

| | | | | | |
|---------------------|-----------|--------------|--|--------------|--|
| Liquidator: | Reviewer: | 20 __ | GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY Informative Return for Income Tax Exempt Organizations UNDER SECTION 1101.01 OF THE PUERTO RICO INTERNAL REVENUE CODE OF 2011, AS AMENDED TAXABLE YEAR BEGINNING ON _____ 20__ AND ENDING ON _____ 20__ | 20 __ | Serial Number |
| Field Audited by: | | | | | <input type="checkbox"/> AMENDED RETURN |
| Date ____/____/____ | | | | | TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL |
| R M N | | | | | 3 <input type="checkbox"/> 52-53 WEEKS: Taxable year beginning on DAY / MONTH / YEAR and ending on DAY / MONTH / YEAR |
| | | | | | 4 <input type="checkbox"/> SHORT PERIOD: Beginning on DAY / MONTH / YEAR and ending on month DAY / MONTH / YEAR |

| | | |
|---|--|---------------|
| Organization's Name | Employer's Identification Number | Receipt Stamp |
| Postal Address | Department of State Registry Number | |
| Zip Code | Municipal Code | |
| Location of Organization - Number, Street, City | Merchant's Registration Number | |
| Type of Activities (i.e. Educational, Charitable, etc.) | Telephone Number () | |
| NAICS Code | Date Incorporated Day ____ Month ____ Year ____ | |
| E-mail Address of Contact Person | Place Incorporated 1 <input type="checkbox"/> Domestic (PR) 2 <input type="checkbox"/> Foreign | |

| | | |
|---|---|---|
| Case No. _____ | Type of organization: | Date operations began Day ____ Month ____ Year ____ |
| Paragraph of Section 1101.01 under which the exemption was granted _____ | 1 <input type="checkbox"/> Corporation 3 <input type="checkbox"/> Association not incorporated | Extension of Time: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date of Treasury Dept. certification granting the exemption _____ | 2 <input type="checkbox"/> Trust 4 <input type="checkbox"/> Other (Indicate) _____ | |
| Check the corresponding box, if applicable | Indicate if you are member of a group of related entities | Change of Address: |
| 1 <input type="checkbox"/> First Return 2 <input type="checkbox"/> Last return | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3 <input type="checkbox"/> Change of period (See instructions) | Group number: _____ | |
| | Contracts with Governmental Entities | |
| | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

| GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT. | | |
|---|---|----|
| Refund | 1. AMOUNT OVERPAID (Part I, line 26. Indicate distribution on lines A, B, C and D) (1) | 00 |
| | A) To be credited to estimated tax for 2024 (1A) | 00 |
| | B) Contribution to the San Juan Bay Estuary Special Fund (1B) | 00 |
| | C) Contribution to the University of Puerto Rico Special Fund (1C) | 00 |
| | D) TO BE REFUNDED (1D) | 00 |
| Payment | 2. AMOUNT OF TAX DUE (Part I, line 25) (2) | 00 |
| | 3. Less: Amount paid | |
| | (a) With Return (3a) | 00 |
| | (b) Interests (See instructions) (3b) | 00 |
| (c) Surcharges and Penalties (See instructions) (3c) | 00 | |
| 4. BALANCE OF TAX DUE (Subtract line 3(a) from line 2 and add lines 3(b) and 3(c)) (4) | 00 | |

OATH

I hereby declare under penalty of perjury that this return (including the schedules and statements attached) has been examined by me, and to the best of my knowledge and belief, is true, correct and complete, made in good faith, pursuant to the Puerto Rico Internal Revenue Code of 2011, as amended, and the Regulations thereunder.

| | |
|--|---|
| _____ Authorized Officer's Name and Title | _____ Authorized Officer's Signature |
| _____ Date | |

Specialist's Use Only

I hereby declare under penalty of perjury that this return (including schedules and statements attached) has been examined by me, and to the best of my knowledge and belief, the facts therein are true, correct, and together constitutes an accurate and complete return. The declaration of the person who prepares this return is with respect to the information received and this information may be verified.

| | | |
|---------------------------|---------------------|--|
| Specialist's name (Print) | Registration number | Check if self-employed specialist <input type="checkbox"/> |
| Firm's name | Date | |
| Specialist's signature | Address | Zip code |

| Part I | | Summary | |
|--|---|---------|----|
| Activities and Requirements | 1. Briefly summarize the organization's mission and the most significant activities and programs: _____ | | |
| | 2. Check here if you submitted copy of the income statement for the taxable year <input type="checkbox"/> | | |
| | 3. Number of members with voting rights in the board of directors of the entity | (3) | |
| | 4. Number of independent members with voting rights in the board of directors | (4) | |
| | 5. Number of individuals employed during the current taxable year | (5) | |
| | 6. Total number of volunteers during the current taxable year | (6) | |
| | 7. Indicate the total unrelated business income of the exempt organization, if applicable (Submit Schedule A Exempt Organization) | (7) | 00 |
| Income | 8. Income, dues, contributions (Part II, line 8) | (8) | 00 |
| | 9. Service programs revenue (Part II, line 9(f)) | (9) | 00 |
| | 10. Investment income (Part II, line 14) | (10) | 00 |
| | 11. Other income (Part II, line 19) | (11) | 00 |
| | 12. Total income (Add lines 8 through 11) | (12) | 00 |
| Expenses | 13. Total expenses related with the income (Part III, line 30) | (13) | 00 |
| | 14. Contributions, gifts and grants paid (Part III, line 31(d)) | (14) | 00 |
| | 15. Dividends and other distributions to members, shareholders or depositors | (15) | 00 |
| | 16. Other expenses (Part III, line 34) | (16) | 00 |
| | 17. Total expenses (Add lines 13 through 16) | (17) | 00 |
| | 18. Income less expenses (Subtract line 17 from line 12) | (18) | 00 |
| Net Assets | 19. Total Assets (Part IV, line 10) | (19) | 00 |
| | 20. Total Liabilities (Part IV, line 14) | (20) | 00 |
| | 21. Net Assets (Subtract line 20 from line 19) | (21) | 00 |
| Tax and Payments | 22. Total special tax determined (Part VIII, line 3) | (22) | 00 |
| | 23. Income tax determined on the exempt organization's unrelated business income (Schedule A Exempt Organization) | (23) | 00 |
| | 24. Less: (a) Credit for alternative minimum tax paid in previous years (Submit Schedule A Corporation) | (24a) | 00 |
| | (b) Tax credits (Submit Schedule B1 Exempt Organization) | (24b) | 00 |
| | (c) Income tax withheld at source on payments for services rendered, interests or dividends for the taxable year (Submit detail) | (24c) | 00 |
| | (d) Other payments and withholdings (Submit detail) (See instructions) | (24d) | 00 |
| | (e) Total payments, withholdings and credits (Add lines 24(a) through 24(d)) | (24e) | 00 |
| 25. Balance of tax to be paid by the organization (If the sum of lines 22 and 23 is more than line 24(e), enter here the result of the sum of lines 22 and 23 less line 24(e). Otherwise, enter zero on this line and continue with line 26) | (25) | 00 | |
| 26. Balance to be refunded (If line 24(e) is more than the sum of lines 22 and 23, enter the result of line 24(e) less lines 22 and 23. Otherwise, enter zero) | (26) | 00 | |

Part II Income, Dues, Contributions, etc.

| | | | |
|--|--|-------|----|
| Income, Dues, Contributions, Etc. | 1. Dues, assessments, etc. from members, excluding services and other charges properly included on line 17 (See instructions Parts II and III) | (1) | 00 |
| | 2. Dues, assessments, etc. from affiliated organizations (See instructions Parts II and III) | (2) | 00 |
| | 3. Legislative grants and contributions | (3) | 00 |
| | 4. Contributions, gifts, grants, etc. received (See instructions Parts II and III) | (4) | 00 |
| | 5. Patronage dividends (or patronage refund) received (See instructions Parts II and III) | (5) | 00 |
| | 6. Income from fundraising activities | (6) | 00 |
| | 7. Other non-cash contributions | (7) | 00 |
| | 8. Total of income, dues, contributions, etc. (Add lines 1 through 7. Transfer this amount to line 8 of Part I) | (8) | 00 |
| Service Program Revenues | 9. Income from service programs carried out by the organization (Submit detail if you need additional lines) | | |
| | (a) _____ (9a) | 00 | |
| | (b) _____ (9b) | 00 | |
| | (c) _____ (9c) | 00 | |
| | (d) _____ (9d) | 00 | |
| | (e) _____ (9e) | 00 | |
| (f) Total income from service programs carried out by the organization (Add lines 9(a) through 9(e). Transfer this amount to line 9 of Part I) | (9f) | 00 | |
| Investment Income | 10. Interests | (10) | 00 |
| | 11. Dividends | (11) | 00 |
| | 12. Gains (losses) from the sale of capital assets (Submit Schedule D Corporation) | (12) | 00 |
| | 13. Exempt income (Submit Schedule IE Corporation) | (13) | 00 |
| 14. Total investment income (Add lines 10 through 13. Transfer this amount to line 10 of Part I) | (14) | 00 | |
| Other Income | 15. (a) Gross rents | (15a) | 00 |
| | (b) Less: Rental expenses | (15b) | 00 |
| | (c) Income (loss) from rent activities | (15c) | 00 |
| | 16. Royalties | (16) | 00 |
| | 17. Gross income from commercial activities including the exempt income from a registered investment company or real estate investment trust (Submit detail) | (17) | 00 |
| | 18. Miscellaneous income (Submit detail) | (18) | 00 |
| 19. Total other income (Add lines 15(c) through 18. Transfer this amount to line 11 of Part I) | (19) | 00 | |
| 20. Total Income (Add lines 8, 9(f), 14 and 19) | (20) | 00 | |

| Part III | | Disposition of Income, Dues, Contributions, etc. (See inst.) | (A) Service Programs | (B) Fundraising | (C) General and Administrative | (D) Total |
|-------------------------------------|---|--|----------------------|-----------------|--------------------------------|-----------|
| Expenses Related to Declared Income | 21. | Compensation to officers, directors, trustees and key employees (Complete Part V) (21) | 00 | 00 | 00 | 00 |
| | 22. | Salaries, wages and commissions to employees. Number of employees <input type="text"/> (22) | 00 | 00 | 00 | 00 |
| | 23. | Interests (23) | 00 | 00 | 00 | 00 |
| | 24. | Taxes (Such as property, income, social security, unemployment, etc.) (24) | 00 | 00 | 00 | 00 |
| | 25. | Rents (25) | 00 | 00 | 00 | 00 |
| | 26. | Professional services (26) | 00 | 00 | 00 | 00 |
| | 27. | Depreciation (27) | 00 | 00 | 00 | 00 |
| | 28. | Dues, assessments, etc. to affiliated organizations (28) | 00 | 00 | 00 | 00 |
| | 29. | Miscellaneous expenses (Submit detail) (29) | 00 | 00 | 00 | 00 |
| | 30. | Total expenses related with the declared income (Add lines 21 through 29. Transfer the total of Column (D) to line 13 of Part I)..... (30) | 00 | 00 | 00 | 00 |
| Contributions | 31. | Contributions, gifts and grants paid (Include the name and social security number to whom they were paid). Submit detail if you need additional lines. | | | | |
| | (a) | (31a) | 00 | 00 | 00 | 00 |
| | (b) | (31b) | 00 | 00 | 00 | 00 |
| | (c) | (31c) | 00 | 00 | 00 | 00 |
| (d) | Total contributions, gifts and grants paid (Add lines 31(a) through 31(c). Transfer to line 14 of Part I)..... (31d) | 00 | 00 | 00 | 00 | |
| Other Expenses | 32. | Benefits paid to members or their dependents: | | | | |
| | (a) | Death, sickness, hospitalization, disability, life insurance or pensions benefits (32a) | | | | 00 |
| | (b) | Other benefits (Submit detail) (32b) | | | | 00 |
| | 33. | Additions to surplus and reserves (Submit itemized schedule) (33) | | | | 00 |
| 34. | Total Other Expenses (Add lines 32 and 33. Transfer to line 16 of Part I)..... (34) | | | | 00 | |
| 35. | Total Expenses (Add lines 30, 31(d) and 34)..... (35) | | | | 00 | |
| 36. | Excess (deficit) for the year (Subtract line 35 from line 20) (36) | | | | 00 | |
| 37. | Fund's balance at the beginning of the year (37) | | | | 00 | |
| 38. | Other changes in the fund's balance (Submit detail) (38) | | | | 00 | |
| 39. | Fund's balance at the end of the year (39) | | | | 00 | |

Part IV Balance Sheet

| | Beginning of the year | | Ending of the year | |
|--|-----------------------|-------|--------------------|-------|
| | | Total | | Total |
| Assets | | | | |
| 1. Cash (1) | | 00 | | 00 |
| 2. Notes and accounts receivable (2) | 00 | | 00 | |
| Less: Reserve for bad debts..... (2) | (00) | | (00) | |
| 3. Inventories (3) | | 00 | | 00 |
| 4. Investments in governmental obligations (4) | | 00 | | 00 |
| 5. Investments in non-governmental funds (5) | | 00 | | 00 |
| 6. Investments in corporate stocks (See instructions Part IV) (6) | | 00 | | 00 |
| 7. Other investments (7) | | 00 | | 00 |
| 8. Capital assets | | | | |
| (a) Depreciable or depletable assets (8a) | 00 | | 00 | |
| Less: Reserve for depreciation (or depletion) (8a) | (00) | | (00) | |
| (b) Land (8b) | | 00 | | 00 |
| 9. Other assets (9) | | 00 | | 00 |
| 10. Total Assets (10) | | 00 | | 00 |
| Liabilities | | | | |
| 11. Accounts payable (11) | 00 | | 00 | |
| 12. Bonds, notes and mortgages payable | | | | |
| (a) With original maturity date of less than 1 year..... (12a) | 00 | | 00 | |
| (b) With original maturity date of 1 year or more (12b) | 00 | | 00 | |
| 13. Other liabilities (13) | 00 | | 00 | |
| 14. Total Liabilities (14) | | 00 | | 00 |
| Stockholder's Equity | | | | |
| 15. Capital stock | | | | |
| (a) Preferred stocks (15a) | 00 | | 00 | |
| (b) Common stocks (15b) | 00 | | 00 | |
| 16. Membership certificates (16) | 00 | | 00 | |
| 17. Paid-in capital or capital surplus (Donated capital if a trust) (17) | 00 | | 00 | |
| 18. Surplus reserve (18) | 00 | | 00 | |
| 19. Surplus from operations and retained earnings (19) | 00 | | 00 | |
| 20. Total Stockholder's Equity (20) | | 00 | | 00 |
| 21. Total Liabilities and Stockholder's Equity (21) | | 00 | | 00 |

| Part V | | 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 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |
| | | | 00 | 00 | 00 | |

| Part VI | | 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 | |
| | | | 00 | |
| | | | 00 | |
| | | | 00 | |
| | | | 00 | |
| | | | 00 | |

| Part VII | | Questionnaire | | | | |
|---|---|---------------|--|-----|----|-----|
| Section A. Board of Director and Management | | | | Yes | No | N/A |
| 1. | (a) Indicate the number of members with voting rights in the board of directors at the end of the taxable year (1a) (If there is a significant difference in the voting rights among the members of the board of directors, or if board of directors delegates sufficient authority to an executive committee or to a committee of similar nature, submit explanation) | | | | | |
| | (b) Provide the number of members with voting rights included on line 1(a) who are independent (1b) | | | | | |
| 2. | Indicate if any officer, director, trustee or key employee keep a familiar or commercial relation with any other officer, director or key employee | (2) | | | | |
| 3. | Indicate if the organization delegates the control of the entity management aspects, customarily performed by and under the direct supervision of officers, directors, trustees or key employees, to management companies or other persons outside the entity | (3) | | | | |
| 4. | Indicate if the organization made significant changes to the entity's constitutive documents after the filing of the informative return for income tax exempt organizations corresponding to the previous taxable year | (4) | | | | |
| 5. | Indicate if the organization became aware during the year of a significant deviation of the organization's assets | (5) | | | | |
| 6. | Does the organization have members or stockholders? | (6) | | | | |
| 7. | (a) Does the organization have members, stockholders or other persons with power to elect or appoint one or more members of the board of director? | (7a) | | | | |
| | (b) Is any management decision reserved to (or subject to approval by) members, stockholders or persons other than the board of directors? | (7b) | | | | |
| 8. | Indicate if the organization contemporaneously documents the meetings or actions undertaken during the year by the following: | | | | | |
| | (a) The board of directors | (8a) | | | | |
| | (b) Each committee with authority to act in representation of the board of directors | (8b) | | | | |
| 9. | Indicate if there is any director, officer, trustee or key employee that cannot be reached at the entity's electronic mail address (If the answer is "Yes", provide the following information: | (9) | | | | |
| | Name _____ | | | | | |
| | Address _____ | | | | | |
| | E-mail _____ | | | | | |

Section C. Other Information (Continued)

Yes No NA

- 27. If the organization is exempt under Section 1101.01(10) of the Code, indicate the name of the organization that holds the title of the property: _____
- 28. Indicate if the organization is a successor from another organization that previously existed (28)
 Name of the previous organization: _____
 Address: _____
- 29. Indicate if the organization leased real property to (or) from other person or groups of persons related to the organization (29)
- 30. Indicate the number of members or participants _____
- 31. Indicate if the organization is in good standing with the filing of the Department of State's Annual Reports (31)
- 32. (a) Indicate if during the taxable year the organization established or discontinued any service program (32a)
 (b) If "Yes", did you notify the same to the Department of the Treasury? Indicate the notification date: _____ (32b)
- 33. Indicate whether the organization had any changes in the type of income, character, purpose for which it was organized or form of operating, that has not been previously informed to the Secretary of the Department of the Treasury (Submit detail of the changes) (33)
- 34. Indicate if during the year the organization was liquidated, dissolved or finished (34)
 If "Yes", submit detail and a copy of the Department of the State's dissolution.
- 35. Indicate whether the organization is controlled, or if it controls another institution (35)
 If "Yes", indicate the name and the employer identification number of said institution: _____
- 36. Indicate if any entity withheld income tax at source to the organization on any payment for services rendered during the taxable year. If "Yes", include such amount on line 24(c) of Part I (36)
- 37. Is the volume of business of the entity or aggregated volume of business of the group of related entities, if the entity is a member of said group, \$10,000,000 or more? (See instructions) (37)
 (a) Do you include audited financial statements, as established in Section 1061.15 of the Code? (See instructions) (37a)
 CPA Association Stamp Number _____
 (b) Do you include Schedule PCI - Uncertain Tax Positions? (37b)
 (c) If the entity is a member of a group of related entities and the volume of business is less than \$3,000,000, do you include audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section 1061.15(a)(5)(A)(ii) of the Code? (37c)
 CPA Association Stamp Number _____
 (d) If the entity is a member of a group of related entities and the entity business volume is equal to or more than \$3,000,000, do you include audited financial statements signed by a CPA licensed in Puerto Rico, as provided in Section 1061.15(a)(A)(i) of the Code? (37d)
 CPA Association Stamp Number _____
- 38. If the entity is not a member of a group of related entities, is the volume of business of the entity equal to or more than \$3,000,000 but less than \$10,000,000? (See instructions) (38)
 (a) Do you include audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section 1061.15(a)(3) of the Code? (38a)
 CPA Association Stamp Number _____
- 39. Did you request to change the accounting period? (39)
 Date of request _____
 Date of approval _____
- 40. At any time during the year, (a) did you buy, receive, or otherwise acquire (as a reward, award, or compensation); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (40)

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Part VIII Computation of Special Taxes

| | | | | |
|----|--|--|--|----|
| 1. | Special tax to the compensation received by officers, directors and highly paid employees: | | | |
| | (a) Compensations paid in excess of \$250,000 (See instructions) (1a) | | | 00 |
| | (b) Compensations paid in excess of \$500,000 (See instructions) (1b) | | | 00 |
| | (c) Compensations paid in excess of \$750,000 (See instructions) (1c) | | | 00 |
| | (d) Compensations paid in excess of \$1,000,000 (See instructions) (1d) | | | 00 |
| | (e) Total compensations paid (Add lines 1(a) through 1(d)) (1e) | | | 00 |
| | (f) Tax (Multiply line 1(e) by 37.5%) (1f) | | | 00 |
| 2. | Special tax for indemnification payments for harassment and related expenses: | | | |
| | (a) Total compensations paid (See instructions) (2a) | | | 00 |
| | (b) Tax (Multiply line 2(a) by 37.5%) (2b) | | | 00 |
| 3. | Total special tax determined (Add lines 1(f) and 2(b). Transfer the result to line 22 of Part I) (3) | | | 00 |

Schedule A Exempt Organization

Rev. 02.24



TAX COMPUTATION ON THE NET UNRELATED BUSINESS INCOME (OR LOSS)

20__

Taxable year beginning on _____ and ending on _____

| | | |
|--------------------------------|--|----------------------------------|
| Taxpayer's name | | Employer's Identification Number |
| Nature of industry or business | | Merchant's Registration Number |

Part I Determination of the Unrelated Business Income

| | | | |
|---|-----|--|----|
| 1. Net sales of goods or products (See instructions) | (1) | | 00 |
| 2. Less: Cost of goods sold or direct costs of production (From Part V, line 7) | (2) | | 00 |
| 3. Gross profit (or loss) on sales of goods or products (Subtract line 2 from line 1) | (3) | | 00 |
| (Gross profit margin percentage: 2022 _____% 2023 _____%. See instructions) | | | |
| 4. Gross income on sales of services | (4) | | 00 |
| 5. Rent income | (5) | | 00 |
| 6. Miscellaneous income (Submit detail) | (6) | | 00 |

Part II Determination of the Net Unrelated Business Income (or Loss) Subject to Tax

| | | Regular Tax | Alternative Minimum Tax |
|---|------|-------------|-------------------------|
| 7. Total income (Add lines 3 through 6 of Part I) | (7) | 00 | 00 |
| 8. Total deductions (From Part IV, line 57) | (8) | 00 | 00 |
| 9. Net unrelated business income (or loss) (Subtract line 8 from line 7) | (9) | 00 | 00 |
| 10. Less: Net operating loss deduction from preceding year (See instructions) | (10) | 00 | |
| 11. Net unrelated business income (or loss) before the deduction for dividends or benefits received from domestic corporations (Subtract line 10 from line 9. If line 9 is less than line 10, enter zero) | (11) | 00 | 00 |
| 12. Less: Dividends or benefits received from domestic corporations (See instructions) | (12) | 00 | |
| 13. Net unrelated business income (or loss) before the specific deduction (Subtract line 12 from line 11. If the result is less than zero, enter zero) | (13) | 00 | |
| 14. Less: Specific deduction (See instructions) | (14) | 00 | |
| 15. Net unrelated business income subject to normal tax (Subtract line 14 from line 13. If the result is less than zero, enter zero) | (15) | 00 | |
| 16. Less: Surtax deduction (See instructions) | (16) | 00 | |
| 17. Net income subject to surtax (Subtract line 16 from line 15. If the result is less than zero, enter zero) | (17) | 00 | |

Part III Computation of Tax

If the organization is taxed at corporate rates, complete line 18 and leave line 19 in blank. Otherwise, complete line 19 and leave line 18 in blank.

| | | | |
|--|-------|--|----|
| 18. Charitable and other organizations taxable at corporate rates (See instructions) | | | |
| (a) Normal tax (See instructions) | (18a) | | 00 |
| (b) Surtax (See instructions) | (18b) | | 00 |
| (c) Tax determined before the credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Add lines 18(a) and 18(b)) | (18c) | | 00 |
| (d) Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Submit Schedule C Corporation) | (18d) | | 00 |
| (e) Tax determined before the alternative minimum tax (Subtract line 18(d) from line 18(c)) | (18e) | | 00 |
| (f) Alternative minimum tax in excess of the regular tax (Submit Schedule A Corporation) | (18f) | | 00 |
| (g) Tax determined (Add lines 18(e) and 18(f). Transfer the result to line 23 of Part I of the return) | (18g) | | 00 |
| 19. Charitable and other purposes trusts (See instructions) | | | |
| (a) Normal tax (See instructions) | (19a) | | 00 |
| (b) Gradual adjustment amount (Submit Schedule P Individual) | (19b) | | 00 |
| (c) Regular tax before the credit for taxes paid to foreign countries, the United States, its states, territories and possessions (See instructions) | (19c) | | 00 |
| (d) Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Submit Schedule C Individual) | (19d) | | 00 |
| (e) Tax determined (Subtract line 19(d) from line 19(c). Transfer the result to line 23 of Part I of the return) | (19e) | | 00 |

| Part IV Deductions | | Regular Tax | Alternate Minimum Tax |
|---|--------------------------------|-------------|-----------------------|
| A. Deductions that must be reported on informative return: | | | |
| 1. Compensation to directors (See instructions Part VII) | (1) | 00 | 00 |
| 2. Compensation to officers (See instructions Part VIII) | (2) | 00 | 00 |
| 3. Salaries, commissions and bonuses to employees (See instructions) | (3) | 00 | 00 |
| 4. Salaries paid to young university students (Total \$ _____) "Internship Program of the Department of the Treasury" (Total \$ _____) (See instructions) | (4) | 00 | 00 |
| 5. Payments for services rendered in Puerto Rico (See instructions) | (5) | 00 | 00 |
| 6. Payments for services rendered outside of Puerto Rico (See instructions) | (6) | 00 | 00 |
| 7. Services subcontracted | (7) | 00 | 00 |
| 8. Lease, rent and fees paid (See instructions) (Personal \$ _____) (Real \$ _____) | (8) | 00 | 00 |
| 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) | (9) | 00 | 00 |
| 10. Telecommunication services | (10) | 00 | 00 |
| 11. Internet and cable or satellite television services | (11) | 00 | 00 |
| 12. Bundles (See instructions) | (12) | 00 | 00 |
| 13. Advertising | (13) | 00 | 00 |
| 14. Royalties | (14) | 00 | 00 |
| 15. Payments for virtual and technological tools and other subscriptions | (15) | 00 | 00 |
| 16. Professional associations fees and memberships paid for the benefit of employees | (16) | 00 | 00 |
| 17. Homeowners association fees | (17) | 00 | 00 |
| 18. Payments for judicial or extrajudicial indemnification | (18) | 00 | 00 |
| 19. Certain other expenses (See instructions) | (19) | 00 | 00 |
| 20. Subtotal (Add lines 1 through 19) | (20) | 00 | 00 |
| B. Deductions not reported on informative returns: | | | |
| 21. Interests on business debts: Mortgages \$ _____ Automobiles leases \$ _____ and Others \$ _____ | (21) | 00 | 00 |
| 22. Taxes, patents and licenses: | | | |
| (a) Property tax: (Personal \$ _____) (Real \$ _____) | (22a) | 00 | 00 |
| (b) Other taxes: Patents \$ _____ Licenses \$ _____ Others \$ _____ | (22b) | 00 | 00 |
| (c) State Insurance Fund Policy | (22c) | 00 | 00 |
| (d) Sales and use tax | (22d) | 00 | 00 |
| (e) Special contribution for professional and advisory services under Act 48-2013, as amended | (22e) | 00 | 00 |
| 23. Depreciation and amortization (Submit Schedule E No. _____) | (23) | 00 | 00 |
| 24. Depreciation for businesses with volume of \$3,000,000 or less (Submit Schedule E1 No. _____) | (24) | 00 | 00 |
| 25. Electric power | (25) | 00 | 00 |
| 26. Water and sewage | (26) | 00 | 00 |
| 27. Contributions to health or accident plans | (27) | 00 | 00 |
| 28. Social Security tax (FICA) | (28) | 00 | 00 |
| 29. Unemployment tax | (29) | 00 | 00 |
| 30. Contributions to qualified pensions plans (See instructions. Submit Form AS 6042.1) | (30) | 00 | 00 |
| 31. Deduction to employers for: Handicapped persons \$ _____ and Breastfeeding period \$ _____ (See inst.) | (31) | 00 | 00 |
| 32. Subtotal (Add lines 21 through 31) | (32) | 00 | 00 |
| C. Other deductions: Indicate if you include with this return (See instructions): <input checked="" type="radio"/> 1 Audited Financial Statement <input type="radio"/> 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association Stamp | | | |
| 33. Automobile expenses (Mileage _____) (See instructions) | AUP <input type="radio"/> (33) | 00 | 00 |
| 34. Other motor vehicle expenses (See instructions) | AUP <input type="radio"/> (34) | 00 | 00 |
| 35. Repairs and maintenance | AUP <input type="radio"/> (35) | 00 | 00 |
| 36. Travel expenses (Total expenses \$ _____) | AUP <input type="radio"/> (36) | 00 | 00 |
| 37. Meal and entertainment expenses (Total expenses \$ _____) (See instructions) | AUP <input type="radio"/> (37) | 00 | 00 |
| 38. Materials and office supplies | AUP <input type="radio"/> (38) | 00 | 00 |
| 39. Materials used directly in the trade or business | AUP <input type="radio"/> (39) | 00 | 00 |
| 40. Stamps, vouchers and fees | AUP <input type="radio"/> (40) | 00 | 00 |
| 41. Postage and shipping charges | AUP <input type="radio"/> (41) | 00 | 00 |
| 42. Uniforms | AUP <input type="radio"/> (42) | 00 | 00 |
| 43. Parking and toll | AUP <input type="radio"/> (43) | 00 | 00 |
| 44. Office expenses | AUP <input type="radio"/> (44) | 00 | 00 |
| 45. Bank fees | AUP <input type="radio"/> (45) | 00 | 00 |
| 46. Bad debts | AUP <input type="radio"/> (46) | 00 | 00 |
| 47. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions) | AUP <input type="radio"/> (47) | 00 | 00 |
| 48. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$ _____) | AUP <input type="radio"/> (48) | 00 | 00 |
| 49. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) | AUP <input type="radio"/> (49) | 00 | 00 |
| 50. Losses from fires, storms, other casualties, or theft (See instructions) | AUP <input type="radio"/> (50) | 00 | 00 |
| 51. Management fees | AUP <input type="radio"/> (51) | 00 | 00 |
| 52. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company (See instructions) | AUP <input type="radio"/> (52) | 00 | 00 |
| 53. Other deductions (Submit detail) | AUP <input type="radio"/> (53) | 00 | 00 |
| 54. Subtotal (Add lines 33 through 53) | (54) | 00 | 00 |
| 55. Charitable contributions (Submit Schedule CC Exempt Organization) | AUP <input type="radio"/> (55) | 00 | 00 |
| 56. Allowable deduction for investment in a Private Equity Fund (See instructions) | AUP <input type="radio"/> (56) | 00 | 00 |
| 57. Total deductions (Add lines 20, 32, 54, 55 and 56. Transfer to Part II, line 8) | (57) | 00 | 00 |

| Part V Cost of Goods Sold | | | |
|---|--|-----|----|
| 1. Inventory at the beginning of the year | 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "C" o "MV" | (1) | 00 |
| 2. Purchase of materials or merchandise | | (2) | 00 |
| 3. Direct wages | | (3) | 00 |
| 4. Other direct costs (From Part VI, line 17) | | (4) | 00 |
| 5. Cost of good available for sale (Add lines 1 through 4) | | (5) | 00 |
| 6. Less: Inventory at the end of the year | 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "C" o "MV" | (6) | 00 |
| 7. Total cost of goods sold or direct costs of production (Subtract line 6 from line 5. Transfer to Part I, line 2) | | (7) | 00 |

| Part VI Other Direct Costs | | | |
|---|---------|--|---------|
| Item | Amount | Item | Amount |
| 1. Salaries, wages and bonuses | (1) 00 | 11. Water and sewage | (11) 00 |
| 2. Social security tax (FICA) | (2) 00 | 12. Rent | (12) 00 |
| 3. Unemployment tax | (3) 00 | 13. Packing products expenses | (13) 00 |
| 4. State Insurance Fund Premiums | (4) 00 | 14. Meals expenses paid to production employees Total \$ | (14) 00 |
| 5. Contributions to health or accident plans | (5) 00 | 15. Depreciation (Submit Schedule E No. ____ or Schedule E1 No. ____) | (15) 00 |
| 6. Insurances premiums (Except contributions to health or accidents plans) | (6) 00 | 16. Other direct costs (Submit detail) | (16) 00 |
| 7. Excise taxes / Use taxes | (7) 00 | 17. Total other direct costs (Add lines 1 through 16. Transfer to Part V, line 4) | (17) 00 |
| 8. Sales and use tax on imports | (8) 00 | | |
| 9. Repairs and maintenance | (9) 00 | | |
| 10. Electric power | (10) 00 | | |

| Part VII Compensation to Directors Attributable to the Unrelated Business Income | | | |
|--|------------------------|---|--|
| Name of director | Social security number | Percentage of the time dedicated to the unrelated business income | Compensation attributable to the unrelated business income |
| | | % | 00 |
| | | % | 00 |
| | | % | 00 |
| | | % | 00 |
| Total compensation to directors (Transfer to Part IV, line 1) | | | 00 |

| Part VIII Compensation to Officers and Key Employees Attributable to the Unrelated Business Income | | | |
|--|------------------------|---|--|
| Name of officer | Social security number | Percentage of the time dedicated to the unrelated business income | Compensation attributable to the unrelated business income |
| | | % | 00 |
| | | % | 00 |
| | | % | 00 |
| | | % | 00 |
| Total compensation to officers and key employees attributable to the unrelated business income (Transfer to Part IV, line 2) | | | 00 |

Retention Period: Ten (10) years

Schedule B1 Exempt Organization

Rev. 02.24



EXEMPT ORGANIZATIONS TAX CREDITS

20__

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

Taxpayer's name

Employer Identification Number

Part I Tax Credits Pre Tax Credits Manager (See instructions)

Use lines 1 through 19 of this part to claim only the tax credits generated or purchased that are considered Pre Tax Credits Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.

| | (A) Pre Tax Credits Manager (Balance Available) | (B) Pre Tax Credits Manager (Amount to be Claimed) | (C) Pre Tax Credits Manager (Carryover for Subsequent Years) (Col. A - Col. B) |
|--|--|---|--|
| 1. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended) (1) | 00 | 00 | 00 |
| 2. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d)(3)(B) applicable only to eligible businesses under Section 2(d)(1)(H)) (2) | 00 | 00 | 00 |
| 3. Credit for the purchase of products manufactured in Puerto Rico (Act 135-1997, as amended; Act 73-2008, as amended; Act 83-2010, as amended; or Act 60-2019, as amended) (3) | 00 | 00 | 00 |
| 4. Technology transfer investment credit (Act 73-2008, as amended - Section 5(f); Act 83-2010, as amended - Article 2.11(d); or Act 60-2019, as amended) (See instructions) (4) | 00 | 00 | 00 |
| 5. Credit for investment in research and development activities (Act 73-2008, as amended - Section 5(c); Act 83-2010, as amended - Article 2.11(c); or Act 60-2019, as amended - Section 3030.01) (See instructions) (5) | 00 | 00 | 00 |
| 6. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6) (See instructions) (6) | 00 | 00 | 00 |
| 7. Credit for contributions to former governors' foundations (Act 1-2011, as amended - Section 1051.10) (7) | 00 | 00 | 00 |
| 8. Credit for construction investment in urban centers (Act 212-2002, as amended) (8) | 00 | 00 | 00 |
| 9. Credit for Puerto Rico conservation easement (Act 183-2001, as amended) (9) | 00 | 00 | 00 |
| 10. Credit for investment in rental housing to the elderly (Act 77-2015, as amended) (10) | 00 | 00 | 00 |
| 11. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended) (11) | 00 | 00 | 00 |
| 12. Credit for investment in housing infrastructure (Act 98-2001, as amended) (12) | 00 | 00 | 00 |
| 13. Credit for investment in project infrastructure for film projects (Act 27-2011, as amended) (13) | 00 | 00 | 00 |
| 14. Credit for investment in opportunity zones (Act 60-2019, as amended) (14) | 00 | 00 | 00 |
| 15. Credit for payments of membership certificates of employees-owned special corporations (Act 1-2011, as amended - Section 1113.14) (15) | 00 | 00 | 00 |
| 16. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended) (16) | 00 | 00 | 00 |
| 17. Credit for tourism investment - Regular credit (Act 74-2010, as amended) (17) | 00 | 00 | 00 |
| 18. Credit for job creation (Act 73-2008 - Section 5(b); or Act 83-2010) (18) | 00 | 00 | 00 |
| 19. Other Pre Tax Credits Manager credits not included on the preceding lines (Submit detail) .. (19) | 00 | 00 | 00 |
| 20. Subtotal (Add lines 1 through 19 of this part and enter the total in Columns A, B, and C) (20) | 00 | 00 | 00 |
| 21. Total Pre Tax Credit Manager credits to be claimed (Enter the amount from Column B, line 20)..... (21) | | | 00 |
| 22. Carryforward credits (Enter the amount from Column C, line 20) (22) | | | 00 |

Continue on back.

Retention Period: Ten (10) years

Part II Tax Credits Post Tax Credits Manager (See instructions)

Use lines 1 through 21 of this part to claim only the tax credits generated or purchased that are considered Post Tax Credits Manager. The tax credits claimed in this part must be duly registered in the Tax Credit Manager (TCM). The amount included must be the amount you are claiming against the tax in the return, net of all limitation, and for which the credit available in the TCM shall be reduced.

Post Tax Credits Manager (Amount to be Claimed)

| | | |
|--|------|----|
| 1. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended) | (1) | 00 |
| 2. Credit to hospital units for eligible payroll expenses (Act 168 of 1968, as amended) | (2) | 00 |
| 3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d)) (See instructions) | (3) | 00 |
| 4. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d)(3)(B) applicable only to eligible businesses under Section 2(d)(1)(H)) (See instructions) | (4) | 00 |
| 5. Credit for the purchase of products manufactured in Puerto Rico (Act 135-1997, as amended; Act 73-2008, as amended; Act 83-2010, as amended; or Act 60-2019, as amended) (See instructions) | (5) | 00 |
| 6. Technology transfer investment credit (Act 73-2008, as amended - Section 5(f); Act 83-2010, as amended - Article 2.11(d); or Act 60-2019, as amended) (See instructions) | (6) | 00 |
| 7. Credit for investment in research and development activities (Act 73-2008, as amended - Section 5(c); Act 83-2010, as amended - Article 2.11(c); or Act 60-2019, as amended - Section 3030.01) (See instructions) | (7) | 00 |
| 8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6) (See instructions) | (8) | 00 |
| 9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10) | (9) | 00 |
| 10. Credit for construction investment in urban centers (Act 212-2002, as amended) | (10) | 00 |
| 11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended) | (11) | 00 |
| 12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended) | (12) | 00 |
| 13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended) | (13) | 00 |
| 14. Credit for investment in housing infrastructure (Act 98-2001, as amended) | (14) | 00 |
| 15. Credit for investment in project infrastructure for film projects (Act 27-2011, as amended) | (15) | 00 |
| 16. Credit for investment in opportunity zones (Act 60-2019, as amended) | (16) | 00 |
| 17. Credit for payments of membership certificates of employees-owned special corporations (Act 1-2011, as amended - Section 1113.14) | (17) | 00 |
| 18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14) | (18) | 00 |
| 19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended) | (19) | 00 |
| 20. Credit for tourism investment - Regular credit (Act 74-2010, as amended) | (20) | 00 |
| 21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail) | (21) | 00 |
| 22. Total Post Tax Credit Manager credits to be claimed (Add lines 1 through 21 of this part) | (22) | 00 |

Part III Total Tax Credits

| | | |
|---|-----|----|
| 1. Total Pre Tax Credit Manager credits to be claimed (Enter the amount from Part I, line 21) | (1) | 00 |
| 2. Total Post Tax Credit Manager credits to be claimed (Enter the amount from Part II, line 22) | (2) | 00 |
| 3. Total tax credits to be claimed (Add lines 1 and 2 of this part. Transfer this amount to Part I, line 24(a) of Form 480.70(OE)) | (3) | 00 |

Retention Period: Ten (10) years

DO NOT USE FOR FILING.

Schedule CC Exempt Organization

Rev. 02.24



CHARITABLE CONTRIBUTIONS

20__

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

Taxpayer's name

Employer Identification Number

Part I Charitable Contributions Made Directly by the Taxpayer

| Name of Person or Institution to whom Payment was Made | Employer Identification Number | Nature of Organization | Contribution |
|--|--------------------------------|------------------------|--------------|
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |

1. Contributions made directly by the taxpayer (1) 00

Part II Charitable Contributions made through Pass-Through Entities

| Taxable Year of the Informative Return | Pass-Through Entity's Name | Pass-Through Entity's Identification Number | Control Number | Electronic Filing Confirmation Number | Contribution |
|--|----------------------------|---|----------------|---------------------------------------|--------------|
| | | | | | 00 |
| | | | | | 00 |
| | | | | | 00 |
| | | | | | 00 |
| | | | | | 00 |

1. Charitable contributions made through pass-through entities (1) 00

Part III Calculation of the Deduction for Charitable Contributions

| | | |
|---|-----|----|
| 1. Total contributions made during the year (Add lines 1, Parts I and II) | (1) | 00 |
| 2. Carryforward contributions from previous years (See instructions) | (2) | 00 |
| 3. Total contributions made during the year plus carryforward contributions from previous year (Add lines 1 and 2) | (3) | 00 |
| 4. Net income limitation (See instructions) | (4) | 00 |
| 5. Total admissible deduction for contributions (Enter the smaller of the lines 3 or 4. Transfer the total to line 55, Part IV of Schedule A Exempt Organization) | (5) | 00 |
| 6. Carryforward amount to next year (Subtract line 5 from line 3. If the result is less than zero, enter zero) | (6) | 00 |