Month/Year) | DATE SOLD (Day/Month/Year) | SALE PRICE | ADJUSTED BASIS | SELLING EXPENSES | GAIN OR (LOSS) (Act 132-2010 and Act 216-2011) |
| 1 | | <input type="radio"/> | | | \$ | \$ | \$ | \$ |
| 2 | | <input type="radio"/> | | | | | | |
| 3 | | <input type="radio"/> | | | | | | |
| 4 | | <input type="radio"/> | | | | | | |
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| 17 | | <input type="radio"/> | | | | | | |
| 18 | | <input type="radio"/> | | | | | | |
| 19 | | <input type="radio"/> | | | | | | |
| 20 | | <input type="radio"/> | | | | | | |

Total (Transfer the total of Column G to line 6, Part II of Schedule D or to line 9, Part II of Schedule D, as applicable)..... \$ _____ \$ _____ \$ _____ \$ _____ \$ _____



GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Schedule D, Part VI, Line 23 - Net Capital Loss Carryover

| | (A) | (B) | (C) | |
|--|-----------------------|-------------|---|----------------------------------|
| YEAR IN WHICH THE LOSS WAS INCURRED (DAY/MONTH/YEAR) | CAPITAL LOSS INCURRED | AMOUNT USED | CAPITAL LOSS CARRYFORWARD (COLUMN A - COLUMN B) | EXPIRATION DATE (DAY/MONTH/YEAR) |
| 1 | \$ | \$ | \$ | |
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Total (Transfer the total amount of Column C to line 23, Part VI of Schedule D).. \$ _____



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Schedule D, Part III, Line 11 - Net capital gain (or loss) under special legislation

| | ACT NUMBER | DECREE NUMBER | 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) |
|----|------------|---------------|--------------------------------------|------------------------|--|--------------------------------------|-------------------|-----------------------|-------------------------|-----------------------|
| 1 | | | | <input type="radio"/> | | | \$ | \$ | \$ | \$ |
| 2 | | | | <input type="radio"/> | | | | | | |
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| 18 | | | | <input type="radio"/> | | | | | | |
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| 20 | | | | <input type="radio"/> | | | | | | |

Total (Transfer the total of Column F to line 11, Part III of Schedule D)..... \$ _____ \$ _____ \$ _____ \$ _____



GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Schedule E No. ____ - Line (a) Current Depreciation
- 2. Schedule E No. ____ - Line (b) Flexible Depreciation
- 3. Schedule E No. ____ - Line (c) Accelerated Depreciation
- 4. Schedule E No. ____ - Line (d) Amortization (i.e. Goodwill)
- 5. Schedule E No. ____ - Line (e) Automobiles (See instructions)

| | 1 | 2 | 3 | 4 | 5 | 6 |
|----|---|---------------|--|-------------------------------------|---|--------------------------------|
| | TYPE OF PROPERTY (IN CASE OF BUILDING, SPECIFY THE MATERIAL USED IN THE CONSTRUCTION) | DATE ACQUIRED | ORIGINAL COST OR OTHER BASIS (EXCLUDE COST OF LAND) BASIS FOR AUTOMOBILES MAY NOT EXCEED FROM \$30,000 PER VEHICLE | DEPRECIATION CLAIMED IN PRIOR YEARS | ESTIMATED USEFUL LIFE TO COMPUTE THE DEPRECIATION | DEPRECIATION CLAIMED THIS YEAR |
| 1 | | | \$ | \$ | | \$ |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
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| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

Total (Transfer the total of Columns 4 and 6 to line (a) of Schedule E, to line (b) of Schedule E, to line (c) of Schedule E, to line (d) of Schedule E or to line (e) of Schedule E, as applicable)..... \$ _____ \$ _____



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Schedule E1 No. ____ - Line (a) Computer systems (Section 1033.07(a)(1)(G))
- 2. Schedule E1 No. ____ - Line (b) Ground transportation equipment, except automobiles (Section 1033.07(a)(1)(H))
- 3. Schedule E1 No. ____ - Line (c) Machinery and equipment, furniture and fixtures, and any other fixed asset to be used in the industry or business (Section 1033.07(a)(1)(K))

| | 1 TYPE OF PROPERTY | 2 DATE ACQUIRED | 3 ORIGINAL COST OR OTHER BASIS | 4 DEPRECIATION CLAIMED IN PRIOR YEARS | 5 ESTIMATED USEFUL LIFE | 6 DEPRECIATION CLAIMED THIS YEAR |
|----|-----------------------|-----------------------|--------------------------------------|---|-------------------------------|--|
| 1 | | | \$ | \$ | | \$ |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
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| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

Total (Transfer the total of Columns 4 and 6 to line (a) of Schedule E1, to line (b) of Schedule E1 or to line (c) of Schedule E1, as applicable)..... \$ \$



GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Schedule IE, Part I, Line 4 - Amount received through any grant or stimulus paid by the Federal Government as a result of COVID-19
- 2. Schedule IE, Part I, Line 5 - Amount received through any grant or stimulus paid by the Government of Puerto Rico as a result of COVID-19
- 3. Schedule IE, Part I, Line 7 - Other exclusions
- 4. Schedule IE, Part II, Line 1(O) - Other interests not reported in a Form 480.6D
- 5. Schedule IE, Part II, Line 2(F) - Other dividends not reported in a Form 480.6D
- 6. Schedule IE, Part II, Line 17 - Other payments not reported in a Form 480.6D
- 7. Schedule IE, Part II, Line 18 - Other exemptions

| | DESCRIPTION | AMOUNT |
|----|-------------|--------|
| 1 | | \$ |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
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| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |

Total (Transfer this amount to line 4, Part I of Schedule IE, to line 5, Part I of Schedule IE, to line 7, Part I of Schedule IE, to line 1(O), Part II of Schedule IE, to line 2(F), Part II of Schedule IE, to line 17, Part II of Schedule IE or to line 18, Part II of Schedule IE.....) \$ _____



GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

Indicate the part or parts of the return for which this Statement is completed: _____

| COMMENTS |
|--|
| <p style="text-align: center; font-size: 2em; opacity: 0.5; transform: rotate(-45deg);">MUST BE FILED WITH FORM 483.60</p> |



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed:

- 1. Part I, Line 24(b)(ii), page 1 of the return - Credits \$ _____

| | DESCRIPTION | A | B |
|-----|--|-------------------------|--------------------------|
| | | PRE TAX CREDITS MANAGER | POST TAX CREDITS MANAGER |
| 1. | Credit to shareholders who are individuals (Act 8-1987, as amended; Act 135-1997, as amended) | \$ | \$ |
| 2. | Credit to hospital units for eligible payroll expenses (Act 168-1968, as amended) | | |
| 3. | Credit for investment in machinery and equipment for the generation and efficient use of energy (Act 73-2008, as amended – Section 5(d); Act 83-2010, as amended- Article 2.11(d)) | | |
| 4. | Credit for investment in machinery and equipment for the generation and efficient use of energy (Act 73-2008, as amended – Section 5(d) - Eligible Business - Section 2(d)(1)(H)) | | |
| 5. | Credits for purchases of products manufactured in Puerto Rico (Act 135-1997, as amended; Act 73-2008, as amended; Act 83-2010, as amended; Act 60-2019, as amended) | | |
| 6. | Credit for technology transfer investments (Act 73-2008, as amended - Section 5(f); Act 83-2010, as amended; Act 60-2019, as amended) | | |
| 7. | Credit for investment in research and development (Act 73-2008, as amended – Section 5(c); Act 83-2010, as amended - Article 2.11(c); Act 60-2019, as amended - Section 3030.01) | | |
| 8. | Industrial investment credit (Act 135-1997, as amended - Section 5A; Act 73-2008, as amended – Section 6) | | |
| 9. | Credit for contributions to former governors foundations (Act 1-2011, as amended – Section 1051.10) | | |
| 10. | Credit for construction investment in urban centers (Act 212-2002, as amended) | | |
| 11. | Conservation Easement of Puerto Rico (Act 183-2001, as amended) | | |
| 12. | Investment in the acquisition, construction or rehabilitation of rental housing for elderly people (Act 77-2015, as amended) | | |
| 13. | Film industry development (Act 27-2011, as amended; Act 60-2019, as amended) | | |
| 14. | Credit for investment in housing infrastructure (Act 98-2001, as amended) | | |
| 15. | Credit for investment in infrastructure of film industry projects (Act 27-2011, as amended) | | |
| 16. | Investment in Opportunity Zones (Act 60-2019) | | |
| 17. | Credit for payments of membership certificates of the special corporation owned by workers (Act 1-2011, as amended - Section 1113.14) | | |
| 18. | Credit for the purchase or transmission of television programming made in P. R. (Act 1-2011 – Section 1051.14) | | |
| 19. | Tourism Investment – Alternate Credit (Act 74-2010, as amended; Act 60-2019, as amended) | | |
| 20. | Tourism Investment – Regular Credit (Act 74-2010, as amended) | | |
| 21. | Subtotal (Add the amounts included in Columns A y B)..... | \$ _____ | \$ _____ |
| 22. | Total Amount of Tax Credits (Add line 21 of Columns A and B)..... | | |
| 23. | Alternative Minimum Tax Paid in Previous Years and Not Claimed as Credit..... | | |

Total Amount of Credits (Add the total of lines 22 and 23 and transfer this amount to line 24(b)(ii), Part I, page 1 of the return)..... \$ _____

*** IMPORTANT NOTE:** The amount of the credit that should be included in the corresponding lines of both columns should be the amount that is claimed against the tax liability of the return instead of the total amount of available credits. In the case of credits claimed in Column B, the amount entered is the same amount by which the credit available in the Business Credits Manager (BCM) will be reduced.



**GOVERNMENT OF PUERTO RICO
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 480.70(OE)
INFORMATIVE RETURN FOR INCOME TAX EXEMPT ORGANIZATIONS**

Taxable year beginning on _____, _____ and ending on _____, _____

ORGANIZATION'S NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

1. Fill in the part of the return for which this Statement is completed (select only one alternative):

- 1. Part I, Line 24(a), page 1 of the return - Tax withheld at source on payments for services rendered, interests or dividends for the taxable year

| | | *TAXABLE YEAR OF THE INFORMATIVE RETURN | PAYER'S EMPLOYER IDENTIFICATION NUMBER | NAME OF THE PAYER | CONTROL NUMBER | ELECTRONIC FILING CONFIRMATION NUMBER | (A) TOTAL AMOUNT WITHHELD ACCORDING TO INFORMATIVE RETURN | (B) AMOUNT WITHHELD CLAIMED ON THIS RETURN |
|----|--|---|--|-------------------|-------------------|---|---|---|
| 1 | | | | | | | \$ | \$ |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
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| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |

Total (Transfer the total of Column B to line 24(a), Part I of page 1 of the return) \$ _____

*** IMPORTANT NOTE:** The taxable year to be included in this column corresponds to the taxable year indicated in the Informative Return (Forms 480.6SP or 480.6B, as applicable) issued to the organization and for which the organization claims the portion of the amount withheld corresponding to the payments that were made during the period included within its economic year. The taxable year entered in this column could be different to the taxable year of the return only when the