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Та	xpayer's First Name	Initial	Last N	lame		Secon	id Last Nam	e	Ta	kpayer's S	Social Se	ecurity	Number		YEAR ( numbe	If you che r and date	cked thi e of dea	th of th	he dec	cate soc eased s Moth	
Po	stal Address									Date of I	Birth		Gender				Receipt				
									Davi	Maath	Veee										
									Day Sp	ouse's So	Year cial Se		_	-							
					Zip Code																
Sp	ouse's First Name	Initial	Last N	lame		Secon	d Last Name	е	Sp	ouse's Dat	e of Birth	1	Gender								
Hon	ne Address (Town or Urbaniz	zation Numbe	er Street	)						Manth	Veer										
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В	Resident				ing informati						> Gove			•		ublic Co	rporati	ons E	mpio	yee	
	1. <b>O</b> D	Date move	d to P.I	R. (Da	y Mor	th	Year	)			Priva										
					DayM		Year				Retir						1				
С					entire year ( period that vo						Othe		yea (in	dicate	principa	industr	y or bi	usines	5S)		
_	that is not	included on	this retu	um? (If y	you answered				H	I. FILING		_	THE E	ND OF	THE T	AXABLE	YEAR	R:			
		Attributable		•						1. ⊂	> Marri		$\sim$	. <b>f</b>		<u> </u>	-		4.41		1-
D	2. Change	Attributable of addres		spous	e ə								CO Ind			the opti		ompu	latioi	i anu ș	yo to
E	OD Did you r	equest an	extensi							2. 🤇	> Indivi	idual t	axpaye	r 🔳							
F	. O O Did you h 1. O T		itract w	ith the	Government	?		U								and soc aration of					
	2.05														ith spou		proper	ity pie	nupua	ai ayiee	EIIIEIII
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											,			name	and so	cial sec	curity	numb	er at	oove)	
					-	_		OUR RE	_	_	_	_			_			-			
_	1. AMOUNT OVER																	1)			00
Refund	A) To be credite B) Contribution																(	1			00
<u>ef</u>	C) Contribution t																				00
<b>–</b>	D) TO BE REFU																				00
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۲	2. AMOUNT OF TA				,												,	· /			00
Payment	3. Less: Amount p							-		-							(3	-4			00
ayı														· · · · · · · · · · · · · · · · · · ·			0	_			
٩	4. BALANCE OF T			-														4)			00
-	DALANCE OF I		oublind					ZATION F									(	.,			00
sit	Type of account			Rou	ting/transit i				7		int num		- ,							· ·	
Deposit	Checking C	Saving	S																		
ല്	Account in the	name of:								and											
_			-		as it appears					•			,								
	ereby declare under d complete. The decl																				
	payer's Signature		P				Date			ouse's Si									Date		
1									1												
Spe	ecialist's Name (Print)								Na	ame of the l	Firm or B	lusiness	3								
							D-4			16	40	- 11 - 1									
Spe	ecialist's Signature						Date			lf-employe I in here)	ed Specia		Regist	ration Nu	mber						
NO	TE TO TAXPAYER: Indi	cate if you	made p	aymen	ts for the pre	paration	of your re	eturn:	Yes	🔵 No.	lf you a	nswere	ed "Yes	', requir	e the Sp	ecialist's	signat	ure an	d regi	stratio	n number.

|--|

Form	482.0		Page	2
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Rev.	Jul 5 23		Form 482.0 - Page
	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 21 ndividual. On the other hand, if you choose the optional tax (Sec 1021.06 of the Code), do not complete Part 2, neither lines 14 through 22 of Part 3, and complete Sched		
	1. Wages, Commissions, Allowances and Tips (Submit all your Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).       A-Income Tax Withheld		B-Wages,Commissions, Allowances and Tips
	(i) Total of withholding statements with this return	Γ	00
	(ii) Total of withholding statements with this return under a qualified physician decree		00
		(1B)	00
	C- Wages reported on a Federal W-2 Form Sec. 1031.02(a)(37) of the Code Income Tax Withheld		Federal Wages
	(i) Total of W-2 Forms with this return	Г	00
	(ii) Total of W-2 Forms with this return under a qualified physician decree	Ľ	00
	2. Other Income (or Losses):	Г	
	A) Total distributions from qualified retirement plans (Schedule D Individual, Part IV, line 25)	(2A)	00
	B) Gain (or loss) from sale or exchange of capital assets (Schedule D Individual, Part V, line 35 or 36, as applicable)	(2B)	00
	C) Interests (Schedule FF Individual, Part I, line 5) (Total \$)	(2C)	00
	D) Dividends from corporations (Schedule FF Individual, Part II, line 4) (Total \$)	(2D)	00
	E) Distributions from Governmental Plans (Schedule F Individual, Part II, line 3)	(2E)	00
	F) Distributions from Individual Retirement Accounts and Educational Contribution Accounts (Schedule F Individual, Part I, line 2)	(2F)	00
ĮΈ	G) Other income (Schedule F Individual, Part V, line 5 and Schedule FF Individual, Part III, line 4) (Total \$)	(2G)	00
Part	H) Income from annuities and pensions (Schedule H Individual, Part II, line 12)	(2H)	00
	I) Dividends from Capital Investment or Tourism Fund (See instructions)		00
	J) Net long-term capital gain on Investment Funds (See instructions)	(2J)	00
	K) Distributable share on profits from pass-through entities (Submit Schedule R Individual) (Total \$)	(2K)	00
	L) Distributions from deferred compensation plans, or partial or lump-sum distributions from qualified retirement plans and fixed or variable annuities		
	not subject to a preferential rate (Schedule F Individual, Part III or IV, line 1, as applicable)		00
	M) Income from salaries, wages, compensations or public shows received by a nonresident individual (Form 480.6C)		00
	N) Alimony received (Payer's social security No)		00
	O) Distributions due to a disaster declared by the Governor of Puerto Rico (See instructions) (Schedule F Ind., Part VI, line 3 or 5, as applicable)		00
	P) Gain (or loss) from manufacturing business (Schedule J Individual, Part IV, line 9) (Total \$)		00
	Q) Gain (or loss) from the sale of goods (Schedule K Individual, Part IV, line 9) (Total \$)		00
	R) Gain (or loss) from farming (Schedule L Individual, Part IV, line 9) (Total \$)	(2R)	00
		(2S)	00
	T) Gain (or loss) from rental business (Schedule N Individual, Part IV, line 9) (Total \$)		00
1	3. Total Income (Add lines 1B, 1C and 2A through 2T)		00
	4. Alimony Paid (Recipient's social security No) (Judgment No)		
⊢	5. Adjusted Gross Income (Subtract line 4 from line 3)		
	6. Total Deductions (Schedule A Individual, Part I, line 11 or Part II, line 6)		
	7. Personal Exemption (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500)	(/)	
		00	
~			00
Part	C) Total Exemption for Dependents (Add lines 8A and 8B) (		00
٦	9. Additional Personal Exemption for Veterans (\$1,500 per veteran. If both spouses are veterans, \$3,000)		00
1	10. Total Deductions and Exemptions (Add lines 6 through 9)		
	11. Net income before the deduction for Private Equity investment (Subtract line 10 from line 5. If line 10 is more than line 5, enter zero)		
1	12. Allowable deduction for Private Equity investment (See instructions)		
	13. NET TAXABLE INCOME (Subtract line 12 from line 11. If line 12 is more than line 11, enter zero)	(13)	

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Γ	14. TAX: 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien			
	● 4 Form AS 2668.1 ● 5 Optional Tax (Schedule X Individual)	(14)		00
1	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)	(15)		00
	16. Total Normal Tax (Add lines 14 and 15)	(16)		00
	17. REGULAR TAX BEFORE THE CREDIT (Multiply line 16 by 🔿 1 95% or 🔿 2 92%) (See instructions)	(17)		00
	18. Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Submit Schedule C Individual) (See instructions)	(18)		00
	19. NET REGULAR TAX (Subtract line 18 from line 17)	(19)		00
	20. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions)	(20)		00
	21. Credit for alternate basic tax (Schedule O Individual, Part III, line 4)			00
	22. TOTAL TAX DETERMINED (Subtract line 21 from the sum of lines 19 and 20 or enter the amount from Schedule CO Individual, Part III, line 10, as applicable)			00
	23. Optional Tax (Schedule X Individual, Part II, line 6)			00
	24. Recapture of credit claimed in excess (Schedule B Individual, Part I, line 3)			00
<u>س</u>	25. Tax credits (Schedule B Individual, Part II, line 28)			00
Part	26. TAX LIABILITY (Subtract line 25 from the sum of lines 22, 23 and 24. If it is less than zero, enter zero)	(26)		00
Γ	27. TAX WITHHELD, PAID AND REIMBURSABLE CREDITS:	00		
	A) Tax withheid on wages (Add lines 1A and 1C of Part 1 or lines 1A and 2A, Part 1 of Schedule CO individual)	00		
	B) Other payments and withholdings (Schedule B Individual, Part III, line 22)	00		
	C) Employment credit (See instructions)	00		
	D) Reimbursable credits from the Federal Government (See instructions)	00		
	E) Amount paid with automatic extension of time	(27F)		00
		(28)		00
	28. AMOUNT OF TAX DUE (If line 27F is less than line 26, enter the difference here, otherwise, enter on line 29)			00
				00
	30. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part II, line 21)			
	31. BALANCE: If line 29 is more than the sum of lines 28 and 30, you have an overpayment. Enter the difference here and on line 1 of page 1.			
	<ul> <li>If line 29 is less than the sum of lines 28 and 30, you have a balance of tax due. Enter the difference here and on line 2 of page 1.</li> <li>If the difference between line 29 and the sum of lines 28 and 30 is equal to zero, enter zero here and sign your return on page 1.</li> </ul>			00
	THE AMOUNT SHOWN ON LINE 31 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.	(31)		
Γ	1. At any time during the year, did you (a) buy, receive, or otherwise acquire (as a reward, award, or compensation); or (b) sell, exchange, gift, or	otherwise dispose	Y	YES NO
	of a digital asset (or a financial interest in a digital asset)?		(1)	-
	2. Other excluded or tax exempt income? (Sumit Schedule IE Individual)			
	3. Resident individual investor? (Submit Schedule F1 Individual)			
	(a) O Taxpayer (Decree No)			
	(b) O Spouse (Decree No.			
	4. Did you hold financial accounts outside of Puerto Rico or the United States that must be reported under Section 1061.25 of the Code? (See insi	tructions) (Submit		
e.	Schedule CFF Individual)		(4)	
u	5. Active military service in a combat zone during the taxable year?		(5)	
ē	Date in which you ceased in the service: Day Month Year			
Questionnaire	6. Qualified physician under Act 14-2017 or Act 60-2019?		(6)	
Ιđ	(a) 🔿 Taxpayer (Decree No)			
	(b) O Spouse (Decree No)			
1	7. Did you choose the optional tax (Section 1021.06 of the Code)? (Submit Schedule X Individual)		(7)	
1	8. Do you report the result of the operations of a Disregarded Entity? (See instructions)		(8)	
1	(a) If you are making an election with this return to be treated as a Disregarded Entity, are you including Form AS 6045?			
	9. Do you report wages as a Remote Worker		(9)	
1	(a) 🔿 Taxpayer			
	(b) O Spouse			
	Retention Period: Ten (10) years			

en (10) ye

Schedule	Α	Individua
Rev. Jul 5 23		COVERNMENT COMBO

# DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

Rev. Jul 5 23

Taxable year beginning on\_ and ending on\_ 2023

Social Security Number

Taxpayer's name

Part	Deductions Applica	able to Individual Taxpa	yers (See instructions	5)					
1.	Home mortgage interests				1				
	Type of Property	Address	Country/State	Zip Code	Total 480.7A	Forms 1098 and Others	(A) Amount480.7A	1	(B) Amount 1098 and Others
	a) Principal residence						(1a)	00	00
	b) Second residence						(1b)	00	00
	c) Section 1033.15(a)(1)(F) (See inst.) Borrower's Soc. Sec. No. Joint Borrower's Soc. Sec. No.								
	d) Loan Origination Fees (Points) Pa	id Diractly by Barrowar (Saa	instructions)			(1d)	(1c)	00	00
									00
	e) Loan Discounts (Points) Paid Dire							00	00
	f) Subtotal home mortgage interests p							00	00
	g) Total home mortgage interests p							(1g)	00
	h) Limit (Multiply the sum of Part 1, line Individual by 30% and enter he	re)						(1h)	00
	<ul> <li>Allowable deduction for mortgag for any of the 3 previous years,</li> </ul>							(1i)	00
2.	Casualty loss on your principal resi	dence (See instructions).						(2)	00
3.	Medical expenses (Part III, line 3) Charitable contributions (Part III, lin	0)						(3)	00
4. 5.	Loss of personal property as a resu	It of certain casualties (Se	einstructions)					(5)	00
6.	Subtotal (Enter the sum of lines 1( C of Part II, line 1 of Schedule CO Ir	i) through 5. If you choose	the optional computation	on, transfer 5	0% of this	amountte	b Columns B and		00
	DEDUCTIONS INDIVIDUALLY A	LLOCATED IN THE CA	SE OF THE OPTIONA	L COMPUT	ATION (	See instr	uctions):		
7.	Contributions to individual retirement	· · · · · · · · · · · · · · · · · · ·				xpayer	B - Spouse		
	Financial institution	Account No.	Employer Identification	on No.	Contr	ibution	Contribution		
						00		00	
	a) Total individual contributions (	Total of Columns A and B	respectively)	(7a)				00	
	b) Total contributions (Enter the s	um of line 7(a), Columns A	and B)					(7b)	00
8.	Educational Contribution and My Fu	uture Accounts (Schedule	A1 Individual, Part II) (Se	e inst.):	A - Ta		B - Spouse	00	
	a)Total individual contributions b)Total contributions (Enter the s	umofline 8(a) Columns A	and B)	(8a) L		[00		(8b)	00
9.	Interests paid on students loans at	university level (See instru	ictions):					(00)	
	Financial institution	Account No.	Employer Identification	on No.	Am	ount	Amount	_	
						00		00	
	a) Total interests paid individual	v (Total of Calumna A and	D. recencetively)	(0-)		00		00	
	b) Total interests paid (Enter the s	um of line 9(a). Columns A and	and B)	(aa) [				(9b)	00
10.	Subtotal deductions individually a	llocated in the case of the o	optional computation (E	nter the _	A - Ta	xpayer	B - Spouse		
	sum of lines 7(a), 8(a) and 9(a), Co	olumns A and B, respective	ely. Transfer to Column	s B and		00		00	
11.	C of Part II, line 2 of Schedule CO In Total deductions applicable to	individual)	Id lines 6 7(b) 8(b) an	d 9(b) Tran	sfer to Pa	rt 2 line 6	S of the return If	00	
	you answered "No" to question B or	n page 1 of the return, cont	inue with Part II. If you c	hoose the op	tional cor	nputation	, do not complete		
	Part II and continue in Part IV of Sc	/						(11)	00
Par	Computation of All	owable Amounts of Dec	luctions to Nonresid	ents or Par	t-Year Re	esidents			
1. ]	otal gross income earned during th	e period of residence in P	uerto Rico (Part 1, line 5	of the return	ו)			(1)	00
2.1	otal gross income earned during th	ie period of nonresidence	in Puerto Rico (Questio	on C on page	e 1 of the r	eturn)		(2)	00
3. I 4. F	otal Gross Income (Add lines 1 and Percentage of income related to the	period of residence in Pu	erto Rico (Divide line 1 l	ov line 3. Ent	er the res	ult rounde	ed to two decimal	(3)	
r	places)	·	``````````````````````````````````````	-				(4)	%
5. 1	otal deductions applicable to indivi	dual taxpayers (Part I, line	: 11)					(5)	00
6. 1	otal deductions attributable to the p	eriod of residence in Puer	to Rico (Multiply line 5 b	y line 4 and t	ransfer to	Part 2, lin	e 6 of the return)	(6)	00

Rev. Jul 523

Taxpayer's name				Social Sec	urity Numb	er	
Part III Medical Expen	ses and Charitable C	ontributions					
Name of person or institution to whom payment was made	Employer Identification Number	(A) Medical Expenses	(B) Cor	ntributions	Nature of Organization	(C) Conservation Easement and Museological Institutions	<b>(D)</b> Contributions to Municipalities and Others
Charitable contributions to eligible nonprofit organizations or entities reported on a Form 499R-2/W-2PR, 480.60EC or 480.60F.				00			
		oc	)	00		00	00
		ос	)	00		00	00
		oc	)	00		00	00
		00		00		00	00
		00		00		00	00
				00		00	00
		00		00		00	00
	NIE/			00		00	00
	INF			00		00	00
				00		00	00
- PL	RP			00	Dh	00	00
				00		00	00
				00		00	00
1. Total Columns A, B, C and D				00		00	00
2. Multiply the adjusted gross incom return or Part I, line 6, Columns B	and C of Schedule CO						
Individual) by 6% and enter here (			2				
<ol> <li>Allowable deduction for medical e 2 from line 1. Enter here and ir Schedule)</li> </ol>	n Part I, line 3 of this	00	)		1		
4. Multiply the adjusted gross incom Columns B and C of Schedule CO Inc			)	00	-		
5. Deduction for contributions (Enter	r the smaller of lines 1B ar	nd 4)(5)	)	00			
6. Multiply the adjusted gross income Individual) by 30% and enter here						00	
7. Deduction for contributions to Conse	ervation Easements and Mu	seological Institutions (Ente	er the smaller	of lines 1C an	nd 6) (7)	00	
8. Total allowable deductions for cont	ributions (Add lines 1D, 5 a	and 7. Enter here and in Pa	art I, line 4 of	this Schedule	)	(8)	00

Retention Period:	Ten (10) years

TREASURE OVERAMINE OF PULS

# DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION AND MY FUTURE ACCOUNTS

and ending on

2023

Taxpayer's name

Taxable year beginning on \_\_\_\_\_, \_\_\_\_,

Schedule A1 No.

Social Security Number

Part I

Dependent's Information (See instructions)

#### 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/ Married Filing Separately if the exemption for dependent is claimed under the joint custody rule or taxpayers filing under the personal status of married filing separately. In both cases, the exemption will be \$1,250 for each taxpayer.

	First Name, Initial	Last Name	Second Last Name	Joint Custody/ Married Filing Separately	Elegible for Employment Credit	Date of Birth Day / Month / Year	Relationship	Category* (N)(U)(I)	Social Security Number
(1)				0	0				
(2)				0	0				
(3)				0	0				
(4)				0	0				
(5)				0	0	G			
(6)		UI		0	0		<b>U</b>		
(7)				0	0				
(8)			NC	0	0	US			R
(9)				0	0				
(10)			- E	0	0	NC			
(11) (12)				0	0				
(12)				0	0				
(13)				0	0				
(14)				0	0				
(15)				0	0				
(16)				0	0				
(17)				0	0				
(18)				0	0				
(18) (19) (20)				0	0				
(20)				0	0				

i (*)						_			
Ē	First Name, Initial	Last Name	Second Last Name	al Last Name Second Last Name Date of Birth (Day/Month/Year) Relationship	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount
		Financial institution		Account number		Employer Identification Number	0 1 Taxpayer	1 Educational Contribution	
_		:	:		:			4	00
(2)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
<u> </u>		Financial institution		Account number		Employer Identification Number	0 2 Spouse	O 2 My Future	00
(3)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
		Financial institution		Account number		Employer Identification Number	0 1 Taxpayer 0 2 Spouse	0 1 Educational Contribution 0 2 My Future	00
(4)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
•		Financial institution		Account number		Employer Identification Number	0 2 Spouse	2 My Future	00
(2)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
-		Financial institution		Account number		Employer Identification Number	0 2 Spouse	0 2 My Future	00
(9)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
		Financial institution		Account number		Employer Identification Number	0 2 Spouse	0 1 Educational Contribution 0 2 My Future	00
(2)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
		Financial institution		Account number		Employer Identification Number	2 Spouse	0 2 My Future	00
(8)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
-		Financial institution		Account number		Employer Identification Number	O 2 Spouse	0 2 My Future	00
(6)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
-		Financial institution		Account number		Employer Identification Number	O 2 Spouse	O 2 My Future	00
(10)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
-		Financial institution		Account number		Employer Identification Number	0 2 Spouse	0 2 My Future	00
(11)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
-		Financial institution		Account number		Employer Identification Number	0 2 Spouse	O 2 My Future	00
(12)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
-		Financial institution		Account number		Employer Identification Number	0 2 Spouse	O 2 My Future	00
(13)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
-		Financial institution		Account number		Employer Identification Number	0 2 Spouse	O 2 My Future	00
(14)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
		Financial institution		Account number		Employer Identification Number	O 2 Spouse	$\sim $	00
(15)	First Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Type of Account	Contributed Amount (Not to exceed from \$500 each)
		Financial institution		Account number		Employer Identification Number	0 2 Spouse		00
(16)	: : : :			T فقرار المرافق المرافع من المرافع الم					

Rev. Jul 5 23	TAX ON INCO	OME SUBJE	CT TO PREF	ERENTIAL R	ATES		20	23
The state of the s	Taxable year beginni	ng on	,and ending	gon				
Taxpayer's name				<b>1</b> Taxpayer	Fill in one: <b>2</b> Spous	e 🔿 <b>3</b> Both	Social Secu	rity 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 15%	Taxed at 10%	Taxed at 4%	Taxed at %	Taxed at %	Taxed at %
1. Adjusted Gross Income	(1) 00							
2. Add: Alimony paid (Part 1, line 4 of the return or Part I, line 5, Column	• • • • • • • • • • • • • • • • • • • •							
B or C of Schedule CO Individual)								
3. Adjusted Gross Income before the deduction for alimony paid (Add								
lines 1 and 2)								
4. Income subject to preferential rates:								
a) Net long-term capital gain (See instructions)	(4a) 00		00			00	00	00
b) Interests from IRA on deposits in accounts from certain financia								
institutions (Schedule FF Individual, Part I, line 4, Column B) (10%				00				
c) Interests on deposits in accounts from certain financial institution	·							
(Schedule FF Individual, Part I, line 4, Column C) (10%)				00				
d) Interests from IRA distributions to Governmental Pensioner	s i i i i i i							
(Schedule FF Individual, Part I, line 4, Column E) (10%)	. (4d) 00			00				
e) Non-exempt eligible interests paid or credited on bonds, notes								
other obligations or mortgage loans (Schedule FF Individual, Par I, line 4, Column A) (10%)								
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line	e							
3, Column A (15%), Column B (%) or Column C (%))	. (4f) 00		00			00	00	00
g) Income paid by sport teams of international associations o								
federations (Schedule F Individual, Part V, line 3, Column D)		00						
h) Total distributions from qualified retirement plans (Schedule I								
Individual)		00		00		-		
i) Gain taxable at a reduced rate under an Incentives Act (Schedules								
J, K, L, M, or N Individual, as applicable) or wages received by						00	00	00
a qualified physician under Act 14-2017 or Act 60-2019 (See inst.		100	100	00	100	00	00	00
j) Distributable share on net income subject to preferential rates from		00	00	00	00	00	00	00
pass-through entities		00	00	00	00	00	00	00
k) Others I) Distributions for reason of a disaster declared by the Governor of	· · ·	100	100		100	100	100	00
Puerto Rico (Schedule F Individual, Part VI, line 5) (See instructions).				00				
m) Total (Add lines 4a through 41 of Columns B through H)		00	00		00	00	00	00
5. Total income subject to preferential rates (Add line 4m o		100	00		100			
Columns B through H) (If this line is less than \$20,000, enter 1009								
on line 7A and zero on lines 7B through 7H, and enter the total of line								
8a on line 8b)	(5) 00							
6. Income subject to regular tax (Subtract line 5 from line 3)								
7. Proportion of income according to each tax rate (Column A								
Divide line 6 by line 3; Columns B through H - Divide line 4n								
by line 3) (Round to the nearest whole number)		%	%	%	%	%	%	%

8. Deductions and Exemptions: Column E Column G Column C Column A Column B Column D Column F Column H Taxed at a) Deductions applicable to individual taxpayers Taxed at 4% **Regular Rates** 20% 15% 10% % % % (See instructions)\$ (8a b) Allowed deduction (Multiply line 8a by line 7 for each 00 00 00 00 c) Personal exemption (Line 7, Part 2 of the return or Part II, line 00 d) Exemption for dependents (Line 8, Part 2 of the return or Part II, line 6D, Column B or C of Schedule CO 00 e) Additional personal exemption for veterans (Line 9, Part 2 of the return or Part II, line 7, Column B or C of Schedule CO 00 f) Total deductions and exemptions (Add lines 8b through 8e of 00 00 00 00 00 100 9. Deduction for alimony paid (Part 1, line 4 of the return or Part I, line 5. Column B or C of Schedule CO Individual. See instructions) 00 00 00 00 \$ 10. Allowable deduction for Private Equity investment (See instructions) 00 00 00 00 00 00 00 (10) \$ 11. Nettaxable income (Column A-Subtract lines 8f, 9 and 10 from line 00 00 00 00 00 00 6; Columns B through H - Subtract lines 8f, 9 and 10 from line 4m) (11 12. NormalTax: 00 00 b) Add: Gradual adjustment amount (Schedule P Individual, line 7) (12b) 00 c) Total normal tax (Add lines 12a and 12b) .....(12c) d) Multiply line 12c by 95% or 92%, as applicable (See 00 13. Tax according to the corresponding rate for Columns B through 00 00 00 00 00 00 00 00 14. Total normal tax and tax at preferential rates (Add line 12d and line 13 of Columns B through H) (14) 00 16. Tax on line 15 according to regular tax rates: a) Regular tax (See instructions) ..... 00 00 b) Add: Gradual adjustment amount (Schedule P Individual, line 7) 00 c) Total normal tax (Add lines 16a and 16b) 00 d) Multiply line 16c by 95% or 92%, as applicable (See instructions) 00 17. Tax determined (Enter the smaller between line 14 and line 16d. Transfer to page 3, Part 3, line 14 of the return or to Part III, line 1, Column B or C of Schedule CO Individual) ......(17)

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Schedule A2 Individual - Page 2

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Taxpayer's name

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

2023

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

Social Security Number

Part I Recapture of	Credits Claimed in Excess					
	Column A	Column B			Column C	
Name of entity:						_
-						
Employer identification No:						
Indicate Act:						
1 Total credit claimed in excess		1		(1)		00
2. Recapture of credit claimed in	in excess paid in previous year, if app	licable		(2)		00
3. Recapture of credit claimed i	n excess paid this year (Transfer to Par	rt 3, line 24 of the return. S	See instructions)	(3)		00
4. Excess of credit due to next yea	r, if applicable (Subtract lines 2 and 3 from	line 1. See instructions).		(4)		00
	(Do not include estimated tax payments. Include					
Use lines 1 through 23 of this par are claimed on line 25, Column B	t to claim <u>only</u> the tax credits that are ( s of this part.	considered Pre-Tax Cre	dits Manager. The Po	st-Tax C	redits Manager credi	its
A. CREDITS SUBJECT TO THE L	IMITATION PROVIDED UNDER SECT	ION 1051.13 OF THE CO	DDE		Pre Tax Credits Manager	
1. Credit for investment in housing	infrastructure (Act 98-2001, as amended)	(See instructions)		(1)		00
2. Credit for investment in the acquir	sition, construction or rehabilitation of affor	dable rental housing to the	elderly (Chapter 2 of Ac	t		
140-2001, as amended) (See in:	structions)			(2)		00
3. Credit for construction investmer	nt in urban centers (Act 212-2002, as ame	nded) (See instructions) .		(3)		00
	eligible conservation easement or donatio					00
5 Credit for the purchase of tax or	edits (Complete Part IV) (See instructions)			(4)		00
6. Credits carried from previous ve	ars (Submit detail)					00
7. Other credits subject to limitation	ars (Submit detail) not included on the preceding lines (Subr	mit detail)		(7)		00
8. Total credits subject to limitat	t <b>ion</b> (Add lines 1 through 7)			(8)		00
	iply the amount in Part 3, lines 22 and 23 (					00
10. Total credits subject to limitat	ion to be claimed (Enter the smaller of li	ine 8 or 9)		. (10)		00
B. CREDITS NOT SUBJECT IC	THE LIMITATION PROVIDED UNDE	R SECTION 1051.13 O	F THE CODE			00
12 Credit for investment in Tourism I	Development (Act 78-1993, Act 74-2010 a f Act 8 of 1987 or                 Section 3(b) of Ac	and Act 60-2019)	tions)	(11)		00
	stry development (Act 27-2011) - Film Pro					00
	stry development (Act 27-2011)-Infrastruc					00
15. Credit for the purchase or transm	ission of television programming made in I	Puerto Rico (Section 1051	.14) (See instructions).	(15)		00
16. Credit for contributions to former	governors foundations (See instructions)			(16)		00
	ship Certificates by Ordinary and Extrac					
Corporations (See Instructions)	of Act 73-2008 and Section 5A of Act 135	1007)		(17)		00
19 Credit for investment in opportur	nity zones (Act 60-2019)	-1997)		(18)		00
20. Credit for the purchase of tax cre	edits (Complete Part IV) (See instructions)			. (10)		00
21. Credits carried from previous ye	ars (Submit detail)			(21)		00
22. Other credits not subject to limita	ition not included on the preceding lines (S	Submit detail)		(22)		00
	mitation to be claimed (Add lines 11 thr					00
24. Iotal Pre Tax Credits Manager	r <b>tax credits</b> (Add lines 10 and 23)					00
			A- Pre Tax Credits Manager		B- Post Tax Credits Manager	
	nt of line 24 in Column A, and in Column B,			0.0		
IINE 22)	s 22 and 23 of the return: \$			00		00
amount between Columns A and F	B, as it is more beneficial for you)			00		00
	maller of line 25 or 26 for each one of Col			00		00
	the amounts of Columns A and B, line 2					
Part 3, line 25 of the return)						00
	prward credits (Subtract line 27, Column A			00		
8 and 23)				00		

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	Part III Other Payments and Withholdings		
1.	. Estimated tax payments for 2023	(1)	00
2.	. Tax paid in excess in prior years credited to estimated tax	(2)	00
3.	. Payment with original return (Applies only if you are filing an amended return. See instructions)	(3)	00
4.	. Tax withheld to nonresidents (Form 480.6C)		1
	(a) Dividends subject to 15% under Section 1062.08	00	
	(b) Dividends subject to preferential rate under special act	00	
	(c) Royalties subject to special rate under incentives acts	00	
	(d) Other withholdings	00	00
5.	. Tax withheld to nonresidents on IRA distributions (Form 480.7)	(5)	00
	Tax withheld on interests		
	(a) Form 480.6B	00	
	(b) Form 480.7	00	
	(c) Form 480.7B	00	00
7.	Dividends from corporations (Form 480.6B)	(7)	00
8.	Dividends subject to preferential rate under special act (Form 480, 6B)	(8)	00
			00
10	Payments for judicial or extraindicial indemnification (Form 480 6B)	(10)	00
11	. Services rendered by individuals (Form 480.6SP) (Total of Informative Returns [])	(10)	
l	(a) Interest income subject to preferential rate (See instructions)	00	
	(b) Eligible distribution of dividends from corporations (See instructions)	00	
	(c) Net income (or loss) from the entity's industry or business (See instructions)	00	
	(d) Net income (or loss) on partially exempt income (See instructions)	00	
	(e) Net income (or loss) on income subject to preferential rate (See instructions)	00	
	(f) Other items (See instructions)	00	00
12	. Tax withheld at source on distributable share to trustees of revocable trusts or grantor trusts	00	
12.	(Form 480.60 F) on:		
	(a) Interest income subject to preferential rate (See instructions)	00	
	(b) Eligible distribution of dividends from corporations (See instructions)	00	
	(c) Total distributions from qualified retirement plans (See instructions)	00	
	(d) Other items (See instructions)	00	00
12	. Tax withheld at source on distributable share to stockholders of an employees-owned special corporation	00	00
13.	(Form 480.60 CPT) (See instructions):		
	(a) Elizible dirich tign of basefit and juidende (Ling 1, Dart ) of Farm (20, 50 CDT) (13a)	00	
	(a) Eligible distribution of benefits or dividends (Line 1, Part V of Form 480.60 CPT)	00	00
11	. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico:	100	
14.	(a) Form 480.7	(14a)	00
	(a) Form 480.7B	(14b)	00
15	(b) Form 400.7 D	(15)	00
16	. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7) Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C)	(16)	00
10.	Tax withheld at source on a sublided page in the electron person provide the source of	(17)	00
11.	Tax withheld at source on quantice person plan distributions (rom 1400.70)	(18)	00
10.	Tax withheld at source on qualified pension plans distributions (Form 480.7C) Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C) Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C)	(10)	00
19.	. Income tax withheld on income from sport teams of international associations or federations (Form 480.6B or 480.6C)	(10)	00
20. 21		(20)	
21.	. Other payments and withholdings not included on the preceding lines: (a) Reported in an Informative Return (See instructions)	(21a)	00
	(a) Net reported in an Informative Deturn (Submit datail)		00
	(b) Not reported in an Informative Return (Submit detail)	(21c)	00
	(c) rax withheld at source on distributions for reason of a disaster declared by the Governor of Puerto Rico (See Instructions)	(21d)	00
	(d) Tax withheld at source on behalf of Disregarded Entities (Submit detail)	(21e)	00
00	(e) Estimated tax payments on benall of Disregarded Entities for taxable year 2023 (Submit detail)	(210)	00
22.	Total other payments and withholdings (Add lines 1 through 21. Transfer to page 3, Part 3, line 27B of the return)	(22)	00

Part IV         Breakdown of the Purchase of Tax Credits         Pre Tax Credits           Vanish part to chain only the Exc redits acquired through purchase and that are considered Pre Tax Credit Manager. The purchase         Pre Tax Credits           II In the ord conservation to the accordit scalured through purchase and that are considered Pre Tax Credits Manager. The purchase         Pre Tax Credits           II In the ord conservation to the accordit scalured through purchase and that are considered Pre Tax Credits Manager. The purchase         Pre Tax Credits           II Consolid Waste Disposition to the accordit accordit accordit accordit accordit scalured through a conservation of the conservation accordit scalured through a conservation of the constrain of the constreconstrain of the constreconstrain of the constrain o		chedule B Individual - Page
of Post Tax Credit Manager credits is claimed in Part V.     Manager       Fill in the voil corresponding to the act (or acts) under which you acquired the credit and enter the amount.     Manager       A CREDIT'S SUBJECT TO THE LUMITATION PROVIDED UNDER SECTION 1051.13 OF THE CODE     0       1. O Solid Waste Disposal (Act 159-2011).     0       2. O Capial Investment Fund (Act 46-2000).     0       3. O Housing Infrastructure (Act 98-2011).     0       4. O Conservation Easement (Act 163-2002).     0       5. O Revitalization of Urban Centers (Act 212-2002).     0       6. O Other:     0       7. Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer OP att II, line 5).     0       8. CREDITS NOT SUBJECT OT THE LUMITATION PROVIDED UNDER SECTION 1051.3 OF THE CODE     0       9. Tourism Development (Act 72-1913 and Act 60-2019).     0       10. O Film Project Investment (Act 02-2019).     0       11. O Investment In Research and Development Activities (Secton 5(c)of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 0       12. O Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008).       13. O Opportunity Zones (Act 60-2019).       14. O Other:       15. Total credit for the purchase of tax credits mot subject to the limitation (Add lines 8 through 14. Transfer to Part II, line (D)       20. Credit for the solid base and the tax in the return, net of all limitation.       14. O Other:	Part W Breakdown of the Purchase of Tax Credits	
A CREDITS SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 1051.13 OF THE CODE  O Capital investment frund (Act 45:2001)  Capital investment frund (Act 45:2001)  Capital investment frund (Act 45:2002)  Provide and the sector of the sector o	Use this part to claim <u>only</u> the tax credits acquired through purchase and that are considered Pre Tax Credit Manager. The purchase of Post Tax Credit Manager credits is claimed in Part V.	
1       Octaginal investment fund (Ad 46200)       0         2       Capital investment fund (Ad 46200)       0         3       Housing Infrastructure (Ad 98-2001)       0         4       Occaservation Essement (Ad 183-2002)       0         5       Revitalization of Urban Centers (Ad 212-2002)       0         6       Other:       0         7       Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer to Part II, line 5)       0         8       Otorism Eligible Investment (Ad 172-1933 and Add 174-2010)       0       0         9       Tourism Eligible Investment (Ad 460-2019)       0       0         10       Film Pole Investment (Ad 460-2019)       0       0         10       Film Pole Investment (Ad 460-2019)       0       0         11       Investment in Research and Development Activities (Section 5(c) fAct 73-2008, Article 2.11(c) dAct 83-2010 and Secton 303.01 of Act 60-2019)       0         12       Economic Incentures (Industrial Investment) (Section 6 of Act 73-2008, Article 2.11(c) dAct 83-2010 and Secton 303.01 of Act 60-2019       0         13       Opportunity Zones (Act 60-2019)       0       0         14       Other:       0       0       0         15       Tax Credits Post Tax Credits Manager (See Inst	Fill in the oval corresponding to the act (or acts) under which you acquired the credit and enter the amount:	
1       Octapial investment fund (Ad 45:200)       0         2       Capial investment fund (Ad 45:200)       0         3       Housing Infrastructure (Act 98:2001)       0         4       Occonservation Essement (Act 183:2002)       0         5       Revibilization of Urban Centers (Act 27:2002)       0         6       Other:       0         7       Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer to Part II, line 5)       0         8       Totarism Eligible Investment (Act 60:2019)       0       0         9       Tourism Eligible Investment (Act 60:2019)       0       0         10       Film Procein Investment (Act 60:2019)       0       0         10       Divestment in Research and Development Activities (Section 5(cof Act 73:2008, Article 2.11(c) d Act 83:2010 and Section 30:30:10 d Act 60:2019)       0       0         10       Description Incentives (Industrial Investment) (Section 6 of Act 73:2008, Article 2.11(c) d Act 83:2010 and Section 30:30:00 d Act 60:2019)       0       0         11       Order instance (Act Care 110)       Gubmit detail)       0       0         12       Economic Incentives (Industrial Investment) (Section 6 of Act 73:2008, Article 2.11(c) d Act 83:2010 and Section 30:00 d Act 60:2019       0       0         13		
2       Capital Investment Fund (Act 48-2000)       0         3       Housing Infrastructure (Ad 98-2001)       0         4       Conservation Easement (Act 183-2001)       0         5       Revitalization of Urban Centers (Act 12-2002)       0         6       Other       0         7       Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer to Part III, Ine 5)       0         8       Chourism Development (Act 78-1993 and Act 74-2010)       0       0         9       Tourism Development (Act 78-1993 and Act 74-2019)       0       0         10       Investment in Research and Development Act 60-2019)       0       0         11       Investment in Research and Development Act 60-2019)       0       0         12       Economic Incentives (Industrial Investment) (Section 6 (ch 47 3-2008, Article 2.11(c) of Act 83-2010 and Section 3030 0.01 of Act 60-2019)       0       0         13       Opportunity Zones (Act 60-2019)       0       0       0         14       Other       Itax credits Manager (See instructions)       0       0         15       Tax Credits Rost Tax Credits Manager (See instructions)       0       0       0       0         15       Total credits claimed in thits part musts bed uity registered in the Tax		00
3       Housing Infrastructure (Act 98-2001)       0       0         4       Conservation Easement (Act 108-2001)       0       0         5       Revitalization of Urban Centers (Act 212-2002)       (Submit detail)       0         6       O Other:       (Submit detail)       0         7       Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer to Part III, line 5)       0         8       O Tourism Development (Act 78-1993 and Act 74-2010)       0       0         9       Construction Incentives (Intrastructure (Section 5(c)of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       0       0         10       Investment In Research and Development Activities (Section 5(c)of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       0       0         11       Uncentine Incentives (Industrial Investment) (Section 6 of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       0       0         12       Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3000.01 of Act 60-2019)       0       0         13       O Opportunity Zones (Act 60-2019)       (Section 60)       0       0         14       Other:       (Submit detail)       0       0       0       0 <td></td> <td>00</td>		00
4       Conservation Essement (Act 18-2001)       (6)       (0)         5       Revitation of Urban Centers (Act 212-2002)       (5) Urban (detail)       (6)       (0)         6       Other       (5) Urban (detail)       (6)       (0)         7       Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer to Part II, line 5)       (7)       (0)         8       Chorns To SUBJECT TO THE LIMITATION PROVIDED LUNDER SECTION 15:1.30 FTHE CODE       (0)       (0)         9       Tourism Development (Act 27-2011 and Act 60-2019)       (0)       (0)       (0)       (0)         10       Investment In Research and Development Activities (Section 5(c)fAct 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       (0)       (0)       (0)         12       Deconomic Incentives (Industrial Investment) (Section 6 of Act 73-2008)       (0)       (0)       (0)         13       Opportunity Zones (Act60-2019)       (0)       (0)       (0)       (0)       (0)         14       Other       (1) <td></td> <td>00</td>		00
5       C Revitalization of Urban Centers (Act 212-2002)       (9)       (0)         7. Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer to Part II, line 5)       (0)         8. C REDITS NOT SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 105.13 OF THE CODE       (0)         8. O Tourism Development (Act 72-1933 and Act 72-2010)       (9)         9. O Tourism Development (Act 72-701 and Act 60-2019)       (9)         10. O Film Project Investment (Act 60-2019)       (9)         11. O Investment in Research and Development Activities (Section 5(c) of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       (9)         12. O Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008)       (9)       (0)         13. O Opportunity Zones (Act 60-2019)       (9)       (0)         14. O Other:       (2)       (3)       (9)       (0)         15. Total credit for the purchase of tax credits Manager (See Instructions)       (9)       (0)       (0)         15. Total credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended.)       (1)       (0)         2. Credit for investment in machinery and equipment for the generation and use of entry (Act 73-2008, as amended.)       (1)       (0)         2. Credit for investment in machinery and equipment for the generation and use of entry (Act 73-2008, as amended.)		00
0       Other:       (Submit detai)       Image: Submit detai)       Im		
0       Total credit for the purchase of tax credits subject to the limitation (Add lines 1 through 6. Transfer to Part II, line 5)       (1)         B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 105.13 OF THE CODE       (0)         9       Totarism Eligible Investment (Act 76-1993) and Act 74-2010)       (0)         10.       Film Project Investment (Act 76-2019)       (1)         11.       Investment in Research and Development Activities (Section 5(c)of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       (10)         12.       Deconnic Incentives (Industrial Investment) (Section 6 of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       (10)         13.       Opportunity Zones (Act 60-2019)       (11)       (10)         14.       Other:       (Submit detail)       (14)         15.       Total credit for the purchase of tax credits not subject to the limitation (Act dines 8 through 14. Transfer to Part II, line 20)       (10)         20.       Construction of this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.       (10)         1.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended).       (10)         2.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended).<		
B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 1051.13 OF THE CODE       0         Common Development (Act 72-1993 and Act 74-2010)       0         O Tourism Development (Act 72-1993 and Act 74-2019)       0         D. Tourism Dipile berevent (Act 72-2011 and Act 60-2019)       0         D. L. Investment in Research and Development Activities (Section 5(c)/Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030 01 of Act 60-2019)       0         D. Constring the section of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030 01 of Act 60-2019)       0         D. Other       (Submit detail)       0         D. Other       (Submit detail)       0         D. Other       (Submit detail)       0         D. Tatal credit for the purchase of tax credits Manager (See instructions)       0       0         Part V       Tax Credits Post Tax Credits Manager (See instructions)       0       0         D. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended)       0       0         D. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended)       0       0         D. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended)       0       0         D. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2		
0       Double Strengthe Investment (Act 80-2019)       0         10       Elim Project Investment (Act 27-2011 and Act 60-2019)       0         11       Linvestment In Research and Development Activities (Section 5(c)c)d Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       0         12.       Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008)       0         13.       Opportunity Zones (Act 60-2019)       0         14.       Other:       (Submit detail)       0         15.       Total credit for the purchase of tax credits not subject to the limitation (Add lines 8 through 14. Transfer to Part III, line       0         15.       Total credit for the purchase of tax credits Manager (See instructions).       1       Post Tax Credits Manager (See instructions).         14.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended).       0         2.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d) (3)(8) applicable only to eligible pusinesses under Section 5(d) (1)(1)(1).       0         2.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d) (0       0         3.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d) (0		
9.       Tourism Eligible Investment (Act 60-2019)       (0)       00         10.       Film Project Investment (Act 27-2011 and Act 60-2019)       (0)       00         11.       Investment In Research and Development Activities (Section 5(c)of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       (1)       00         12.       Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008)       (1)       00         13.       Opportunity Zones (Act 60-2019)       (1)       00         14.       Other       (1)       (1)       00         15.       Total credit for the purchase of tax credits Manager (See instructions)       (1)       (1)       00         Part V       Tax Credits Post Tax Credits Manager (See instructions)       (1)       (1)       (1)         Protocolspan="2">Part V       Tax Credits Post Tax Credits Manager (See instructions)       (1)	8. O Tourism Development (Act 78-1993 and Act 74-2010)	00
10.       Film Project Investment (Act 27-2011 and Act 60-2019)       (10)       (10)         11.       Investment in Research and Development Activities (Section 5(c)c/Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       (11)       (11)       (10)         12.       Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       (11)       (10)         13.       Opportunity Zones (Act 60-2019)       (13)       (14)       (16)       (16)         14.       Other:       (14)       (16)       (16)       (16)       (16)       (16)         15.       Tax Credits Post Tax Credits Manager (See instructions)       Tax credits claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount included must be the amount included must be the amount included and the claim part of all limitation.       (16)       (16)         1.       Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended).       (16)       (10)       (10)         2.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(0); (26)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)<		00
11. Investment in Research and Development Activities (Section 5(c)of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)       00         13. Observe in the network of industrial Investment (Section 6 of Act 73-2008)       00         13. Observe induction industrial Investment (Section 6 of Act 73-2008)       00         14. Obter:       (Submit detail)       00         15. Total credit for the purchase of tax credits not subject to the limitation (Add lines 8 through 14. Transfer to Part II, line 20)       00         Part V       Tax Credits Post Tax Credits Manager (See instructions)         The tax credit claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.         10. Credit for sockholders who are individuals (Act 8 of 1987, as amended; or Act 13-1997, as amended)       00         20. Credit to hospital units for eligible payroll expenses (Act 186 of 1968, as amended; Act 73-2008, as amended - Section 5(0)       00         20. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(0)       00         30. Credit for investment in reachinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(0)       00         4. Credit for hourstrait investment (Act 73-2008, as amended - Section 5(0), Act 83-2010, as amended - Act 60-2019, as amended)       00         5. Credit for investment in mach		00
12. Consomic incertives (Industrial Investment) (Section 6 of Act 73-2008)       (12)         13. Opportunity Zones (Act 60-2019)       (13)         14. Other:       (14)         15. Total credit for the purchase of tax credits not subject to the limitation (Add lines 8 through 14. Transfer to Part II, line 20)       (16)         16. Total credit for the purchase of tax credits Manager (See instructions)       (16)         The tax credits claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.         10. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended)       (10)         2. Credit to hospital units for eligible payrol Boo (2d) (1/1)       (11)       (12)         2. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended)       (10)       (10)         2. Credit for hey purchase of products manufactured in Puerto Rico (Act 135-1997, as amended: Act 73-2008, as amended)       (10)       (10)         3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (10)       (10)         3. Credit for burch section and development activities (Act 73-2008, as amended - Act 73-2008, as amended)       (10)       (10)         4. Credit for investment in meatinery and equipment for the generation and use of energy (Act 73-2008, as		
13.       Opportunity Zones (Act 60-2019)       (5)         14.       Other:       (Submit detail)       (4)         15.       Total credit for the purchase of tax credits not subject to the limitation (Add lines 8 through 14. Transfer to Part II, line       (9)         15.       Total credit for the purchase of tax credits not subject to the limitation.       (19)       (19)         Part V       Tax Credits Post Tax Credits Manager (See instructions).         The tax credits claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.         1.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         2.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         3.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         4.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         5.       Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         6.       Credit for investinent in machinery and equipment for the gene	3030.01 of Act 60-2019)	
13. Copportunity Zones (Act 60-2019)	12. C Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008)	
14. Conther:       (Submit detail)       (14)         15. Total credits for the purchase of tax credits not subject to the limitation (Add lines 8 through 14. Transfer to Part II, line 20)       (15)         (15)         Part V       Tax Credits Post Tax Credits Manager (See instructions)         The tax credits claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.         1. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended)       (0)         2. Credit to hospital units for eligible payrol expenses (Act 168 of 1968, as amended)       (0)         3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)         4. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)         5. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)         6. Technology transfer investment credit (Act 73-2008, as amended - Section 5(c)):Act 83-2010, as amended - Act 63-2019, as amended)       (0)         7. Credit for investment in research and development activities (Act 73-2008, as amended - Section 5(c)):Act 83-2010, as amended - Matcle 2 11(d): or Act 60-2019, as amended)       (0)         8. Credit for investment in research and developm	13. Opportunity Zones (Act 60-2019)	00
15. Total credit for the purchase of tax credits not subject to the limitation (Add lines 8 through 14. Transfer to Part II, line (0)       00         Part V       Tax Credits Post Tax Credits Manager (See instructions)       00         The tax credit s claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.       Post Tax Credits Manager         1. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended).       0       00         2. Credit to investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended. Section 5(d))       0       00         5. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended. Section 5(d))       0       00         5. Credit for the purchase of products manufactured in Puerto Rico (Act 135-1997, as amended, Act 73-2008, as amended, act 74-2018, as amended, act 74-2018, as amended, act 74-2018, as amended, act 74-2018,	14. O Other: (Submit detail)	00
20)       (15)       00         Part V       Tax Credits Post Tax Credits Manager (See instructions)          The tax credits claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the mount you are claiming against the tax in the return, net of all limitation.       Post Tax Credits Manager         1. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended)       (1)       00         2. Credit to investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended, Act 83-2010, as amended, Act 73-2008, as amended, Act 73-2010, as amended, Act 73-2008, as ame	15. Total credit for the purchase of tax credits not subject to the limitation (Add lines 8 through 14. Transfer to Part II, line	
Part V         Tax Credits Post Tax Credits Manager (See instructions)           The tax credits claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.         Post Tax Credits Manager           1. Credit for stockholders who are individuals (Act 8 of 1987, as amended, or Act 135-1997, as amended)         (0)         00		00
The tax credits claimed in this part must be duly registered in the Tax Credit Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.       Post Tax Credits Manager         1. Credit for stockholders who are individuals (Act 8 of 1987, as amended, or Act 135-1997, as amended).       (1)       (0)       (0)         2. Credit to investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)       (0)       (0)         3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Act 63-2010, as amended, or Act 60-2019, as amended).       (0)       (0)         5. Credit for the purchase of products manufactured in Puerb Rico (Act 135-1997, as amended: Act 73-2008, as amended - Act 60-2019, as amended).       (0)       (0)         6. Technology transfer investment credit (Act 73-2008, as amended - Section 5(c); Act 83-2010, as amended).       (0)       (0)         7. Credit for investment in research and development activities (Act 73-2008, as amended - Section 16(c); Act 83-2010, as amended).       (0)       (0)       (0)         0. Credit for construction investment (Act 135-1997, as amended - Section 1051.10).       (0)       (0)       (0)       (0)       (0)         1. Credit for investment in urban centers (Act 212-2002, as amended).       (10)       (0)       (0)       (0)       (0)       (0)       (0)       (0)       (0)		
amount you are claiming against the tax in the return, net of all limitation.       Manager         1. Credit for stockholders who are individuals (Act 8 of 1987, as amended) or Act 135-1997, as amended)       0       00         2. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         4. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         5. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       00         6. Dougly transfer investment credit (Act 73-2008, as amended).       00         7. Credit for investment in research and development activities (Act 73-2008, as amended - Section 5(e); Act 83-2010, as amended - Section 6).       00         8. Credit for industrial investment (Act 135-1997, as amended - Section 5(e); Act 83-2010, as amended - Section 6).       00         9. Credit for industrial investment in urban centers (Act 212-2008, as amended - Section 105.1.0).       00         10. Credit for newstment in urban centers (Act 212-2002, as amended).       (11)         11. Credit for investment in film project (Act 27-2011, as amended).       (12)         12. Credit for investment in film project (Act 27-2011, as amended).       (13) <th></th> <th>Deet Tex Credite</th>		Deet Tex Credite
1. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended)       (1)       (0)         2. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)       (0)         3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)       (0)         4. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)       (0)         5. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (0)       (0)         6. Technology transfer investment credit (Act 73-2008, as amended)       (0)       (0)       (0)         6. Technology transfer investment credit (Act 73-2008, as amended)       (0)       (0)       (0)         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 5A; or Act 73-2008, as amended - Section 6()       (0)       (0)         8. Credit for investment in (Act 135-1997, as amended - Section 5(c); Act 83-2010, as amended)       (0)       (0)       (0)         9. Credit for investment in (Act 135-1997, as amended - Section 1051.10)       (0)       (0)       (0)       (0)       (0)       (0)       (0)       (0) <th>amount you are claiming against the tax in the return, net of all limitation.</th> <th></th>	amount you are claiming against the tax in the return, net of all limitation.	
2. Credit to hospital units for eligible payroll expenses (Act 168 of 1968, as amended)       (*)         3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (*)         4. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       (*)         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; Act 60-2019, as amended)       (*)         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)       (*)         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(d); or Act 60-2019, as amended)       (*)         00. Credit for investment in research and development activities (Act 73-2008, as amended - Section 1051.10)       (*)         01. Credit for investment in urban centers (Act 212-2002, as amended)       (*)         02. Credit for investment in urban centers (Act 212-2002, as amended)       (*)         10. Credit for investment in film project (Act 27-2011, as amended)       (*)         11. Credit for investment in film project (Act 27-2011, as amended)       (*)         12. Credit for investment in infrastructure (Act 98-2001, as amended)       (*)         13. Credit for investment in infrastructure project for film projects (Act 27-		00
3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d))       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 businesses under Section 2(d)(1)(H)       00         5. 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 businesses under Section 2(d)(1)(H)       00         5. Credit for the purchase of products manufactured in Puerto Rico (Act 135-1997, as amended; Act 73-2008, as amended; Act 73-2008, as amended - Article 2.11(d); or Act 80-2019, as amended)       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)       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)       00         8. Credit for industrial investment (Act 135-1997, as amended - Section 1051.10)       00         9. Credit for construction investment in urban centers (Act 212-2002, as amended)       01         10. Credit for investment in ental housing to the elderly (Act 77-2015, as amended)       01         11. Credit for investment in film project (Act 27-2011, as amended)       01         12. Credit for investment in infrastructure (Act 88-2001, as amended)       01         13. Oto       00	2. Credit to hospital units for eligible payroll expenses (Act 168 of 1968, as amended)	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).       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).       00         6. Technology transfer investment credit (Act 73-2008, as amended- Section 5(f); Act 83-2010, as amended).       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(d); or Act 60-2019, as amended).       00         8. Credit for investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6).       00         9. Credit for investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6).       00         9. Credit for construction investment (Act 135-1997, as amended - Section 1051.10).       00         10. Credit for construction investment in urban centers (Act 212-2002, as amended).       (10         10. Credit for investment in rental housing to the elderly (Act 77-2015, as amended).       (11       00         12. Credit for investment in fing project (Act 27-2011, as amended).       (13       00         13. Credit for investment in infing tructure (Act 98-2001, as amended).       (14       00         14. Credit for investment in infing tructure project for film projects (Act 27-2011, as amended).       (15		00
5(d)(3)(B) applicable only to eligible businesses under Section 2(d)(1)(H)       (4)         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)       (6)         6. Technology transfer investment credit (Act 73-2008, as amended)       (7)         7. Credit for investment in research and development activities (Act 73-2008, as amended - Section 5(r); Act 83-2010, as amended - Article 2.11(d); or Act 60-2019, as amended)       (7)         8. Credit for investment in vestment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (10)         12. Credit for investment in film project (Act 27-2011, as amended)       (11)       (12)         12. Credit for investment in infrastructure (Act 98-2001, as amended)       (13)       (14)       (15)       (16)       (17)       (17)       (18)       (19)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       (10)       <		
2010, as amended; or Act 60-2019, as amended)       (5)         00       Credit for 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)       (6)         00       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)       (7)         00       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)       (7)         00       Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         00       Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         10. Credit for construction easement (Act 183-2001, as amended)       (10)         11. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (11)         12. Credit for investment in film project (Act 27-2011, as amended)       (12)         13. Credit for investment in infastructure (Act 98-2001, as amended)       (13)         14. Credit for investment in inpartucture project for film projects (Act 27-2011, as amended)       (15)         15. Credit for investment in oportunity zones (Act 60-2019, as amended)       (16)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16) <td>5(d)(3)(B) applicable only to eligible businesses under Section 2(d)(1)(H))</td> <td>00</td>	5(d)(3)(B) applicable only to eligible businesses under Section 2(d)(1)(H))	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)       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)       00         8. Credit for investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       00         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       00         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       00         11. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       01         12. Credit for investment in infastructure (Act 98-2001, as amended)       01         13. Credit for investment in infastructure projects (Act 27-2011, as amended)       01         14. Credit for investment in infastructure projects (Act 27-2011, as amended)       01         15. Credit for investment in infastructure projects (Act 27-2011, as amended)       01         16. Credit for investment in infastructure projects (Act 60-2019, as amended)       01         17. Credit for investment in infastructure projects (Act 27-2011, as amended)       01         16. Credit for investment in infastructure projects (Act 27-2011, as amended)       01         17. Credit for investment in opportunity zones (Act 60-2019, as amended)       01	5. Credit for the purchase of products manufactured in Puerto Rico (Act 135-1997, as amended; Act 73-2008, as amended; Act 83-	
60-2019, as amended)       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)       00         8. Credit for investment (Act 135-1997, as amended)       00         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       00         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       00         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       01         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       01         13. Credit for investment in film project (Act 27-2011, as amended)       01         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       01         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       01         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       01         16. Credit for investment in oportunity zones (Act 60-2019, as amended)       01         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       00         18. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended)       01         105. 1.10       01	2010, as amended; or Act 60-2019, as amended) <sup>(5)</sup>	
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)       (7         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9         10. Credit for construction investment in urban centers (Act 212-2002, as a mended)       (10         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended)       (12)         14. Credit for investment in infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure (Act 60-2019, as amended)       (15)         16. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         17. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (17)         18. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended)       (16)         19. Credit for tourism investment - Alternate credit (Act 74-20	6 Technology transfer investment credit (Act 72,2000, commanded Cestion E/f); Act 92,2010, commanded Article 2,11(d); or Act	00
Article 2.11(c); or Act 60-2019, as amended)       00         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (6)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)       (0)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)       (10)         11. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (11)       (10)         12. Credit for investment in film project (Act 27-2011, as amended)       (11)       (10)         13. Credit for investment in film project for film projects (Act 77-2015, as amended)       (13)       (14)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (13)       (14)         15. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)       (17)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)       (17)         10. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section (18)       (18)         10. Credit for tourism investment - Alternate credit (Act 74-2010, as amended)       (18)       (19)         10. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       (20)       (20)         10. Credit for tourism	o. Technology transfer investment credit (Act 73-2006, as amended- Section 5(1), Act 83-2010, as amended - Article 2, 11(d), of Act	
8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (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)       (13)       00         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)       00         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (16)       00         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)       00         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1051.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (17)         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended)       (19)       (00)         20. Credit for tourism investment - Regular credit (Act 74-2010, a	60-2019, as amended)	
9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (16)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1051.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (17)         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended)       (19)         10. Credit for tourism investment - Regular credit (Act 74-2010, as amended; or Act 60-2019, as amended)       (20)         10. Credit for tourism investment - Regular credit (Act 74-2010, as amended; or Act 60-2019, as amended)       (20)         10. Credit for tourism investment - Regular credit (Act 74-2010, as ame	60-2019, as amended)	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 infrastructure project for film projects (Act 27-2011, as amended)       (15       00         16. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       (17       00         17. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (17       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; or Act 60-2019, as amended)       (19       00         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)       (21)	60-2019, as amended)	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 infrastructure project for film projects (Act 27-2011, as amended)       (14)       00         15. Credit for investment in opportunity zones (Act 60-2019, as amended)       (15)       00         16. Credit for payments of membership certificates 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)       (20)       (20)         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)       (20)       (21)	<ul> <li>60-2019, as amended)</li> <li>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)</li> <li>8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)</li> </ul>	00
12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (14)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (15)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1051.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (18)         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended)       (19)         20. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       (20)         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)	<ul> <li>60-2019, as amended)</li></ul>	00 00 00 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 infrastructure project 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 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)       (19)       (19)       00         20. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       (20)       (20)       (20)         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)       (21)       (21)	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (7)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)	00 00 00 00 00 00
14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)       00         15. Credit for investment in infrastructure project 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 employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       (17)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (18)       (18)         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended)       (19)       (00)         20. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       (20)       (20)       (20)         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)       (21)       (21)	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (6)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)	00 00 00 00 00 00 00
15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (17)         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended)       (18)         20. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       (20)         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (6)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)	00 00 00 00 00 00 00 00 00
16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)       00         17. Credit for payments of membership certificates 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)       (17)       00         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended)       (18)       00         20. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       (20)       (20)       (20)         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)       (21)       (21)	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)	00 00 00 00 00 00 00 00 00 00 00
17. Credit for payments of membership certificates 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	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)	00 00 00 00 00 00 00 00 00 00 00 00 00
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)       (18)       00         20. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       (19)       00         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)       00	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (14)	00 00 00 00 00 00 00 00 00 00 00 00 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	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         16. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)	00 00 00 00 00 00 00 00 00 00 00 00 00
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	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (15)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section       (16)	00 00 00 00 00 00 00 00 00 00 00 00 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)       (20)       (20)         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       (21)       00	60-2019, as amended)       (6)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 133-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended)       (16)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (17)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.1	00 00 00 00 00 00 00 00 00 00 00 00 00
20. Credit for tourism investment - Regular credit (Act 74-2010, as amended)       00         21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)       00	60-2019, as amended)       (9)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended)       (13)         14. Credit for investment in film project (Act 27-2011, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1113.14)       (17)	00 00 00 00 00 00 00 00 00 00 00 00 00
21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail)	60-2019, as amended)       (9)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in opportunity zones (Act 60-2019, as amended)       (15)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (18)         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as ame	00 00 00 00 00 00 00 00 00 00 00 00 00
	60-2019, as amended)       (9)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         16. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (16)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (18)         19. Credit for tourism investment - Alternate credit (A	00 00 00 00 00 00 00 00 00 00 00 00 00
	60-2019, as amended)       (9)         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)       (7)         8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6)       (8)         9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10)       (9)         10. Credit for construction investment in urban centers (Act 212-2002, as amended)       (10)         11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended)       (11)         12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended)       (12)         13. Credit for investment in film project (Act 27-2011, as amended)       (13)         14. Credit for investment in housing infrastructure (Act 98-2001, as amended)       (14)         15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended)       (15)         16. Credit for investment in opportunity zones (Act 60-2019, as amended)       (16)         17. Credit for payments of membership certificates employees owned special corporations (Act 1-2011, as amended - Section 1113.14)       (17)         18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14)       (17)         19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended;	00 00 00 00 00 00 00 00 00 00 00 00 00

Schedule B2

# Individual Rev. Jul 5 23

# AMERICAN OPPORTUNITY TAX CREDIT

(American Recovery and Reinvestment Act of 2009)

2023

TRINT OF PULE		Taxable year beginning on	I,	and ending on					
Taxpayer's name							Social Security Number		
Part I Determin	nation of Credit						•		
(A)	(B) Student's Social	(C)	(D)	(E)	(F)	(G)	(H)*	(I) Amount of	
Student's Name	Security Number (SSN)	Eligible Educational Expenses	Enter the smaller of the amount in Column (C)	Enter the difference between Columns	Multiply the amount in Column (E) by 25%		Base Credit Amount (Column G x Line 5,	Reimbursable Credit	
	and Institution's Employer Identification	(Do not exceed \$4,000		(C) and (D)	(Column E x .25)	(Column D + Column F)	Part II)	(Column H x .40)	
	Númber (EIN)	per student)		(Column C - Column D)					
	Student's SSN:								
	Institution's EIN:	00			00	00	00	00	
	Student's SSN:								
	Institution's EIN:	00		00	00	00	00	00	
	Student's SSN:		UKI		UN				
	Institution's EIN:	00	00	00	00	00	00	00	
	Student's SSN:								
	Institution's EIN:	00	00	00	00	00	00	00	
	Student's SSN:								
	Institution's EIN:	00	00		00	00	00	00	
	Student's SSN:								
	Institution's EIN:	00	00	00	00	00	00	00	
	Student's SSN:			NG.					
	Institution's EIN:	00	00	00	00	00	00	00	
	Student's SSN:								
	Institution's EIN:	00	00	00	00	00	00	00	
	Student's SSN:								
	Institution's EIN:	00	00	00	00	00	00	00	
	Student's SSN:								
	Institution's EIN:	00	00	00	00	00	00	00	
1 Amount of aligible credit to be	e claimed (Total of Columns (G), (H)	and (I) Transfer the tot	tal of Column (I) to page	3 Part 3 line 27D of the	return) (1)	00	00	00	
-		.,			,				
* If your adjusted gross income (Part 1, line 5 of the return or Part I, line 6, Columns B and C of Schedule CO Individual) does not exceed \$80,000 or \$160,000 if married, enter the amount of Column (G) in Column (H), finish this Part I and do not complete Part II.									

Rev. Jul 5 23

Part II	Credit Limitation (Complete only if your adjusted gross income exceeds \$80,000 or \$160,0000 if married)			
1. Enter \$180,000 if married or \$90,000 if you are an individual taxpayer				
2. Adjusted gross income (Enter the amount of Part 1, line 5 of the return or Part I, line 6, Columns B and C of Schedule CO Individual)				
3. Subtract line 2 from line 1. If the result is zero or less do not continue; you cannot claim this credit				
4. Enter \$20,000 if married or \$10,000 if you are an individual taxpayer				
5. Divide line 3 by line 4. Enter the result rounded to two decimal places				
Part III Eligible Student's Compliance Certification				

By signing the Individual Income Tax Return (Form 482.0) with which this schedule is filed, I declare under penalty of perjury that, to the best of my knowledge and belief, each one of the students for whom I claim this American Opportunity Tax Credit (Credit) complies with <u>all</u> the following eligibility requirements:

- 1. At the beginning of the taxable year for which the Credit is claimed, the student has not completed the first four (4) years of post-secondary education at an eligible educational institution;
- 2. for at least one academic period that begins during the taxable year for which the Credit is claimed, the student was enrolled at an eligible educational institution in a program leading to a degree, certification or other recognized postsecondary educational credential;
- 3. the student was enrolled and studied for at least an academic period beginning on the taxable year for which the Credit is claimed and had at least one-half of the normal full-time academic workload in courses leading to the degree;
- 4. this Credit has not been claimed for the eligible student for more than four (4) taxable years (See instructions);
- 5. the student has not been convicted of a felony for the possession or distribution of controlled substances at the end of the taxable year for which the Credit is claimed;
- 6. the student's name and social security number are reported in the Individual Income Tax Return; and
- 7. evidence of the eligible educational expenses paid by or on behalf of the eligible student enrolled in an eligible educational institution, is submitted with this return (See instructions).

# PURPORTION Period: Ten (10) years ONLY. DO NOT USE FOR FILING.

Schedule C Individual Rev. Jul 5 23 CREDIT FOR TAXES PAID TO FOREIGN COUNTRIES, THE UNITED STATES, ITS STATES, TERRITORIES, AND POSSESSIONS Taxable year beginning on, and ending on,						2023	
Taxpayer's name		,,,	·,		Social Security	Number	
O 1 Taxpayer O	2 Spouse O 3 Both	Computed for the:	1 Regular tax 2 Alternate bas	ictax	3 Optional	ax	
Resident of: <b>1</b> Puerto Rico	○ 2 United States ○ 3 0	Other (Indicate state, terri	tory, possession or	country)			
Citizen of: O 1 United St	ates <b>2</b> Other (Indicate	2)					
	n of Net Income from Sources						
Check here if you include incor which taxes were paid to foreign states, territories and possession	n countries, the United States, its	Foreign Country, State, Te Unite	d States	on of the	United States	Total	
Name of the country, state, territor	v or possession	mp			(See instructions)	(See instructions)	
<ol> <li>Gross income subject to tax from sour or possession:         <ul> <li>a) Interests</li> <li>b) Dividends</li> <li>c) Rental income</li> <li>d) Capital gain (See instructions)</li> <li>e) Fiduciary income</li> <li>f) Wages</li> <li>g) Professions, industry or busine</li> <li>h) Others</li> <li>i) Total gross income subject to 1(h))</li> </ul> </li> <li>2. Deductions and losses:         <ul> <li>a) Expenses directly related to th</li> </ul> </li> </ol>	ces of the country, state, territory       (1a)         (1a)       (1b)         (1b)       (1c)         (1c)       (1d)         (1d)       (1e)         (1f)       (1f)         ess       (1g)         (1f)       (1f)         tax (Add lines 1(a) through       (1i)         tax (Add lines 1(a) through       (1i)         eincome on line 1(i)       (2a)         See instructions and exemptions       (2b)         of deductions and exemptions       (2b)         of deductions and exemptions       (2ci)         nd for       (2ci)       00         n, for       (2ci)       00         add lines       (2cii)       00         return or       (2cii)       00         end (See       00       (2cii)         (2cii)       00       (2cii)         oo       (2cii)       00						
1(i) by line 2(c)(v). Ente decimal places) (vii) Pro rata share of deduction related (Multiply line 2(c)(i d) Total deductions and losses	me subject to tax (Divide line r the result rounded to two (2cvi) ns and exemptions not directly iv) by line 2(c)(vi))(2cvi) vii))	% 00 00 00	% 00 00 00	% 00 00	% 00 00 00	% 00 00	

Rev. Jul 5 23					chedule C Individual - Page 2		
Part II Taxes Paid to Foreign Countries, the United States, its States, Territories and Possessions							
◯ 1 Taxpayer ◯ 2 Spouse ◯ 3 Bo	th	Computed for the			<b>3</b> Optional tax		
	-		○ 2 Alternat	e basic tax			
Credit for taxes:	Foreign Country	, State, Territory or Po	ossession of the				
$\bigcirc$ 1 Paid $\bigcirc$ 2 Accrued		United States		United States	Total		
	A	В	С				
				(See instructions)	(See instructions)		
Name of the country, state, territory or possession							
	<b>O</b> 1 Form 1099	<b>O</b> 1 Form 1099	<b>O</b> 1 Form 1099	<b>O</b> 1 Form 1099			
Type of Form (See instructions):	2Return 3Other document	2 Return 3 Other document	2 Return 3 Other document	2 Form 1040 3 Other document			
1 Data and an annual (1)							
1. Date paid or accrued(1)							
2. Total tax paid or accrued during the year (2)	00	00	00	00	00		
Part III Reduction in Credit for Tax Paid o	r Accrued						
1. Income from sources of the country, state, territory							
or possession not subject to tax in Puerto Rico less							
deductions attributable to such income (See	00	00	00	00	00		
instructions)(1)	00	00	00	00	00		
2. Total income subject to tax in the country, state,							
territory or possession less expenses attributable	00	00	00	00	00		
to such income (See instructions)			0/				
3. Limitation (Divide line 1 by line 2)	%	%	%	%	%		
4. Reduction in tax paid or accrued during the year							
(Multiply line 3 by the amount reflected on line 2 of	00	00	00	00	00		
Part II)							
(Subtract line 4 from the amount reflected on line 2 of							
Part II)	00	00	00	00	00		
Part IV Determination of Credit							
1. Net income from sources of the country, state, territory							
or possession (Part I, line 3)	00	00	00	00	00		
2. Net income from all sources (See							
instructions)							
3. Limitation (Divide line 1 by line 2. Enter the result							
rounded to two decimal places)	%	%	%	%	%		
4. Taxes to be paid in Puerto Rico		70	/0	/0	/0		
(See instructions)							
5. Limitation by country, state, territory or possession:							
a) Multiply line 4 by line 3	00	00	00	00	00		
b) Enter the smaller of line 5(a) or Part III, line 5 (5b)		00	00	00	00		
6. Total limitation:							
a) Limitation (Divide line 1 of the Total Column by line	2)			(6a)	%		
				(60)	00		
	Column line 5/h) or li	no 6/h) Tranofor to	Dort 2 line 19 of the	roturn to Dort III	00		
					00		
line 5 of Schedule CO Individual or to Part II, line 5 of					00		
Part V Determination of Credit Attributat				vestors			
	Foreign Country,	State, Territory or P United States	ossession of the				
	Α	B	C	United States	Total		
				(See instructions)	(See instructions)		
Name of the country, state, territory or possession							
Turpo of Form (Sociate tructions)	O 1 Form 1099	O 1Form 1099	2 Return	O 1 Form 1099			
Type of Form (See instructions):	2 Return 3 Other document	2 Return 3 Other document	3 Other document	2 Form 1040 3 Other document			
1. Gross income subject to tax from sources of the							
country, state, territory or possession:							
a) Long-term capital gain of Resident Individual							
Investors	00	00	00	00	00		
2. Amount of tax paid or accrued to the country, state,							
territory or possession corresponding to the capital							
gain attributable to the period prior to the residence in	00	00	00	00	00		
Puerto Rico (See instructions)	00	00	00	00	00		
3. Limitation by country, state, territory or possession:							
a) Tax to be paid in Puerto Rico attributable to the							
long-term capital gain of Resident Individual							
Investors (See instructions)		00	00	00	00		
b) Enter the smaller of line 2 or line 3(a)	00	00	00	00	00		
4. Total credit to be claimed (Enter the amount of line 3(	b) of the Total Colun	nn. Transfer to Par	t 3, line 18 of the ret	urn or to Part III.			
line 5 of Schedule CO Individual)					00		

Schedule CFF								
Rev. Aug 21 23	IAL ACCOUNTS	6	2023					
TRINT OF PUR	Taxable year beginning on,	and ending on		Schedule CFF No				
Taxpayer's name			Fill in one: Taxpayer Spouse Both	Social Security Number				
	erto Rico must complete a Schedule CFF Indivi nancial interest that meets the requirements esta			of Puerto Rico or the United States				
1. Name of the institution whe	re you maintain the account							
2. Account number		3. Country where	the institution is locate	ed				
4. Name under which the account is held (If different from the taxpayer) 5. Percentage of participation in the account								
6. If the owner of record is a le	egal entity, indicate the type of entity		7. Highestva	alue of the account during the year				
8. If you opened the account Day Mor	during the year, indicate the date: hth Year	9. If you closed th Day	e account during the y	ear, indicate the date: Year				
<ul> <li>10. Type of account:</li> <li>a) Bank accounts, such as savings accounts, checking accounts and term deposit accounts, among others.</li> <li>b) Securities accounts, such as managed accounts and derivatives or other financial instrument accounts.</li> <li>c) Options or futures contract accounts.</li> <li>d) Crypto assets accounts.</li> <li>e) Cash value insurance policies, such as whole-life policies.</li> <li>f) Accounts in investment companies or any similar account.</li> <li>g) Any other type of account where funds are maintained with a financial institution outside of Puerto Rico or the United States or with a person providing services similar to a financial institution.</li> </ul>								
<ul> <li>11. Financial interest:</li> <li>a) Is the owner of record of the account.</li> <li>b) The owner of record is an agent, attorney or any other person acting on your behalf (Complete Box 4).</li> <li>c) The owner of record is a legal entity in which the taxpayer has, directly or indirectly, at least 50% of the total stocks or shares by vote or value (Complete Boxes 4 and 6).</li> <li>d) The owner of record is a grantor trust (Complete Boxes 4 and 6).</li> <li>e) The individual has authority (individually or with others) to control the disposal of assets held in such account (Complete Box 5).</li> </ul>								
CERTIFICATION By means of the signature on page 1 of the return, I hereby declare under penalty of perjury that I have examined the information included in this form and it is true, correct, and complete.								
	Retention Perio	d: Ten (10) years						

Rev. Jul 5 23 (CHILDREN) OF DIVORCED OR SEPARATED PARENTS			(CHILDREN) OF DIVORCED OR SEPARATED PARENTS	2023			
Тахра	yer's nam	e	Taxable year beginning on, and ending on,	Social Security Number			
The second se	Fill in the	ioint custody oval if	the dependent is subject to this condition.				
				xemption for dependents for			
t	I,, agree and promise not to claim an exemption for dependents for Name of parent releasing claim to exemption taxable year 2023 for (enter the name(s) of child (children)):						
	Joint Custody	First Name, Initial	Last Second Name Last Name	Social Security Number			
(1)	0						
(2)	0		FOR				
(3)	0						
(4)	0						
(5)	0		NFURIMATIO				
(6)	0						
(7)	0	PU	RPOSES ON				
(8)	0						
(9)	0		NOT LICE E				
(10)	0		THUT USE FU				
(11)	0						
(12)	0		FILING.				
(13)	0						
(14)	0						
(15)	0						
(16)	0						
(17)	0						
(18)	0						
(19)	0						
(20)	0						
		Signature of parent rele	asing claim to exemption Social Security Number	Date			

Schedule CO Individua	I OPTIONAL COMPUT	TATION OF TAX					
Rev. Jul 5 23 (Under Section 1021.03 of the Puerto Rico Internal Revenue Code of 2011, 2023							
as amended)							
	Taxable year beginning on,,	and ending on,,					
Taxpayer's name	Taxpayer's name Social Security Number						
Lise this schedule only	y if you choose the optional computation of	tax for married individuals livin	a together and filing a	ioint return			
	of Individually Adjusted Gross Income		ig logether and hilling a	joint return.			
Determination	of individually Adjusted Gross income						
1. Wages, Commissions, Allowan	nces and Tips. Provide Forms		Wages, Commissions,	Allowances and Tips			
499R-2/W-2PR, 499R-2c/W-2cP		A - Income Tax Withheld	B - TAXPAYER	C - SPOUSE			
(i) Total of withholding statements	with this schedule	00	00	00			
	this schedule under a qualified physician decree		00	00			
			00(1C)	00			
2. Wages reported on a Federal W			00	00			
	Sec. 1031.02(a)(37) of the Code	e					
(i) Total of W-2 with this schedule		00	00	00			
(ii)Total of W-2 with this schedule u		00	00	00			
qualified physician decree 3. Other Income (or Losses):			00	00			
	ed retirement plans (Schedule D Individual, Part IV, li	(3A)	00	00			
	ange of capital assets (Schedule D Individual, Part V						
(50% of the total to each s	spouse)		00	00			
C) Interests (Schedule FF Individ	ual, Part I, line 5) (50% of the total to each spouse)			00			
(Total taxpayer \$	) (Total spouse \$)) Schedule FF Individual, Part II, line 4) (50% of the tot	(3C)	00	00			
D) Dividends from corporations (3 (Total taxpaver \$	)(Total spouse \$	(3D)	00	00			
E) Distributions from Governmer	) (Total spouse \$) ntal Plans (Schedule F Individual, Part II, line 3)	(3E)	00	00			
F) Distributions from Individual Retire	ment Accounts and Educational Contribution Accounts (Sc	chedule F Individual, Part I, line 2) (3F)	00	00			
	ividual, Part V, line 5 and Schedule FF Individual, P						
(Total taxpayer \$	)(Total spouse \$)	(3G)	00	00			
	nsions (Schedule H Individual, Part II, line 12) nent or Tourism Fund (See instructions) (50% of the f		00	00			
	nvestment Funds (See instructions) (50% of the total		00	00			
	from pass-through entities (Submit Schedule R						
\$)(Total	spouse \$)	(3K)	00	00			
	pensation plans, or partial or lump-sum distributions f						
	otsubject to a preferential rate (Schedule F Individual, Pa		00	00			
· · · · ·	es, compensations or public shows received by	· · · · · · · · · · · · · · · · · · ·	00	00			
N) Alimony received (Payer's soc		_) (3N)	00	00			
O) Distributions due to a disaster of	declared by the Governor of Puerto Rico (See instruct	tions) (Schedule F Individual,					
Part VI, line 3 or 5, as appli	icable)		00	00			
	ring business (Schedule J Individual, Part IV, line 9)		00	00			
	) (Total spouse \$) goods (Schedule K Individual, Part IV, line 9)	(3P)	00	00			
			00	00			
	chedule L Individual, Part IV, line 9)						
		(3R)	00	00			
	ndered (Schedule M Individual, Part IV, line 9)	(00)	00	00			
			00	00			
T) Gain (or loss) from rental business (Schedule N Individual, Part IV, line 9) (50% of the total to each spouse) (Total taxpayer \$) (Total spouse \$)							
4. Total Income (Add lines 1, 2 and 3A through 3T, of Columns B and C, respectively)							
5. Alimony Paid (Recipient's social se	ecurity No	)					
(Judgment No	)		00	00			
6. Adjusted Gross Income (Subtra	ct line 5 from line 4, of Columns B and C, respective		00	00			
	Retention Perio	d: Ten (10) years					

Rev.	lul 5 23		Sche	dule CO Individual -	Page
Par	t I Determination of Net Taxable Income				
		<b>B - TAXPAYER</b>		C - SPOUSE	:
1.	Deductions allocated in half (50% of the total) (Enter in Columns B and C, 50% of the amount determined in Part				00
	I, line 6 of Schedule A Individual)		00		00
2.	Deductions individually allocated (Enter in Columns B and C corresponding to the taxpayer or spouse, the amounts				00
	determined in Part I, line 10, Columns A and B of Schedule A Individual)		00		00
3.	TOTAL DEDUCTIONS (Add lines 1 and 2. If you answered "No" to question B on page 1 of the return, enter zero here				00
	and complete Part IV)		00		00
	TOTAL DEDUCTIONS APPLICABLE TO NONRESIDENTS OR PART-YEAR RESIDENTS (Part IV, line 6)	0.500	00	3,500	00
	(5) PERSONAL EXEMPTION	0,000		0,000	00
0.	EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)				
	B)         X \$1,250 (Joint custody)         00           C)         Total exemption for dependents (Add lines 6A and 6B)         00				
	D) Enter 50% of the total of line 6C in Columns B and C		00		00
7	Additional Personal Exemption for Veterans (See instructions)		00		00
			0		00
	Total Deductions and Exemptions (Add lines 3, 4, 5, 6D and 7, Columns B and C, respectively)				00
9.	Net income before the deduction for Private Equity investment (Subtract line 8 from line 6, Part I. If line 8 is more than		00		00
10	(9) Allowable deduction for Driveto Equiption (9)		0		00
	Allowable deduction for Private Equity investment (See instructions)		0		00
	NET TAXABLE INCOME (Subtract line 10 from line 9. If line 10 is more than line 9, enter zero) (11				00
Par	t III Determination of Tax				
		B - TAXPAYER		C - SPOUSE	
1.	TAX: (Select the oval corresponding to the method used to determine the tax. See instructions)				
	Taxpayer: Spouse:				
	1 Tax table     1 Tax table				
	2 Preferential Rates (Schedule A2 Individual) 2 Preferential Rates (Schedule A2 Individual)				
	3 Nonresidentalien     3 Nonresidentalien				
	○ 4 Form AS 2668.1 ○ 4 Form AS 2668.1				
	5 Optional Tax (Schedule X Individual) 5 Optional Tax (Schedule X Individual) (1)		00		00
2.	Gradual Adjustment Amount (Determine this adjustment if the amount indicated in Part II, line 11, Column B or C, or			·	
	on Schedule A2 Individual, line 11 is more than \$500,000) (Schedule P Individual, line 7)		00		00
3.	Total Normal Tax (Add lines 1 and 2, Columns B and C)		00		00
4.	REGULAR TAX BEFORE THE CREDIT (Taxpayer: Multiply line 3 by O 1 95% or O 2 92%;				
	Spouse: Multiply line 3 by 0 1 95% or 2 92%) (See instructions)		00		00
5.	Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Submit Schedule C				
	Individual) (See instructions)		00		00
	NET REGULAR TAX (Subtract line 5 from line 4)		00		00
7.	Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See				
	instructions)		00		00
8.	Credit for alternate basic tax (Schedule O Individual, Part III, line 4)		00		00
	Tax Determined Individually (Subtract line 8 from the sum of lines 6 and 7, Columns B and C, respectively) (9)		00		00
10.	TOTAL TAX DETERMINED (Add the amounts of Columns B and C of line 9 and transfer to Part 3, line 22 of the return	וווווווווווווווווווווווווווווווווווווו	(10)		00
	Continue in Part 3, line 22 of the return.				
Pa	t IV Computation of Allowable Amounts of Deductions to Nonresidents or Part-Year Resid	lents			
		B - TAXPAYER		C - SPOUSE	
1	Total gross income earned during the period of residence in Puerto Rico (Line 6, Part I)		00		00
	Total gross income earned during the period of nonresidence in Puerto Rico (Question C on page 1 of the return corresponding	′ <b>–</b>			00
<u> </u>	to taxpayer and spouse)		00		00
2	Total Gross Income (Add lines 1 and 2)		00		00
⊿.	Percentage of income related to the period of residence in Puerto Rico (Divide line 1 by line 3. Enter the result rounded	·			100
<b> </b> <sup>+</sup> .	to two decimal places)		%		%
5.	Total deductions applicable to individual taxpayers (Add lines 1 and 2, Part II)	/	00		00
	Total deductions applicable to the period of residence in Puerto Rico (Multiply line 5 by line 4 and transfer to line 4,	′ <b></b>		<u> </u>	
0.	Part II)		00		00
		'	.0		00
	Retention Period: Ten (10) years				

Schedule Individual	CT
Rev. Jul 5 23	OVERMINENT OF PUPE

## EARNED INCOME CREDIT

2023

Taxable year beginning on \_

Merchant's Registration Number

Social Security Number

#### Part I Eligibility Requirements (See instructions)

Complete Parts II and III to determine the amount of refundable credit to which you are entitled based on your information corresponding to the taxable year, if you meet <u>all</u> the eligibility requirements established below. If you do not meet all of the following eligibility requirements, do not continue; you are not entitled to claim this credit.

and ending on

#### **Requirements:**

Taxpayer's name

- 1. The taxpayer and spouse, in the case of married taxpayers, must have generated income from wages, salaries, tips, pensions, self-employed industry or business or activity for the production of income, for the taxable year, subject to the limitations established in Section 1052.01 of the Code.
- The taxpayer, spouse or qualified dependents were residents of Puerto Rico during the entire taxable year and at the time of filing the income tax return. Also, they must include the Social Security numbers issued on or before the due date to file the return, including extension, of the taxpayer, spouse and qualified dependents.
- 3. The taxpayer and spouse, in the case of married taxpayers, must be 19 years of age or older at the end of the taxable year, have not been claimed as dependents in another return for the same taxable year, and cannot file the return under the personal status of married filing separately.
- 4. Qualified dependents will only include the taxpayer's or spouse's children who on the last day of the taxable year are eighteen (18) years of age or younger. In the case of full-time student dependents, the age as of the last day of the taxable year shall not exceed twenty-five (25) years.
- 5. The taxpayer cannot claim the credit for persons over sixty-five (65) years or older with low income, if claiming the earned income credit.
- 6. The taxpayer must file the return no later than the due date provided by the Code, including extension of time to file.

Pa	rt II	Eligibility Determination for the Earned Income Credit	
1.	De	termination of Earned Gross Income:	
	A)	Salaries, wages and tips (Enter the sum of lines 1B and 1C of Part 1 of the return and lines 6, 7, 8, 9, 11, 12 and 31A, first	
	,	Column of Part II of Schedule IE Individual (or the total of lines 1 and 2 of Part I of Schedule CO Individual, Columns B and	
		C, and lines 6, 7, 8, 9, 11, 12 and 31A, first Column of Part II of each Schedule IE Individual, if you choose the optional	
		computation of tax))	
	B)		B) 00
	Ć)	Gain attributable to a self-employed industry or business or activity for the production of income (Enter the sum of lines 2P	
	,	through 2S of Part 1 of the return and lines 31B through 31E, 39, 40, 41 and 42, first Column of Part II of Schedule IE Individual	
		(or lines 3P through 3S of Part I of Schedule CO Individual, Columns B and C, and lines 31B through 31E, 39, 40, 41 and 42,	
		first Column of Part II of each Schedule IE Individual, if you choose the optional computation of tax))	IC) 00
	D)	Total earned gross income (Add lines 1A through 1C)	D) 00
2.	De	termination of Net Income from Other Concepts:	
	A)	Other income (Enter the sum of lines 2A through 2G and 2I through 2L, 2N, 2O and 2T of Part 1 of the return and line 7, Part	
	,	II of Schedule H Individual, only if the "Annuity" option was selected in question 2 (or lines 3A through 3G, 3I through 3L, 3N,	
		30 and 3T of Part I of Schedule CO Individual and line 7, Part II of Schedule H Individual, only if the "Annuity" option was	
		selected in question 2, if you choose the optional computation of tax)) (See instructions)	2A) 00
	B)		2B) 00
		Less:	
	,	(i) Exempt income from services rendered as an employee (Enter the sum of lines 6, 7, 8, 9, 10, 11, 12 and line 31A, first	
		Column of Part II of Schedule IE Individual)	
		(ii) Exempt pension amount (Enter the sum of lines 15 and 16, Part II of Schedule IE Individual)	Cii) 00
		(iii) Exempt income derived by young people with self-employed industry or business or activity for the production of income	
		with special agreement under Act 135-2014 (Enter the sum of lines 31B through 31E, first Column of Part II of Schedule IE	
		Individual)	Ciii) 00
		(iv) Exempt amount from income from self-employed industry or business or activity for the production of income (Enter the sum	
		of lines 39 through 42, first Column of Part II of Schedule IE Individual)	Civ)00
		(v) Total adjustments for exempt amounts (Add lines 2C(i) through 2C(iv))	Cv) 00
	D)	Total other income (Add lines 2A and 2B and subtract line 2C(v). If this amount is more than \$10,000, do not continue and enter	
		zero on line 27C of Part 3 of the return)	2D) 00
3.		tal gross earned income for the determination of the earned income credit (Transfer the amount determined on line	
		, as long as the amount determined on line 2D is \$10,000 or less. If the amount determined on line 2D is more than \$10,000,	
			3) 00
4.	Nu	mber of qualified dependents, according to the return (See instructions)	4)
5.	lf t	he total earned gross income determined on line 3 exceeds the following amounts, you do not qualify for this cr	edit. Do not continue and
		ter zero on line 27C of Part 3 of the return.	
		Taxpayers without qualified dependents - \$28,700 (Married taxpayers filing jointly - \$30,910)	
	b)	Taxpayers with one (1) qualified dependent (Line 4, Part II) - \$34,222 (Married taxpayers filing jointly - \$38,632)	
	C)	Taxpayers with two (2) qualified dependents (Line 4, Part II) - \$40,841 (Married taxpayers filing jointly - \$45,251)	
	d)	Taxpayers with three (3) or more qualified dependents (Line 4, Part II) - \$44,147 (Married taxpayers filing jointly - \$48,557	7)

Pa	art III Computation of Earned Income Credit			
	etermine the earned income credit by selecting the applicable computation, considering f qualified dependents, as established in Section 1052.01 of the Code.	the	limitation of earned gross	income and the number
A.	Taxpayers with no dependents:			
1.	If the earned gross income (Line 3, Part II) is not more than \$17,660 (or not more than \$19,870 in	<u>ו</u>		
	the case of married taxpayers filing jointly), multiply line 3, Part II by 15%. Otherwise, do not			
	complete lines 1 and 2, and continue with line 3		00	
2	Enter the smaller amount between line 1 and \$1,656. Transfer this amount to line 27C of Part 3 of the			
۷.	return	, (2)		00
3	If the earned gross income (Line 3, Part II) is more than \$17,660 but not more than \$28,700 (or	. () r		
5.	more than \$19,870 but not more than \$30,910 in the case of married taxpayers filing jointly):			
	<ul> <li>a) Maximum credit to be claimed by taxpayers with no dependents</li> </ul>	(30)	1.656 00	
			1,000 00	
	b) Maximum credit reduction (Subtract \$17,660 (or \$19,870 in the case of married taxpayers filing		00	
	jointly) from the amount on line 3, Part II, multiply said amount by 15% and enter the result here)			
	c) Total available earned income credit (Subtract line 3(b) from line 3(a), enter the result here			
	and on line 27C of Part 3 of the return. If the result is zero ("0") or less than zero, enter zero on			00
	line 27C of Part 3 of the return)	(3c)		00
B	Taxpayers with one (1) dependent:			
1.	If the earned gross income (Line 3, Part II) is not more than \$19,870 (or not more than \$24,280 in	۱		
	the case of married taxpayers filing jointly), multiply line 3, Part II by 33.98%. Otherwise, do not	t		
	complete lines 1 and 2, and continue with line 3		00	
2.	Enter the smaller amount between line 1 and \$3,864. Transfer this amount to line 27C of Part 3 of the			
	return	. (2)		00
3	If the earned gross income (Line 3, Part II) is more than \$19,870 but not more than \$34,222 (or more			
0.	than \$24,280 but not more than \$38,632 in the case of married taxpayers filing jointly):			
	a) Maximum credit to be claimed by taxpayers with one (1) dependent	(3a)	3,864 00	
	<ul> <li>b) Maximum credit reduction (Subtract \$19,870 (or \$24,280 in the case of married taxpayers filing</li> </ul>	• • •		
	jointly) from the amount on line 3, Part II, multiply that amount by 26.92% and enter the result here).		00	
	<ul> <li>c) Total available earned income credit (Subtract line 3(b) from line 3(a), enter the result here</li> </ul>			
	and on line 27C of Part 3 of the return. If the result is zero ("0") or less than zero, enter zero on			
	line 27C of Part 3 of the return)	(3c)		00
C	Taxpayers with two (2) dependents:	. (00)		
_				
1.	If the earned gross income (Line 3, Part II) is not more than \$23,180 (or not more than \$27,590 in			
	the case of married taxpayers filing jointly), multiply line 3, Part II by 40%. Otherwise, do not	t		
	complete lines 1 and 2, and continue with line 3		00	
2.	Enter the smaller amount between line 1 and \$6,072. Transfer this amount to line 27C of Part 3 of the	)		
	return	. (2)		00
3.	If the earned gross income (Line 3, Part II) is more than \$23,180 but not more than \$40,841 (or more	;		
	than \$27,590 but not more than \$45,251 in the case of married taxpayers filing jointly):			
	a) Maximum credit to be claimed by taxpayers with two (2) dependents		6,072 00	
	b) Maximum credit reduction (Subtract \$23,180 (or \$27,590 in the case of married taxpayer filing	1		
	jointly) from the amount of line 3, Part II, multiply that amount by 34.38% and enter the result	t		
	here)	. (3b)	00	
	c) Total available earned income credit (Subtract line 3(b) from line 3(a), enter the result here	;		
	and on line 27C of Part 3 of the return. If the result is zero ("0") or less than zero, enter zero on	۱		
	line 27C of Part 3 of the return)	. (3c)		00
D.	Taxpayers with three (3) or more dependents:			
1	If the earned gross income (Line 3, Part II) is not more than \$23,180 (or not more than \$27,590 in	<u>,</u>		
	the case of married taxpayers filing jointly), multiply line 3, Part II by 44.83%. Otherwise, do not			
	complete lines 1 and 2, and continue with line 3		00	
2	Enter the smaller amount between line 1 and \$7,173. Transfer this amount to line 27C of Part 3 of the			
<u>ک</u>	return	, (2)		00
2	If the earned gross income (Line 3, Part II) is more than \$23,180 but not more than \$44,147 (or more	. (-/ )		
J.	than \$27,590 but not more than \$48,557 in the case of married taxpayers filing jointly):	,		
		(20)	7,173 00	
	a) Maximum credit to be claimed by taxpayers with three (3) or more dependents		, - 00	
	b) Maximum credit reduction (Subtract \$23,180 (or \$27,590 in the case of married taxpayer filing			
	jointly) from the amount on line 3, Part II, multiply that amount by 34.21% and enter the result here)		00	
		. (3b)	00	
		<u>,</u>		
	c) Total available earned income credit (Subtract line 3(b) from line 3(a), enter the result here and on line 27C of Part 3 of the return. If the result is zero ("0") or less than zero, enter zero on			

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Schedule D Individual

#### REASURE 8 Rev. Jul 5 23

20. Net capital gain (or loss) under Act:

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

			AND ANN	IUITY CONTR	ACTS			2	023
THENT OF PURC		Taxable year beginnin	gon	, and ending	]on,				
Taxpayer's name								Social Sec	curity Number
Part I Short-Term Capital Assets Gains	and Losses	(Held one year or less)							
Description and Location of Proper	y	Disregarded ( Entity	Cadastre Numbe (Ifapplicable)	er (A) Date Acquir (Day/Month/)		(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
		0					00 00		00
		0					00 00		00
		0					00 00		00
<ol> <li>Net short-term capital gain (or loss)</li></ol>	n (or loss) f (or loss) fror nds or attribu See instruc om an activi es 1 throug	rom Estates or Trusts (S n Pass-Through Entities ( itable to direct investment a tions) ty that is not your princip (h 6)	ee instructions Submit Form 4 ind not through a al industry or b	3) 80.60 EC. See inst a Capital Investmen pusiness (See instr	ructions) t Fund, or distributables uctions)	share on net short-ter	m capital gain (or loss)	from Employees-	3) 4) 5) 6)
Part II Long-Term Capital Assets Gains a	nd Lossess	(Held more than one ye	ear)						-
Description and Location of Property	Disregarded Entity	Cadastre Number (Ifapplicable)	Fill in if you Prepaid (Dat	(A) (B) e Acquired Date Solo ay/Month/ (Day/Month Year) Year)		(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss (Act 132-2010 and Act 216-2011. See ins:	(G) Gain or Loss t.)
	0		0		00	00	00	C	00
	0		0		00	00			00
	0		0		00		00	C	00
<ol> <li>Net long-term capital gain (or loss)</li></ol>	residence o (or loss) fro (or loss) fro 1 Va 1 Va 1 Va see instruc dividual Invo 01(c)(3) (So	om Estates or Trusts (Se n Pass-Through Entities riable 2 Fixed – 7 table to direct investment a tions) estors (Submit Schedule ee instructions)	e instructions) (Submit Form 4 axpayer (See Spouse (See in nd not through a F1 Individual, F	480.60 EC. See ins instructions) structions) a Capital Investmen Part III, line 1, Colu	tructions) Fund, or distributable mn (E)) (See instruction	share on net long-ter ons)	m capital gain (or loss)	( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (	0) 1) 2) 3) 4) 5)
Part III Capital Assets Gains and Losses Re	ealized und	er Special Legislation (	See instructio	ns)					
Description and Location of Property	Disregarded Entity	Cadastre Number (If applicable)	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		0			0	0 00		00
18. Net capital gain (or loss) under Act:	•	(Decree No	)	) .				(*	8)
	0		0			0	0 00		00
19. Net capital gain (or loss) under Act:		(Decree No	•	)	1				9)
	0		0			0	0		າດ

(20)

(Decree No.

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Part IV Total Distributions from Qualified Pension	Plans (See instructions)							
Description		Fill in if you Prepaid	Distributio (Day/Mont		(A) Total Distribution	(B) Basis and Exemp	ot Income	(C) axable Amount
21. Taxable at 20% - Taxpayer	(21)	0			0	0	00	00
22. Taxable at 20% - Taxpayer	(22)				0		00	00
23. Taxable at 10% - Taxpayer	(23)				0		00	00
24. Taxable at 10% - Spouse	(24)				0		00	00
25. Total distributions from gualified pension plans (Total of C	olumn C. Transfer this amount to	Part 1 line 2A of	the return or to	Part Lline 3A C	Columns B and C of Scl	- nedule CO Individu		
applicable)							(25)	00
Part V Net Capital Gains or Losses for Determin								
	•			Column A	Column B	Column C	Column D	Column E
Gains o	r Losses			Short-Term	Long-Term	Under Special Legislation	Under Special Legislation	Under Special Legislation
26. Enter the gains determined on lines 7, 17 and 18 through 20 in t	he corresponding Column		(26)	C	00 00	00	00	00
27. Enter the losses determined on lines 7, 17 and 18 through 20	in the corresponding Column		(27)	C	00 00	00	00	00
<ol> <li>If one or more of Columns B through E reflects a loss on line 2 other Columns (See instructions)</li> </ol>	7, add them and apply the total pro	oportionally to the g	gains in the (28)		00	00	00	00
29. Subtract line 28 from line 26. If any Column reflected a loss of	on line 27, enter zero here		(29)		00	00	00	00
30. Apply the loss from line 27, Column A proportionally to the ga	ains of Columns B through E(See	instructions)	(30)		00	00	00	
31. Subtract line 30 from line 29			(31)		00	00	00	00
<ol> <li>Add the total of Columns B through E, line 31. However, if line enter the total amount of line 27, Columns A through E</li> </ol>	26 does not reflect any gain in Co	lumns B through E	, you must 					00
33. Net capital gain (or loss) for the current year (Add line 20	6, Column A and line 32)					(33)		00
<ol> <li>Less: Net capital loss carryover (Enter in Column D the total ne D or the result of line 33 by 90%. This is the deductible</li> </ol>	t capital loss not used in previous ye e amount)	ears (Part VI, line 38	3). Enter in Colu	mn E the smaller b	etween the amount of lir	ne 34, Column 	00	00
35. Net capital gain (Subtract line 34, Column E from line 33. Er complete Part VII)	ter the result here and in Part 1, li	ine 2B of the return	n or in Part I, lin	e 3B of Schedule	CO Individual, as appl	icable. If line 33 is	more than zero, (35)	00
36. If line 33 is a net loss, enter here and in Part 1, line 2B of the r	eturn or in Part I, line 3B of Schedu	ule CO Individual,	as applicable, t	he smaller of the f	ollowing amounts:			
a) the net loss indicated on line 33, or b) (\$1,000)							(36)	0
37. Capital loss available for next year (If line 33 is more than ze								0
Part VI Determination of the Net Capital Loss Carr	yover	L		1				
Year	(A) Accumulated Capital Loss		(B) Amount Used		(C) Capital Loss Carryfi (Column A - Colur		Expiration	n Date
		00		00		00		
		00		00		00		
		00		00		00		
		00		00		00		
		00		00		00		
		00		00		00		
		00		00		00		
38. Total net capital loss carryover (Transfer this amount to P	art V line 31 Column D of this So			(38)		00		
50. Total her capital loss carryover (Transier this amount to P	art v, inte 34, Column D of this SC							

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Taxpayer's name					Social S	Security Number	
Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate							
	Column A	Column B	Column C	Column D	Column E	Column F	Column G
-	Short Torm	Long Torm	Special	Special	Special	Total Long-Term	Total Net
	Short-Term	Long-Term (15%)	Special Legislation	Special Legislation	Special Legislation	(Add Columns B	Capital Gain
		(10,0)	(%)	(%)	(%)	through E)	(Add
					, ,		Columns A and F)
1. Net Capital Gain (In the case of short-term gains, transfer the amount on line 26, Column A, Part V. In the case of long-term gains, transfer the amount from line 31, Columns B							
through E, Part V, as it corresponds)	00	00	00	00	00	00	00
<ol> <li>Allowable amount as net capital loss not used in previous years claimed on Schedule D Individual (Transfer the amount included on line 34, Column E, Part V) (The amount</li> </ol>							
entered on this line cannot exceed 90% of the amount reflected on line 1, Column G of							
this Part)	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)	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		FS (					
in Columns B through E and enter the total in Column F. <b>The total shall be</b> 100%			%	<b>%</b>	%	%	
5. Capital loss carryforward attributable to long-term transactions (Columns B through E)					00	00	
(Multiply line 3 - Column A by line 4 of each Column)				100	100		
6. Net long-term capital gain -							
(a) Net Long-Term Capital Gain subject to 15% (Column B – Subtract line 5 from line							
1. Transfer the result to Column C, line 4(a) of Schedule A2 Individual)		00				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							
F, G and H, as it corresponds, line 4(a) of Schedule A2 Individual)			00	00	00	00	
<ol> <li>Total net long- term capital gain (Column F - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual)</li></ol>						00	
						100	
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 35, Part V of this Schedule)							00
	Retention Peri	od: Ten (10) years					

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Schedule D1 Individual									
Rev. Juli 5 23	2023								
Taxpayer's name	Soci	al Security N	lumber						
raxpayers name		Cadastre Number	300	a occurry h	NULLING				
	Computation of	Gain							
1. Date in which the residence was so	ld (day, month, year)		(1)	/	/				
2. Was the residence occupied by the seller or his/her family for a continuous period during the last two (2) years previous to the sale? 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.									
Taxpayer: O 1 Yes O 2 No	Account (IRA) used to acquire the residence? Spouse: 1 Yes 2 No. If the answer in contributions				00				
<ol> <li>Selling price of the residence (Do not in</li> <li>Selling and fixing-up expenses (See</li> </ol>	clude personal property items sold with your residen		(4)		00				
6. Total realized (Subtract line 5 from	line 4)		(6)		00				
7. Adjusted basis of residence sold. Inclu	ides prepayment: 🗢 1 Yes 🗢 2 No (See instru	ctions)	(7)		00				
8. Gain realized on sale (Subtract line 7 from If it is zero or less, <b>enter zero.</b> If it is more than zero. transfer this an	n line 6) (See instructions) nount to Schedule IE Individual, Part II, line 17		(8)		00				
DC	Retention Period: Ten (1		J	2					
	FILIN	IG.							

Sch Rev. Jul	edule D3 Individual	SALE OR EXCHANGE OF PF	RINCIPAL RESIDENCE		
	TREASURY. ODER THE ACTION OF PURCH	(Under Sections 1034.04(m) and 1031 Internal Revenue Code of 2	.02(a)(16) of the Puerto Rico 2011, as amended)		2023
		Taxable year beginning on,,	and ending on,,		
Тахра	yer's name		Cadastre Number	Socia	al Security Number
Part	Computation of	Gain under Section 1034.04(m)			
1. г	Date in which the old residence	was sold (day, month, year)		(1)	1 1
		tirement Account (IRA) used to acquire the old resid		-	
		answer is "Yes", enter here and in Part I of Schedule F			00
	' Have you bought or built a new resid				
			(day, month, year)	(3)	/ /
4. 5	Selling price of the old residence (D	Do not include personal property items sold with your	residence)	(4)	00
		commissions, advertising, legal fees, etc.)			00
		om line 4)			00
		Includes prepayment: 🔿 1 Yes 🔿 2 No (See i	nstructions)		00
	Gain realized on sale (Subtract line 7				
		o not complete the rest of the form. If your answer on li			
		"No", continue with line 9			00
		nce, do you plan to do so during the replacement period	1? O 1 Yes O 2 No		
	f your answer is "Yes", see instruct			_	
	f your answer is "No", continue wit				
Part I		me Exclusion for Taxpayers Age 60 or Older u			
		ne residence?			•
		date of sale?		$r \odot 2$	Spouse 🔘 3 Both
	Did the person who was age 60 or o				
		esidence for a total of at least 3 years			
	except for short absences) of the 5 y	lo", go to Part III		O 2 1	la.
		te the once in a lifetime exclusion from			NO
		s "Yes", continue with line 14. If you answer "No", cor	tinue with Part III 01 Yes	O 2 1	lo
	•	e 8 or \$150,000 (\$300,000 if married that choose the o			00
Par	-	Price, Taxable Gain and Adjusted Basis of Nev			
			v Residence		
		enter here the amount of line 8. Otherwise,			
	subtract line 14 from line 8 and ente				
		do not complete the rest of the form and attach the san	në to your return.		
	If line 15 is more than zero and line If line 15 is more than zero and line	e 9 is "No", do not complete lines 16 through 20. Enter th	a gain an line 21	(15)	oc
		sis No , do not complete lines to through 20. Enter the sidence (See instructions)	-		00
	• • •				00
		line 17 from line 6)			00
		residence (day, month, year) / /			00
		If it is zero or less, enter zero			00
		line 15 or 20. If it is zero or less, enter zero.			
	-	rrt I, transfer to this line the gain from line 15 of this Pa	rt III, if any.		
ŀ	f it is a gain, transfer to Schedule D	Individual, as applicable: O1 Short-term (Part I, lin	e 2) 🔿 2 Long-term (Part II, line 9)	(21)	00
		ine 21 from line 15)			00
23.	Adjusted basis of new residence	e (Subtract line 22 from line 19(b))		(23)	00

Schedule DDC Individual Rev. Jul 5 23	DUE DILIGENCE CHECK TAX RETU For Individuals Engaged in Tra of Less	RNS SPECIALIST		202	.3
Taxpayer's name	raxable year beginning on,_		Social Security Number	-	
Name of the Accredited Agent-Tax Retur	ns Specialist	Accredited Agent-Tax Returns	Specialist Number		
	ayer will include with the return audited financia	÷ .		P"). <b>Yes</b>	No
Fill in one: 1 Taxpayer 2 Spo	f such documents with the return and you will Duse Nature of the activity: 1 Manufacturing (Schedule J Indiv 2 Sale of Goods (Schedule K Indiv	vidual) <b>3</b> Farming (Schedul	le L Individual) 🛛 📿	5 Rent (Schedule	e N Individual)
Part I Detail of Expenses	and the second			Amount	
<ul> <li>a) Automobile expenses (Mileage)</li> <li>b) Other motor vehicle expenses</li> <li>c) Repairs and maintenance</li> <li>d) Travel expenses (Total experses)</li> <li>e) Meal and entertainment expersion of the expenses (Total experses)</li> <li>g) Materials and office supplies.</li> <li>g) Materials directly used in the instant of the expenses of the exp</li></ul>	s))))))	)R AATI	(1b) (1c) (1d) (1e) (1f) (1g) (1h) (1h) (1i) (1k) (1l) (1l)	Amount	00 00 00 00 00 00 00 00 00 00 00 00 00
III) iv)Total other expenses (Add	lines 1(o)(i) through 1(o)(iii))		· · /	00	00
2. Total expenses (Add lines1(a) t	hrough 1(o)(iv))				00
Part II Due Diligence Requ	lirements	USE			
of the Puerto Rico Internal Revenue Coo 1. Are the expenses listed in Part I, ordin "Yes", continue with questions 1(a a) Were the expenses incurre	estions to confirm that you complied with the due d de of 2011, as amended (Code). ary and necessary expenses to carry out the ope and 1(b). If you answered "No", continue wi ed and paid by the taxpayer and claimed in	ration of the taxpayer's industry of the taxpayer's industry of the taxpayer's return accord	or business? If you answer	red	No
<ul> <li>Cash A</li> <li>Do the expenses listed in Part I, in</li> <li>Did you comply with the knowle To meet this requirement, you must:</li> </ul>	od used by the taxpayer in the industry or busine ccrual Other: clude personal expenses of the taxpayer? dge requirement? estions and document at the moment the taxpay			(2)	
<ul> <li>b) Review documents to support</li> <li>4. Did the information provided by the ta "Yes", respond questions 4(a) and</li> <li>a) Did you make reasonable qu</li> <li>b) Did you document the answer asked (date of the interviews),</li> <li>5. Did you comply with the document ref</li> </ul>	ssary to carry out the operation of the industry of t that such expenses were incurred and paid by axpayer, or a related authorized person, appear 4(b). If you answered "No", continue with que estions to determine the correct, complete and s received? (Documentation must include the que the information that was provided and the impact ention requirement? To comply with this requirer	y the taxpayer. to be incorrect, incomplete or in estion 5 consistent information? estions and the name of the pers of the information in the items incl ment, you must keep a copy of the	consistent? If you answer son who answered, when y uded in the taxpayer's retu e documentation indicated	(4) (4a) (7ou (4b) (4b) (4b) (4b)	
question 4(b), copy of this form, copy of this form was obtained. In the same	fany worksheet, a record of how, when and the na way, you must keep copy of any worksheet or c les listed in Part I of this form	ame of the person from whom the opy of any document provided l	information used to comple by the taxpayer in which y	rou	

-		- 00	
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ev. 、	Jul 5 23	Schedule DE	C Individual - Page 2
	Part II Due Diligence Requirements (Continued)		
Lis	st the documents used, if any. If you need additional space, submit detail.	Yes	No
	Did you ask the taxpayer if he/she could provide documentation to corroborate the amount of any deduction claimed in the return if such return		
7.	selected for an audit process by the Department of the Treasury (Department)? Did you ask the taxpayer if any of the deductions claimed and included in Part I of this form was rejected or reduced in a previous taxable ye	ear? (7)	
	Part III Certification		
	he Accredited Agent-Tax Returns Specialist, will have complied with all due diligence requirements for the deductions subju- rovisions of Section 1021.02 of the Code, if he/she meets all the following requirements:	ect to verification	n under the
A.	<ul> <li>Interviewed the taxpayer, made adequate questions, documented at the moment the taxpayer's responses in this form or in his/he the information provided by the taxpayer;</li> </ul>	ər worksheets, aı	ndreviewed
B.	. Completed this form truthfully and accurately and performed the actions described in Part II;		
С	2. Submit copy duly completed and signed of this form with the taxpayer's return; and		
D	You promise to keep copy of the following documents as part of your records for a period of no less than ten (10) years from the which this form is completed:	ne filing date of th	ne return for
	1. Copy of this form duly signed.		
	2. Every worksheet that has been used as part of the due diligence process.		
	3. Copies of any document provided by the taxpayer on which you relied for the deduction of the expenses listed in Part I of	of this form.	
	4. A record of how, when and from whom the information used to prepare this form and the corresponding worksheets was	obtained.	
	5. Any additional information or document used as part of the due diligence process.		
	OATH		
is: th su of	hereby declare under penalty of perjury that I have examined the information included in this form and it is true, correct and causing and signing this form I attest that the categories of deductions and the amounts included in this form are ordinary and nece the operation of the taxpayer's industry or business. I understand that, if I have not met all the due diligence requirements lister uspension of my license as Accredited Agent-Tax Returns Specialist by the Department. I also accept that, in the case that the Dep f the amounts included in this form and claimed as deduction by the taxpayer is not supported with documentary evidence, I will the fine and other applicable penalties provided in Section 6074.03 of the Code.	essary expenses d above, I am su partment determin be subject to the	to carry out bject to the nes that any
	Name of the Accredited Agent-Tax Returns Specialist (Print) Signature of the Accredited Agent-Tax Returns Specialist (Print)	leturns Specialist	

Date

Registration Number of the Accredited Agent-Tax Returns Specialist

Schedule E Rev. 07.23						
AREASURE OPTIMIE		DEPRECIATION			2023	
AMENT OF PURT	Taxable year beginning on _	, and ending on		Schee	dule E No	
Taxpayer's name				Social Security of	or Employer Identification Nu	umber
<ol> <li>Type of property (in case of a specify the material used in th construction).</li> </ol>	a building, 2. Date ne acquir	ed. 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.	
(a) Current Depreciation						
			00			00
		00				00
		00	00			00
Total			00			00
(b) Flexible Depreciation						
		00	00			00
		00				00
DI	IR D(		<b>B</b> 00			00
Total		· · ·	00			00
(c) Accelerated Depreciation						
		00	00			00
		00				00
		00	00			00
Total	·		00			00
(d) Amortization (i.e. Goodwill	)					
		00	00			00
		00	00			00
		00	00			00
Total			00			00
(e) Automobiles (See instructi	ons)					
		00	00			00
		00	00			00
		00	00			00
Total	I	1	00			00
(f) Vehicles under financial le	ase (Form 480.7D) (Amour	nt of vehicles	1 00			00
		ansfer to Schedules J, K, L, M a	nd N Individual, whichever	applies, or		
						00

Schedule E1



# DEPRECIATION FOR BUSINESSES WITH VOLUME OF \$3,000,000 OR LESS

2023

Rev.07.23	RICO	DEPRECIATION FOR BUSINESSES WITH VOLUME OF \$3,000,000 OR LESS						2023		
OVERAL REAL OF PUT		Taxable year begi	inning on	_, and ending on,				Schedule E1 No.		
Taxpayer's name							Social Securi	ity or Emp	bloyer Identification Numb	er
1. Type of property	2	. Date acquired	3. Original cost or other basis		4. Depreciation claimed in prior years		5. Estimated use life	eful	6. Depreciation claimed this year	
(a) Computer systems (S	ection 10	033.07(a)(1)(G))						Ch	eck here to elect: 🔿	I
				00	00					00
				00	00					00
				00	00					00
				00	00					00
				00	00					00
Total										00
(b) Ground transportation	equipm	ent, except autom	obiles (Section 1033.0	7(a)(	1)(H))			Ch	eck here to elect: 🔿	1
				00	00	)	2			00
				00	00	,	2			00
				00	00		2			00
				00			2			00
	U			00			2			00
Total										00
(c) Machinery and equipmer	nt, furnitur	e and fixtures, and a	any other fixed asset to be	used	in the industry or business (S	Secti	on 1033.07(a)(1)	(K)) CI	neck here to elect: 🔿	)
		Z		00		)	2	Л		00
				00	00	)	2			00
				00	00	)	2			00
				00	00	)	2			00
				00	00	)	2			00
Total										00
Total (Add total of lines (a the corresponding line of	a) throug other ret	Jh (c) of Column 6 urns)	. Transfer to Schedule	sJ, k	K, L, M and N Individual, w	vhich	never applies, c	or to		00
By filing this schedule assets will not be dedu	, I ackno uctible t	owledge that this o determine the	s election is irrevoca net income subject	ble a to in	and that in subsequent come tax.	yea	rs the deprec	iation o	n the books on thes	е

Schedule F Rev. Jul 5 23	SURF		Taxable year beginni	OTHER INCOME									2023		
Taxpayer's name	Jr ·			Taxable year beginni	II y 011	, and en	ung on	·	Fill in (	one:			Social Sec	urity Number	
	◯ 1 Taxpayer ◯ 2 Spouse ◯ 3 Both												,		
Part I Dis	tributions from Ind	ividual Retirement A	ccounts and I	Educational Cont	ribution Accou	nts				Taxab	le Amount				
				Column A	Column B			Column D		olumn E	Colum	n F	Column G	Column H	
Payer's name	Employer Identification Number	Account Number	Fill in if you Prepaid	Total Distribution	Basis (See instruction	ns) Interests from IF Financial Institutio Subject to Withh (TransfertoPartI,li Col. D of Schedule	ns Not olding ne 1(b),	Interests from IRAc Financial Institution (10%) (Transferto PartI, line1 Col. B of Schedule FF	is to Pen (Transfe Column	sfrom Distributio Government sioners (10%) erto Part I, line 1( E of Schedule I Individual)	GovernmentPe	ensioners tributions)	IRA or Educational Contribution Accoun Distributions of Incon from Sources Withir P.R. (10%)		
			0	00	F		00		00		00	oc	0	00	
			0		hR	00 / /	00		00		00	00	0	00	
			0	00		00	00		00		00	α	0	00	
					OS	ωES	00	ON	00		00	o	0	00	
principal residence (Er	nter the amount of line	Accounts used to acc 3, Schedule D1 Individe	ual or from	00							_			00	
1. Subtotal (Transfer to D, of Schedule A2	ne total of Columns F Individual)	and G to line 4(k), Colu	mns A and (1)	00			00		00		00	α	0	00	
	dule CO Individual	, as applicable)			<b>n Accounts</b> (Ad	d the total of Colu	nns F	through H. Trans	sfer to Par	t1, line2Fo	of the return or	to Part	I, line 3F, Column	2) 00	
Part II	Distributions an	d Transfers from	Governme			(4)		(D)				Taxable	Amount - Savings	Account	
	Descrip	tion		Fill in if you Prepaid	Distribution Date	(A) Total Distribution	Ex	(B) Basis and cempt Income	)) Taxable		(D) Distributions u \$10,000		(E) Lump-sum Distributions (\$10,000 or more)	(F) Transfers under Section 1081.03	
1. Taxable as ordina	v income					00	)	00		00		00			
1. Taxable as ordinary income						00	1	00					00	00	
3. Total distributions an as applicable)						F. Transfer to Part	1, line	e 2E of the return	or to Part	I, line 3E, C	olumn B or C o	of Scheo	dule CO Individual,	00	
Part III	Distributions fro	m Deferred Comp	ensation P	lans (Non Qua	alified)										
		Description				Fill in if you Pre	paid	Distribution	Date	Total D	(A) istribution	Basis ar	(B) nd Exempt Income	(C) Taxable Amount	
1. Taxable as ordinar line 3L of Schedul	y income (Transfer t e CO Individual, as	he amount of Column applicable)	C to Part 1, li	ne 2L of the return	n or to Part I, 	0					00		00	00	

Rev. Jul 5 23 Schedule F Individual -												edule F Individual - Paç
Part IV Partial or Lump-Sum Distributions from Qualified Retirement Plans and Fixed or Variable Annuities Not Subject to a Preferential Rate (See instructions)												3)
	Description		Fill in if	you Prepaid	Dist	tribution Date	Тс	(A) otal Distribution	Basis	(B) is and Exempt Income	(C) Taxable Amount	
1. Taxable as ordinary income (Transfer the a I, line 3L of Schedule CO Individual, as				(	0			00			00	(
Part V Other Income	Colum	nn A	Colum	n B	Column C	, – ,	Column D		Column E	Column F		
Payer's name	Payer's name Employer Identification Account Number Number		Income Debt Disc				Judicial or Extrajudicial Indemnificatio	al Associations of		ational sor	l Other Income	Distributable Share of Net Income Subject Preferential Rates fro Pass-Through Entitie
			[	00		00		00		00	00	0
				00		00		00		00		
				00		00		00		00		
1. Amount received	•			00		00		00		00	00	0
2. Less: Expenses related to the production of th 3. Subtotal Columns A through C and E (Subtract			/	00		00	<u> </u>	00		-	00	<u>)</u> ,
the total to line 4(g), Columns A and B of Sch	hedule A2 Individual). Colui	umn F (Transfer the total						0	1	0		
to line 4(j), Column A and to the one that applies 4. Wages, salaries or compensation reported on	is of Columns B through H of n a Federal W-2 Form of a pr	ivate company employer		00				00		00	00	
(See instructions) (Exempt Wages Sec. 1031.	1.02(a)(37) of the Code \$	(4)	1)	" 00 of i	" turn or t		i an -f Oshadul		t in the color			
5. Total other income (Add the total of line 3, 0 Part VI Distributions Due t	to a Disaster Declare				he return or to	) Part I, III	Ne 3G Of Schedule	3001	ndividual, as app	licapie	e) (v.	<u>/</u> ]
						$\mathbf{\cap}$	Column A		Column B	3	Column C	Column D
Deverto nomo	Employer	Assessmethlumber	Diatribut	Data	Select the f			+	-		Amount over which a	
Payer's name	Identification Number	AccountNumber	Distributio	onDate	which the dis was repo	orted	ExemptAmou	Int	Amount Subject Withholding (10		Prepayment was Made and After-Tax Contributions	d Total Distribution
			$\Box$		1048	80.7 80.7C	TU	00		00	,	
	1		1			180.7		00		00		
	1		ETT			80.7	<u> </u>	00		00	1	
			F===	_	1 0 48	180.7	<u> </u>	00			<u> </u>	
	+		+	/	2 <u>2 48</u> 1 <u>48</u>	180.7	<u> </u>			00	1	
		L	<u> </u>	/	2 0 48			00	1	00		
1. Amount received (Total of Columns A, B, C	C and D)			5 H = 4 K	<u> </u>	(1)		00		00		)
2. Less: Amounts over which a prepayment 3. Eligible distribution (Subtract line 2 from	m line 1. Column D) (Se	See instructions)			·····							)
4. Less: Exempt amount (Enter the smaller of th 5. Amount taxable at 10% (Subtract line 4 from	the amount on line 1, Colun	mn D or \$10,000. Transfer	r to line 8, Part	rt I of Sched	dule IE Individu	ual)						)
Individual) (See instructions)							) Illuiviuuai, as app	JICabi			4(I) 01 301160016 AZ	)
6. Tax withheld at source: (a) Form 480.7, Box 10 (Total Int	oformative Returns	)								(6a`	a) OC	
(b) Form 480.7C, Box 10 (Total II												0
(c) Total tax withheld on eligible distrib												c)

### Schedule FF Individual



# INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME

\_ and ending on \_

2023

Social Security Number

Taxable year beginning on \_\_\_\_\_, \_\_\_

Taxpayer's name

Part I Interest	s			Column A	Column B	Column C	Column D	Column E	Column F	Column G
Payer's name	Disregarded Entity	Employer Identification Number	Account Number	Eligible interests subject to withholding (Section 1023.05(b)) (10%)	Interests from IRA from financial institutions subject to withholding (10%)	Interests from financial institutions subject to withholding (Section 1023.04)(10%)	financial institutions, including interests from IRA not subject	Interests from IRA distributions to Government Pensioners (10%)	Other interests subject to withholding %	Other interests
	0			00		00	00		00	00
	0			00		00	00		00	00
	0						00		00	00
	0			00		00	00		00	00
	0	Ρ	URP	0500			00		00	00
	0			00		00	00		00	00
	0	D					DR <sub>00</sub>		00	00
	0			00		00	00		00	00
	0			00		00	00		00	00
	0			00		00	00		00	00
1. Interests: a) Subtotal of Columns A, C,	D, Fand G			00		00			00	00
b) Total from Schedule F Indiv				00	00		00 00	00		00
c) Total (Add lines 1(a) and 1( 2. Less: Expenses related to the	(U)) Durchase of in	vestments (See instruction	e) (2)	00				00		00
3. Less: Interest exemption (	See instructio	ns)	(3)		00			00		
<ol> <li>Less: Interest exemption (See instructions)</li></ol>				00	00	00	00	00	00	00
5. Add line 4, Columns A throu 3C of Schedule CO Individua	ugh G. Transfe	er to Part 1, line 2C of the	return or to Part I, line							00

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Part II Corporate Dividends										
	6				Column A		Column B	Column C	Column D	
Payer's name	Disregarded Entity	Employer Identification Number	Ac	ccount Number	Subject to withhold (15%)	ling	Subject to withholding (%)	Subject to withholding (%)	Not subject to withholding	
	0					00	00	0	0	00
	0					00	00	0		00
	0					00	00	0		00
	0					00	00	0		00
	0					00	00			00
	0			JR						
	0	NEO	D	ΠΛ		00	00	0		00
	0					00	00	0		00
		IRPC	15	FS	ONI	00	00	0	0	00
						00	00			00
				1101		00	00	0		00
<ol> <li>Dividends distributed amount</li> <li>Less: Expenses related to the purchase of investments (\$</li> </ol>				(1)		00	00	0		00
<ol> <li>Subtotal (Subtract line 2 from line 1, Columns A through D. and F through H, as applicable, of Schedule A2 Individual)</li> </ol>	Transfer the t	total of Columns A through	n C to line 4(	f), Columns A, C		00	00	0		00
4. Total (Add line 3, Columns A through D and transfer to Part 1, I	ine 2D of the r	return or to Part I, line 3D of	Schedule C	O Individual) (4)		00	100			100
Part III Miscellaneous Income								Column A	Column B	
Payer's name			garded tity Ide	Employer entification Number	Aco	count	Number	Miscellaneous Income	Income from Priz and Contests	es
		C	$\cap$					0		00
			>					0	-	00
								0		00
					+			0		00
			_					0		00 00
1. Amount received	(0- ' '							0		00
<ol> <li>Less: Expenses related to the production of these incon</li> <li>Subtotal (Subtract line 2 from line 1)</li> </ol>								0		00
4. Total miscellaneous income (Add the total of line 3, Columns	A and B. Tra	ansfer to Part 1, line 2G of	f the return of	or to Part I, line 3G c	of Schedule CO Indivi	dual,	as applicable)			00

Rev. Jul 5 23		2023											
Nombre del contribuyente	Taxable year beg	Jinning on	,	and ending on Decree number	Da	ite on which y	ou established re	sidence	in Puerto Rico	Social Sec	urity Number		
						Day	Month	Yea	ar				
Fill in one: 1 Taxpayer	2 Spouse												
Part I Interest													
		Description								Amount			
											00		
	C												
1. Total interests (Transfer to Schedule IE Individual, Part II, line 33)													
Part II Dividends Amount													
	Amount												
	0												
			_										
		NU		$\mathbf{U}\mathbf{D}$	<u> </u>		JK				00		
											00		
		- 5									00		
1. Total dividends (Transfer to Schedule IE Indi	,								(1	)	00		
Part III Capital Assets Gains an	d Losses									(F)	(F)		
Description and Location of Property	Cadastre Number (Ifapplicable)	Date Acquired (Day/Month/ Year)	Date Sold (Day/Month/ Year)	(A) Sale Price	Market \ Date of Resider	(B) /alue on the Establishing nce in P.R.	(C) Adjusted Bas	is	(D) Gain or Loss (Col. A - Col. C)	Amount Attributed to the Period Prior to Establishing Resider in P.R. (Col. B - Col. 0	(F) Amount Attributed to the Period after Establishing Residence in P.R. C) (Col. D - Col. E)		
					20			00					
					00	00		00		00	00 00		
					00	00		00		00			
					00	00		00			00 00		
1. Net capital gain or loss (Transfer the total of Colu	Imn (E) to Schedule D Individual, Pa	art II, line 15. T	ransfer the to CERTIFIC		) to Schedu	ue IE Indivi	dual, Part II, line	e 33)	(	1)	00		
By means of the signature on page 1 of the return, I he Rico no later than the taxable year ending on Decem		y that I have no			between th	e period of .	January 17, 200	6 and J	anuary 17, 201	2 and that I became	resident of Puerto		

## Schedule G Individual



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

2023

	1 OF 60	Taxable year beginning on,,	and ending on,,			
Тах	payer's name		Cadastre Number	Socia	l Security Nu	umber
Pa	rt I Questionnaire					
1.	Did you elect to defer the gain from t	the sale of the first sole proprietorship business?		(1)	◯ 1 Yes	◯ <b>2</b> No
	Amount of deferred gair	n				00
2.	Adjusted basis of the new sole p	proprietorship business				00
3.	Did you sell your sole proprietorsh	hip business during this year?		(3)	◯1 Yes	<b>2</b> No
	<ul> <li>If the answer is "Yes", con</li> </ul>	ntinue with the form.				
	<ul> <li>If the answer is "No", do not</li> </ul>	ot complete the rest of the form and attach the san	ne to your return.			
4.	Date in which the first sole proprie	torship business was sold (day, month, year)		(4)	/	/
5.	(a) Did you buy a new sole propriet	torship business? 1 Yes 2 No (b) I	f you answered "Yes", enter date (day, mon	th, year) <sup>(5)</sup>	/	1
Pa	tll Computation of	f Gain (or Loss)				
						00
6.		oprietorship business				00
7.		commissions, advertising, legal fees, etc.)				00
8.	,	rom line 6)				00
9. 10		prietorship business. Includes prepayment:				00
10.		e 9 from line 8). Qualified property: 1 Yes c		. anowarad	r	
		of the form. If it is less than zero, enter zero and con III. If you answered "No" on line 5, continue on I				00
11		line 9 is less than zero, enter the amount on this lir				
		applicable: 1 Short-term (Part I, line 2)				00
12.		ole proprietorship business, do you plan to do so				○ 2 No
	If you answered "Yes", see instruct					
	If you answered "No", continue with	h Part III, line 13.				
Pa	rt III Adjusted Sales	Price, Taxable Gain and Adjusted Basis	of New Sole Proprietorship Busines	SS		
13.	Recognized gain. Enter the amount	of line 10.				
		nplete the rest of the form and attach the same to y	your return.			
		and line 5 is "Yes", go to line 14.				
		and line 12 is "No", enter the gain on Schedule D	Individual.			
		rt-term (Part I, line 2) <b>2</b> Long-term (Part II, line				
			,	(13)		00
14.		etorship business (Enter the amount of line 6)				00
15.	•••	sole proprietorship business (day, month, year)				
		ship business		(15)		00
16.		enses incurred in the new sole proprietorship busi				00
17.		) and 16)				00
18.	,	t is zero or less, <b>enter zero</b>				00
19.		fline 13 or 18. If it is zero or less, <b>enter zero</b> .		. ,		
	If it is a gain, enter on Schedule D Indi					
	-	➡ 2 Long-term (Part II, line 9) (See instructions	)	(19)		00
20.	, ,	9 from line 13)	-			00
21.		proprietorship business (Subtract line 20 from				00

Schedule H Individual			
Rev. Jul 5 23	RECEIVED IN THE FORM OF PERIODIC PAYMENTS	2023	3
TANK OF PULL	Taxable year beginning on,, and ending on,		
Taxpayer's name		Taxpayer Social Sec	curity Number
		Spouse's Social Sec	urity Number
	Questionnaire		
	on (fill in one): 1 Taxpayer 2 Spouse		
<ol> <li>Type of income (fill in one):</li> <li>Pension granted by (fill in one)</li> </ol>			
$\bigcirc$ 1 Government of Puerto			
	byer (if you chose this alternative, fill in one): 1 Qualified plan under Section 1081.01 c	2 Non qualified p	blan
5. Date on which you started to re	performed:  1 Puerto Rico 2 United States 3 Others ceive the pension: Day Month Year		
6. Name of the pension payer	· · · · · · · · · · · · · · · · · · ·	. Employer identificat	ion number
	EOD	1 3	
7. Form in which the pension or a 1 Form 480.7C: Con	annuity was reported:		
Ele	ctronic Filing Confirmation Number		
2 Form 1099-R	3 Other:		
	of Cost to be Recovered of the Pension or Annuity (See instructions)		
	mount paid). If it is zero, go to Part II and enter zero on line 10	(1)	00
2. Pension or annuity received	in previous years:		
Year:	DOOEO AN		
Amount:		. (2)	00
3. Less:			
(a) Taxable pens	sion or annuity received in previous years:		
Year:			
Amount:		00	
(b) Tax exempt p	pension received in previous years:		
Year:			
Amount:	(3b)	00	
4. Total (Add lines 3(a) and 3(b))		(4)	00
5. Cost of pension or annuity tax	exempt recovered in previous years (Subtract line 4 from line 2)	(5)	00
6. Cost of pension or annuity to b	be recovered (Subtract line 5 from line 1)	(6)	00
Part II Taxable Income	(See instructions)		
7. Total amount of pension or ar	nnuity received during the year	(7)	00
8. Tax exempt pension (Enter l	here and on Schedule IE Individual, Part II, line 15. Do not exceed the amount indicated c	on line	
7. If you indicated Annuity or	Non qualified plan, enter zero on this line)	(8)	00
9. Subtract line 8 from line 7. If it	is less than zero, go to line 13	(9)	00
10. Cost of pension or annuity to	be recovered (Same as line 6)	(10)	00
11. Pension or annuity income in	excess of the cost to be recovered (Subtract line 10 from line 9)	(11)	00
12. Taxable pension or annuit	<b>y income</b> (Enter here the amount of line 11 or 3% of line 1, whichever is larger (but not iter this amount in Part I, line 2H of the return or in Part I, line 3H, Column B or C of Schedu	larger	
than the amount of line 9). En Individual, as applicable)	iter this amount in Part I, line 2H of the return or in Part I, line 3H, Column B or C of Schedu	Ile CO (12)	00
	nnuity for the taxable year (Enter this amount on Schedule B Individual, Part III, line 18)	(13)	00
	Retention Period: Ten (10) years		

Schedule IE Individual		2023			
E O DE FURN	Taxable year beginning on,,	_ and ending on,			
Taxpayer's name		Fill in one:		Social Sec	urity Number
Part I Exclusions from	Gross Income		Items Considered	for the Home	Items subject to
		(4)	Mortgage Interes	ts Limitation	Alternate Básic Tax
2. Donations, legacies and inherit	tances			00	
3. Compensation for injuries or si	ickness rity for old-age and survivors	(3)		00	
5. Income derived from discharge of	of debts (See instructions)	(5)		00	
6. Child support payments	n paid to an employee due to dismissal			00	
<ol> <li>Compensation or indemnification</li> <li>Compensation, payments or distr</li> </ol>	ributions due to a disaster declared by the Governo	or of Puerto Rico - Reported in a	·		
withholding statement or informa	ative return			00	
<ol> <li>Compensation, payments or distr a withholding statement or inform</li> </ol>	ibutions due to a disaster declared by the Governor ative return (Submit detail)	OT PUERO RICO - NOT REPORTED IN		00	
10. Amount received from any subsid	ly or stimulus paid by the Federal Government (Subi	mit detail)	)	00	
	or stimulus paid by the Government of Puerto Rico (S sidential property located in Puerto Rico granted aff			00	
13. Exclusions from the operations of	a Disregarded Entity (Submit detail)		)	00	
14. Other exclusions (Submit detai	I)	(14	)	00	00
Part II Exemptions from			/		
1. Fringe benefits paid by the emp	loyer in relation to a cafeteria plan			00	
<ol> <li>Interests upon the following instrum</li> <li>Obligations from the United State</li> </ol>	ments: States Government, its states, territories or political s	ubdivisiono (24)		00	
<ul> <li>B) Obligations from the Gover</li> </ul>	mment of Puerto Rico	(28)		00	
<ul> <li>C) Certain mortgages (See ins</li> </ul>	structions)			00	00
<ul> <li>D) Deposits in Puerto Rico inter</li> <li>E) Bonds, notes or other obligation</li> </ul>	est bearing accounts up to \$100 (Schedule FF Indi tions under Section 6070.56(h) of Act 60-2019	vidual) (2D (2E)		00	00
<ul> <li>F) Other interests subject to alter</li> </ul>	nate basic tax reported in a Form 480.6D		)	00	00
<ul> <li>G) Other interests not subject to a</li> <li>H) Other interests subject to alterr</li> </ul>	alternate basic tax reported in a Form 480.6D nate basic tax not reported in a Form 480.6D (Submit d	(2G)		00	00
I) Other interests not subject to	alternate basic tax not reported in a Form 480.6D (Subhittu	Submit detail) (21)		00	100
3 Dividende:	x reported in a Form 480.6D			00	00
<ul> <li>A) Subject to alternate basic ta</li> <li>B) Not subject to alternate basic</li> </ul>	c tax reported in a Form 480.6D	(3A) (3B)	)	00	100
<ul> <li>C) Subject to alternate basic tax</li> </ul>	c not reported in a Form 480.6D (Submit detail)		)	00	00
	c tax not reported in a Form 480.6D (Submit detail) s (See instructions)				
5. Exempt interests distributed from	IRA or Educational Contribution Account (Form 480	0.7 or 480.7B) <sup>(5)</sup>		00	
6. Stipends received by certain physical	sicians during the internship period (Form 499R-2/V ctive or retired member of the Puerto Rico Police Bur	W-2PR) (6)		00	
<ol> <li>Exempt income received by an ac by a Municipal Police member (</li> </ol>	(Form 499R-2/W2-2PR or 480.7C)	(7) eau or from the overtime worked		00	
8. Salaries from overtime during em	nergency situations (Form 499R-2/W-2PR)			00	00
	gible researcher or scientist (See instructions) reimbursement of travel, meals, lodging, entertainr			00	
499R-2/W-2PR)		(10)	)	00	
11. Cost of living allowance (COLA)	) (Federal Form W-2) ive military service in a combat zone (Federal Form	(11) (11) (12)	)	00	
13. Recapture of bad debts, prior tax	xes, surcharges and other items	(12)	)	00	00
14. Prizes from the Lottery of Puerto	Rico and the Additional Lottery		)	00	
15. Income from pensions or annuities 16. Christmas Bonus, Summer Bon	s, up to the applicable limitation (Schedule H Individua us and Medicine Bonus	I, Part II, line 8) <sup>(15)</sup>	)	00	
17. Gain from the sale or exchange of pri	incipal residence by certain individuals and qualified prop	erty (Schedule D1 or D3 Individual) (17)	)	00	
	ens nonresidents of Puerto Rico for the production of			00	
20. Income from sources outside of F	Puerto Rico (Nonresidents or part-year residents)	(20)	)	00	
21. Remuneration received by employ	vees of foreign governments or international organizat	ions (21)	)	00	
	e Government of Puerto Rico for public hospitals, he e at November 22, 2010)		)	00	
23. Income derived by the taxpayer fi	rom the resale of personal property or services whic	ch acquisition was subject to tax			
	2101 of the Internal Revenue Code of 1994			00	
25. Distributions of amounts previousl	ly notified as deemed eligible distributions under Sec	ction 1023.06(j) and 1023.25 (25)	)	00	
26. Distributions from Non Deductible	e Individual Retirement Accounts		)	00	00
	eration of employees-owned special corporations (S ome from pass-through entities (Forms 480.60 EC a			00	00
29. Income from copyrights up to \$	10,000 under Act 516-2004	(29)	)	00	00
30. Income received by designers and	d translators up to \$6,000 under Act 516-2004 Continue		)	00	00

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Part II Exemptions from Gross Income (Continued)	Items Considered for the Home Mortgage Interests Limitation	Items subject to Alternate Basic Tax
31. Income derived by young people from wages, services rendered or self-employment with special agreement under Act		
135-2014 from (See instructions):		
A) Wages (Form 499R-2/W-2PR or Federal W-2) \$		
B) Manufacturing income (Schedule J Individual, Part II, line 4) \$		
C) Income from the sale of goods (Schedule K Individual, Part II, line 4) \$		
D) Farming income (Schedule L Individual, Part II, line 4) \$		
E) Income from services rendered (Schedule M Individual, Part II, line 4) \$		
F) Rental income (Schedule N Individual, Part II, line 2) \$		
G) Total (Add lines 31A through 31F)	00	
32. Exempt salaries of a professional in a hard-to-fill position (Form 499R-2/W-2PR) (See instructions)	00	
33. Exempt income of resident individual investors (Schedule F1 Individual)	00	
34. Other payments subject to alternate basic tax reported in a Form 480.6D	00	00
35. Other payments not subject to alternate basic tax reported in a Form 480.6D	00	
36. Other exemptions subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	00	00
37. Other exemptions not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	00	
38. Income from residential rent under Act 132-2010 (Schedule N Individual, Part II, line 2)	00	
39. Exempt amount from manufacturing income (Schedule J Individual, Part IV, line 2)		00
40. Exempt amount on income from the sale of goods (Schedule K Individual, Part IV, line 2)	00	00
41. Exempt amount from farming income (Schedule L Individual, Part IV, line 2)	00	00
42. Exempt amount on income from services rendered (Schedule M Individual, Part IV, line 2)	00	00
43. Exempt amount from rental income (Schedule N Individual, Part IV, line 2)	00	00
44. Exemptions from the operations of a Disregarded Entity (Submit detail)	00	00
44. Exemptions from the operations of a Disregarded Entity (Submit detail)       (44)         45. Total (Add lines 1 through 44)       (45)	00	00
Part III Total		
1. Total of items considered for the home mortgage interests limitation (Add line 15 of Part I and line 45 of Part II, first	00	
2. Total of items subject to alternate basic tax (Add line 15 of Part I and line 45 of Part II, second column)		00
Rétention Period: Ten (10) years	ON	

# PURPOSES ONLY. DO NOT USE FOR FILING.

Schedule J	SALASUAL	MANUFACTURING INCOME							2023			
Taxpayer's name		Ta	xable year beginning c	on	, and en	ding on	conial Sov	, curity Number				
Taxpayer's name							ocial Sec	unty Number		e J No		
Part I Employer Identif	ication Number	01	Fill in one: Taxpayer	2 Spouse	See instructions) C Fill in here if this is industry or busines	your principal s	Day N	erations began: onth Year	Act No. 8 o		$\circ$	
Merchant's Regis	stration Number	Fill in here i	f during the taxable inc	year you disp dustry or busir	bosed all the assets ness	used in your	0	nting Method: 1 Cash 2 Accrual	Act 73-200 Act 83-201	B ( D (	8	
Manufacture	Manufacturer Number Location of			Manufacturing Business - Number, Street and City Number of employees					Act 1-2013 Act 135-2014 Act 60-2019:			
Case or Conce	ssion Number	Nature of busin		urn (See inst)	NAICS			entage%	Other:	(	00	
Industrial Code	Municipal Code	Puerto Rico	CPA's College St	amp No	Accredited Agent-Sp							
Indicate if the busin		or claimed exp	enses related to th	ne ownwership	, use, maintanance	and depreciat						
1 automobiles	Concept		Indicate if	Yes O	l expenses No	Indicate	t you de	rived 80% or m	ore of the incom	e from this ac	tivity	
2 vessels			Ō	Yes O	No			O Yes	O No			
3 airships 4 residential prope	erty outside of Puer	to Rico		Yes O					<u> </u>			
Part II	Manufacturing I	ncome							Regular Tax	Alternate Ba	asic Tax	
1. Income								(1)		00	00	
2. Less: Cost of	goods sold (Comp	plete Part V)	(See instructions	s)				(2)		00	00	
<ol> <li>Gross income (3) (Gross profit ma</li> <li>Less: Exempt a</li> </ol>	rgin percentage: 2	022	202	23	. See ins	structions)		(3)		00	00	
4. Less: Exempt a	mount under Act	135-2014 ⊂	⊃ 1 Up to \$40,0	00 0 2	Up to \$500,000 (S	See instructio	ns)	(4)		00	00	
5. Income for the c	urrent year (Subtra	act line 4 from	l line 3)			······			_	00	00	
Part III A. Deductions that	Operating Expendent	ises and Dec	ductions				_				_	
1. Salaries, cor	at must be report mmissions and bon to young university r services rendered r services paid (See i emiums (Except cc nication services . cable or satellite e instructions)	uses to emplo	ovees (See instru	ctions)						00	00	
2. Salaries paid	to young university	students (Tota	al <sup>(\$</sup> ) Departr	ment of the Tr	easury's Internship	Program (Tot	al\$	) (See inst.) (2)		00 00	00	
<ol> <li>Payments for 4. Payments for</li> </ol>	r services rendered	an Puerto Ric	Puerto Rico (See	instructions	)	•••••				00	00	
5. Lease, renta	ind fees paid (See i	nstructions)(I	Personal \$		(Real \$	)				00	00	
6. Insurance pr	emiums (Except co	ontributions to	nealth or accider	ntplans) (Se	e instructions)					00	00	
8. Internet and	cable or satellite	television ser	vices					(8)		00	00	
9. Bundles (Se	e instructions)								_	00	00	
11 Royalties								(11)		00	00	
12. Payments for	r virtual and techn associations fees	ology tools ar	nd other subscrip	tions						00	00	
13. Protessional 14. Homeowner	associations tees	and dues paid	a for the benefit of	employees .			•••••			00	00	
15. Payments for	r judicial or extraju r cxpenses (See ir d lines 1 through 10	dicial indemn	ification							00	00	
16. Certain othe	r expenses (See in d lines 1 through 16	structions)				•••••••				00 00	00	
B. Deductions no	ot reported in an i	nformative r	eturn:							00		
18. Interests on b	ousiness debts: Mor	tgages\$	Auto							00	00	
a) Property t	ax (Personal \$ es: Patents \$ urance Fund Polic		)(Real\$		)					00	00	
b) Other taxe	es: Patents \$		_Licenses \$		ánd Others \$			(19b)		00 00	00	
<ul> <li>c) State Insi</li> <li>d) Sales and</li> </ul>	urance Fund Polic d use tax	sy	••••••••	•••••••	••••••••••••••••••			(196) (19d)		00	00	
20. Depreciation	d use tax and amortization for businesses wi	(Submit Sche	dule E No.	_)				(20)		00	00	
21. Depreciation	n for businesses wi ver	th volume of §	\$3,000,000 or les	s (Submit Sc	nedule E1 No.	)				00	00	
23. Water and	sewage									00	00	
24. Contribution	s to health or acci	dent plans								00	00 00	
26 Unemploym	irity tax (FICA) . ent tax							(26)		00	00	
27. Federal self	employment tax ( s to qualified pensi	See instructio	ons)		2042 4)			(27)		00	00	
29. Subtotal (Ad	a lines 18 through	/8)						(29)		00	00	
C. Other deduction	ons: Indicate the	deductions	that were valida	ited with an	AUP made by a (	Certified Pul	olic Acc	ountant or				
30 Automobiles	orn by an Accred	ited Agent-T	ax Returns Spe	cialist (See	instructions)	ΔΙ				00	00	
31. Other motor	expenses (Mileag vehicle expense	s (See instru	uctions)			Al	йР <b>О</b>			00	00	
32 Repairs and	d maintenance					AL		DDC (32) DDC (33)		00	00	
34. Meal and ent	nses (Total experientaria	es (Total exp	enses \$,	)(	See instructions).	AU	β	DDCO(34)		00	00	
35. Materials a	nd office supplies rectly used in the	S		, (	····· /	Al	In O			00	00	
37. Stamps, vo	uchers and fees					Al		DDC (36) DDC (37)		00	00 00	
38. Postage an	d shipping charg	es				Al	JPO	DDCO(38)		00	00	
39. Uniforms 40. Parking and	d toll					Al				00	00	
41. Office expe	enses					Al	JPO			00	00	
								DDCO(42) DDCO(43)		00	00	
44. Other expe	nses (Complete	Part VII)				Al	JPO			00	00	
45. Subtotal (A	dd lines 30 throu	gh 44) (						(45)		00 00	00	
40. I Otal (Add	lines 17, 29 and	ม 4ວ)								00	00	

Rev.	lul 5 23						Sche	edule J Individual - Page 2
	Part IV Determination of Gain or Loss					Regular Tax	(	Alternate Basic Tax
1.	Net income for the current year (Subtract line 46, F	art III fro	m line 5, Part II)		(1)		00	
2.	Less: Exemptamount % of line 1 or \$		(See ins	struc	(2)		00	100
3. 4	Adjusted net income (Subtract line 2 from line 1). Less: Net operating loss accumulated up to taxable	/ear 2019	) (From Part VIII line 10 Dr	0 n0	t exceed 90% of line 3) (4)		00	
5.	Net income after the accumulated loss up to taxa	ble vear	2019 (Subtract line 4 fro	m li	ne 3)		00	
6.	Less: Net operating loss from taxable year 2020 r	elated to	COVID-19 under Act 57-	-202	20 (From Part VIII, line 11)		00	
/. 8	Net Income after the accumulated loss up to taxal Less: Net operating loss accumulated after taxab	ble year 2	2020 (Subtract line 6 from	n lin 1⊿	(I) = 0		00	
9.	Gain (or loss) (Subtract line 8 from line 7) (If it is a gain	n transfe	r the total to page 2. Part 1.	line	e 2P of the return or Part L line 3P. Column			
	B or C of Schedule CO Individual, as applicable. If	it is a loss	s, see instructions. On the	oth	er hand, if it is a gain taxable at a reduced			
	rate under an Incentives Act, transfer the total to the tax rate applicable to such gain)	ecorresp	onding Column of line 4(i	) of	Schedule A2 Individual, according to the		00	00
	Part V Cost of Goods Sold				(0)		00	00
1							(1)	00
2.	Beginning inventory Plus: Purchases			· · · · ·			(2)	00
3.	Direct salaries						(3)	00
4.	Other direct costs (Part VI, line 17)						(4) (5)	00
Э. 6.	Total (Add lines 1 through 4)	••••••					(6)	00
7.	Total Cost of Goods Sold (Subtract line 6 from line	5. Trans	sfer to Part II, line 2 of this	Sc	hedule)		(7)	00
	Part VI Other Direct Costs							
		,	(1)	10	Electric power		(10)	00
1.	Salaries, wages and bonuses Social security tax (FICA)	(	(1) 00 (2) 00	11	. Water and sewage Rent		(11) (12)	00
3.	Unemployment tax		(3)	13	. Packing products expenses		(13)	00
4	State Insurance Fund Premiums		(4) 00	14	. Meal expenses paid to production emp	oyees (Total		
5.	Contributions to health or accident plans Insurance premiums (Except contributions to he	(	(5)	15	S)       Depreciation (Submit Schedule E No.		(14)	00
	accident plans)	(	(6) 00	10	Schedule E1 No.	UI	(15)	00
7.	Excise taxes/Use taxes		(7) 00	16	Schedule E1 No)		(16)	00
8.	Sales and use tax on imports Repairs and maintenance	(	(8) (9) 00	17	. Total other direct costs (Add lines 1 throug to Part V, line 4)	h 16. Transfer	(17)	
9.	Part VII Detail of Other Expenses							ount 00
	Detail of Other Expenses	D	Description			Regular Tax		Alternate Basic Tax
1.			···· [···		(1)		00	00
2.					(2)		00	00
3.							00	
4. 5.				_	(4) (5)		00	
	Total of Other Expenses (Add lines 1 through 5. Tra	ansfer to	Part III, line 44)				00	
	Part VIII Net Operating Losses from Pi	evious `	Years					
	Year in which the loss (A)		(B)		(C)	(D)		Expiration date
	was incurred (Day/Month/Year)		Amount used in previous years		Adjustment by Section Amour 1033.14(b)(1)(E) of the Code (Subtract Columns	t available		(Day/Month/Year)
1.		00		00				
2.		00		00	00	0		
3.		00		00	00	0		
4.		00		00	00	0		
5.		00		00	00	0		
6.		00		00		0		
7.		00		00	00	0		
8.		00		00	00	0		
9.		00		00	00	0		
	Subtotal of accumulated							
	losses up to taxable year 2019 (Add lines 1 through							
	9 and transfer to Part IV.							
	line 4) (10)	00		00	00	0	0	
11.	Losses from 2020 related							
	to COVID-19 (Act 57 2020)							
	(Transfer to Part IV, line 6) (See instructions) (11)	00		00				
12.		00		00	00	0	_	
12.		00		00 00	00	0		
	Subtotal of losses	00		00	00	0	U	
	accumulated after taxable							
	year 2020 (Add lines 12 and 13, and transfer to Part							
	IV, line 8)	00		00	00	0	0	
15.	Total (Add lines 10, 11 and							
	14)	00		00	0.0	0	0	

Schedule K Individua	al	INCOME FR	2023				
	1	Taxable year beginning on	, and endi	ng on			20
Taxpayer's name			Social Security Numbe	r Schedule	K No	Fully Taxable Tax Incentives ur	ider:
Part I Questionnair	e Fill in her	e if it is a Disregarded E	ntity (See instructions) C			Act 14-1996 Act 178-2000	$\Box$
Employer Identification Number	O1 Taxpa	i.	ill in here if this is your principal ndustry or business		gan: Year	Act 1-2013 Act 135-2014	8
Merchant's Registration Number	Fill in here i	,	u disposed all the assets use	d in your industry or		Act 60-2019 - Se Other:	0
Case or Concession Number				Nulli			Multilevel Business
Industrial Code Municipal Code		ou include with this return (See	e inst.): <b>1</b> Audited Fina	ancial Statement	NAICS 2 Agreed Up		ercentage% t ("AUP")
	O 3 Due	c CPA's College Stamp No e diligence checklist form ("E	DC") Accredited Agent-Spe	cialist No			
Accounting Method: 01		2 Accrua				(CH)	
Indicate if the business derived incom Concept	e or claimed ex		vership, use, maintanance a			ots (fill in as applicab re of the income fr	
1 automobiles		O Yes		•	O Yes	O No	
2 vessels 3 airships					O Yes O Yes	$\frac{0}{0}$ No	
4 residential property outside of Pu		O Yes	O No		O Yes	O No	
Part II Income from					(4)	Regular Tax	Alternate Basic Tax
<ol> <li>Income from the sale of goods a</li> <li>Less: Cost of goods sold (Com</li> <li>Gross income (Subtract line 2 from</li> </ol>	nd construction olete Part V) (	on work (See instructions See instructions)			(1) (2)	00	00
(Gross profit margin percentage 4. Less: Exempt amount under A	2022 t 135-2014	2023 2023	. See ins	tructions)	(3) (4)	00	00
5. Income for the current year (Sub	stract line 4 fro	om line 3)		)	(5)	00	00
Part III Operating Exp	enses and D	Deductions					
A. Deductions that must be reported 1. Salaries, commissions and b 2. Salaries paid to young univers 3. Payments for services rende	onuses to em	plovees (See instructions			(1)	00	00
2. Salaries paid to young univers	ity students (To	tal\$) Department of	fthe Treasury's Internship F	Program (Total \$	) (See inst.) (2)	00	00
						00	00
<ol> <li>Fayments for services relations</li> <li>Lease, rent and fees paid (See</li> <li>Insurance premiums (Excep</li> <li>Telecommunication service</li> </ol>	e instructions)	)(Personal\$	)(Real\$)	)		00	00
<ol> <li>Insurance premiums (Excep 7. Telecommunication service)</li> </ol>	contributions	s to nealth or accident plan	s) (See instructions)			00	00
8. Internet and cable or satelli	e television s	ervices				00	00
<ol> <li>Internet and cable or satelli</li> <li>Bundles (See instructions).</li> <li>Advertising</li> </ol>						00	00
11. Rovalties						00	00
12. Payments for virtual and tec 13. Professional associations fe	nnology tools	and other subscriptions .				00	00 00
14. Homeowners association 1 15. Payments for judicial or extra	ees		yees			00	00
15. Payments for judicial or extra 16. Certain other expenses (See	judicial indem	nnification					00
17. Subtotal (Add lines 1 through B. Deductions not reported in a	16)				(17)	00	00
B. Deductions not reported in a 18. Interests on business debts: N	n informative	e return:		and Others \$	(18)	00	00
10 Tayos natents and licenses	• •						
a) Property tax (Personal \$) b) Other taxes: Patents \$		)(Real\$	)		(19a)_ (19b)	00	00
a) Property tax (Personal \$) b) Other taxes: Patents \$ c) State Insurance Fund Po	olicy	EIOCI10C0 \u00fc			(19c)	00	00
<ul> <li>d) Sales and use tax</li> <li>e) Special contribution for plant</li> </ul>	ofessional an	d advisory services unde	r Act 48-2013 as amende		(19d)_ (19e)	00	00
20. Depreciation and amortizatio 21. Depreciation for businesses	on (Submit Sch	hedule E No)				00	00
21. Depreciation for businesses 22. Electric power	with volume c	of \$3,000,000 or less (Sub	omit Schedule E1 No.	)	(21)	00	00
23. Water and sewage					(23)	00	00
24. Contributions to health or ac 25. Social Security tax (FICA)	cident plans.				(24) _ (25)	00	00
26. Unemployment tax					(26)	00	00
27. Federal self-employment ta 28. Contributions to qualified per	(See instruct	tions) ee instructions. Submit Fo	0rm AS 6042 1)		(27) (28)	00	00
29. Subtotal (Add lines 18 thro C. Other deductions: Indicate th	ugh 28)					00	00
C. Other deductions: Indicate th with a DDC sworn by an Accr	edited Agent	s that were validated w	ith an AUP made by a C	ertified Public Ad	ccountant or		
30. Automobiles expenses (Mile 31. Other motor vehicle expen	age	) (See instructi	ions)			00	00
31. Other motor vehicle expen 32. Repairs and maintenance	ses (See inst	tructions)			DDCO(31)	00	00
33. Travel expenses (Total exp 34. Meal and entertainment expe	enses_\$	)				00	00
34. Meal and entertainment expe 35. Materials and office supp	nses ( I otal ex ies	kpenses \$	) (See instructions)			00	00
36. Materials directly used in t	he sale of a	oods		AUP⊂	DDCO(36)	00	00
37. Stamps, vouchers and fe 38. Postage and shipping cha	ardes					00	00
39. Uniforms					DDC (39)	00	00
40. Parking and toll 41. Office expenses						00	00
42. Bank fees				AUP⊂	DDCO(42)	00	00
43. Bad debts 44. Other expenses (Complete	Part VI)				DDCO(44)	00	00
45. Subtotal (Add lines 30 thr 46. <b>Total</b> (Add lines 17, 29 a	ough 44)				(45)	00	00
46. I otal (Add lines 17, 29 a	and 45)					00	00

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	Part IV Determin	ation of Gain or Loss				Regular Tax	Alternate Basic Tax
1.	Net income for the current	t year (Subtract line 46, Part II	I from line 5, Part II)		(1)	0	00 00
2.	Less: Exemptamount	(2)	0	00			
4.	Adjusted net income (Sul Less: Net operating loss a	(4)	0	0			
5.	Net income after the accu	umulated loss up to taxable y	ear 2019 (Subtract line 4 from	line 3)	(5)	0	
6.	Less: Net operating loss	from taxable year 2020 relate	d to COVID-19 under Act 57-20	020 (From Part VII, line 11)		0	
7. 8.	Less: Net operating loss	accumulated after taxable ve	ear 2020 (Subtract line 6 from li ar 2020 (From Part VII, line 14.	Do not exceed 90% of line 3	(7)	C	0
9.	Gain (or loss) (Subtract lir	ne 8 from line 7) (If it is a gain,	transfer the total to page 2, Pa	rt 1, line 2Q of the return or P	art I, line 3Q,		
	Column B or C of Schedu	Ile CO Individual, as applicab	le. If it is a loss, see instruction	s. On the other hand, if it is a	gain taxable		
	to the tax rate applicat	ble to such dain)	to the corresponding Column of I	ine 4(1) of Schedule Az Individu	(9)	C	00
		Boods Sold					
1.	Beginning inventory					(1)	00
2.	Plus: Purchases						00
3.	Total (Add lines 1 and 2	)					00
4. 5	Total Cost of Goods Sold	(Subtract line 4 from line 3 Tr	ansfer to Part II, line 2 of this So				00
		Other Expenses				1	mount
		p	Description			Regular Tax	Alternate Basic Tax
1.			·		(1)	0	0 00
2.					(2)	0	00
3.					(3)	0	
<u>4.</u> 5.					(4)	0	
	Total of Other Expenses (	Add lines 1 through 5. Trans	fer to Part III, line 44)			0	
		erating Losses from Previo				<u> </u>	
	Year in which the loss	(A)	(B)	(C)		(D)	Expiration date
	was incurred (Day/Month/Year)	Loss incurred	Amount úsed in previous years	Adjustment by Section 1033.14(b)(1)(E) of the Cod	Amoun	t available	(Day/Month/Year)
1.							
2.					00	00	
3.					00	00	
4.		00			00	00	
5.					00	00	
6.					00	00	
7.					00	00	
8.					00	00	
9.		00			00	00	
10.	Subtotal of accumulated						
	losses up to taxable year						
	2019 (Add lines 1 through 9 and transfer to Part IV,						
	line 4) (10)	00	00		00	00	
11.	Losses from 2020 related						
	to COVID-19 (Act 57 2020)						
	(Transfer to Part IV, line 6)						
10	(See instructions) (11)	00			00	00	
12.		00			00	00	
13. 14	Subtotal of losses	0(	00		00	00	
14.	accumulated after taxable						
	year 2020 (Add lines 12 and 13, and transfer to Part						
I	IV, line 8) (14)	00	00	)	00	00	
15.	Total (Add lines 10, 11 and						
	14) (15)	00	00	)	00	00	

Schedule L Individual	FARMING INC	2023			
	Taxable year beginning on, a	nd ending on,,	2025		
Taxpayer's name		Social Security Number			
Part I Questionnaire	Fill in here if it is a Disregarded Entity (See instructio		O1 Taxpayer O 2 Spouse		
Employer Identification Number	Fill in here if this is your principal industry or business     Date operations       DayMonth	_ Year	Fully Taxable Tax Incentives under: Act1-2013		
Merchant's Registration Number	Fill in here if during the taxable year you disposed all the ass Location of Farming Business - Number, Street and City	ets used in your industry or business	Act 135-2014		
Case or Concession Number	Nature of business: N.	AICS Percentage%	Accounting Method: O 1 Cash		
Industrial Code Municipal Code	Indicate if you include with this return (See inst.): 1 Audi Puerto Rico CPA's College Stamp No. 3 Due diligence checklist form ("DDC") Accredited Age	ted Financial Statement 2 Agreed			
	claimed expenses related to the ownwership, use, maintanan	nce and depreciation of the following conce	pts (fill in as applicable) (See instructions)		
Concept 1 automobiles			$\bigcirc$ No		
2 vessels 3 airships		Yes			
4 residential property outside of Puerto	Rico Yes No	→ Yes	O No		
Part II Farming Income			Regular Tax Alternate Basic Tax		
2. Less: Cost of goods sold (Complete	e Part V) (See instructions)	(2)	00 00		
3. Gross income (Subtract line 2 from lin	ne 1)	instructions) (3)	00 00		
4. Less: Exempt amount under Act 13	ne 1) 22 25-2014 1 Up to \$40,000 2 Up to \$500,000	) (See instructions)(9)	00 00		
5. Income for the current year (Subtract	the 4 from line 3)	(C)	00 00		
A. Deductions that must be reported	I in an informative return:				
<ol> <li>Salaries, commissions and bonus</li> <li>Salaries paid to young university stu</li> </ol>	ses to employees (See instructions)	hip Program (Total \$ ) (See inst.) (2)	00 00 00		
3. Payments for services rendered in	n Puerto Rico (See instructions)	(3)			
<ol> <li>Payments for services rendered</li> <li>Lease, rent and fees paid (See ins</li> </ol>	outside of Puerto Rico (See Instructions)				
6. Insurance premiums (Except con	tructions) (Personal \$) (Real \$) tributions to health or accident plans) (See instructions).		00 00 00 00 00 00		
8. Internet and cable or satellite tel	levision services	(/)	00 00		
9. Bundles (See instructions)	levision services		00 00 00		
11. Rovalties		(11)	00		
13 Professional associations fees an	ogy tools and other subscriptions nd dues paid for the benefit of employees	(13)	00 00		
14. Homeowners association fees 15. Payments for judicial or extrajudio	cial indemnification		00		
16. Certain other expenses (See inst	tructions)				
B. Deductions not reported in an int	formative return:  ages\$Automobile leases\$				
10 Taylog notonto and ligonago					
a) Property tax (Personal \$ b) Other taxes: Patents \$	) (Real \$). Licenses \$and Others \$	(19a) (19b)	00 00		
<ul> <li>c) State Insurance Fund Policy.</li> <li>d) Sales and use tax</li> </ul>			00 00 00 00		
20. Depreciation and amortization (S	Submit Schedule E No) volume of \$3,000,000 or less (Submit Schedule E1 No.	(20)	00 00		
			00		
23. Water and sewage 24. Contributions to health or accide	ent plans		00 00 00 00		
25. Social Security tax (FICA)			00 00		
27. Federal self-employment tax (Se	e instructions) plans (See instructions. Submit Form AS 6042.1)		00 00		
28. Contributions to qualified pension 29. Planting insurance	I plans (See instructions. Submit Form AS 6042.1)		00 00 00 00		
30. Subtotal (Add lines 18 through	29) eductions_that_were validated with an AUP made by	(30)	00 00		
with a DDC sworn by an Accredite	ed Agent-Lax Returns Specialist (See instructions)				
31. Automobiles expenses (Mileage 32. Other motor vehicle expenses	) (See instructions) (See instructions)	AUPO DDCO(31) AUPO DDCO(32)	00 00		
33 Repairs and maintenance			00 00		
35. Meal and entertainment expenses	es \$)) (See instruction) (See instruction)	s)AUPO DDCO(33)	00 00		
36. Materials and office supplies 37. Materials directly used in farm	ning		00 00		
38. Stamps, vouchers and fees	s	$\dots AUP \bigcirc DDC \bigcirc (38)$	00 00		
40. Uniforms		AUPO DDCO (40)	00 00		
41. Parking and toll		AÚPO DDČO (41) AUPO DDČO (42)	00 00		
43. Bank fees		AUPO DDCO (43)	00 00		
45. Other expenses (Complete Pa	art, VII)		00 00		
46. Subtotal (Add lines 31 through 47. Total (Add lines 17, 30 and	n 45) ′ 46)		00 00 00 00 00		

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	Part IV Determin	ation of Gain or Loss				Regular Tax		Alternate Basic Tax
1.	Net income for the current	t vear (Subtract line 47, Part III	from line 5. Part II)		(1	)	00	
2.	Less: Exempt amount	% of line 1 or \$	(See in:	stru	(1 ctions)		00	
3.	Adjusted net income (Su	otract line 2 from line 1)			03 (3) ot exceed 90% of line 3)	/	00	
4. 5.	Net income after the acc	umulated loss up to taxable year 20	ar 2019 (Subtract line 4 fro	om l	ine 3)	)	00	
6.	Less: Net operating loss	from taxable year 2020 related	l to COVID-19 under Act 57	'-20	20 (From Part VIII, line 11)	)	00	4
7.	Net Income after the accu	imulated loss up to taxable yea	ar 2020 (Subtract line 6 from	n lir	(7, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	2	00	
0. 9	Less: Net operating loss accumulated after taxable year 2020 (From Part VIII, line 14. Do not exceed 90% of line 3)							
0.	B or C of Schedule CO In	dividual, as applicable. If it is a l	oss, see instructions. On the	eoth	her hand, if it is a gain taxable at a reduced			
	rate under an Incentives A	ct, transfer the total to the corre	esponding Column of line 4	i) of	Schedule A2 Individual, according to the			
		Goods Sold			(9	/	00	00
4							(1)	00
1.							(1) (2)	00
3.	Direct salaries						(3)	00
4.	Other direct costs (Part	VI, line 17)					(4)	00
5. 6	I otal (Add lines 1 through	n 4)					(5)	00
7.	Total Cost of Goods Sold	(Subtract line 6 from line 5. Tra	ansfer to Part II, line 2 of this	s Sc	hedule)		(7)	00
		rect Costs	·		,			· · · · ·
				10	). Electric power		(10)	00
1.	Salaries, wages and bon	uses	. (1) 00	11	. Water and sewage		(11)	00
2. २	Social security tax (FIC)	A)	. (2) 00 (3) 00	12	2. Rent 3. Packing products expenses		(12)	00
4.	State Insurance Fund Pre	emiums	(4)	12	<ol> <li>Meal expenses paid to production emp</li> </ol>	oloyees (Total	(10)	
5.	Contributions to health or	accident plans	. (5) 00		\$)	• •	(14)	00
6.	Insurance premiums (Ex	cept contributions to health o	r (6) 00	15	5. Depreciation (Submit Schedule E No Schedule E1 No)	or	(15)	00
7.	Excise taxes/Use taxes		(7) 00	16	6. Other direct costs (Submit detail)		(16)	00
8.	Sales and use tax on im	ports	. (8) 00	17	7. Total other direct costs (Add lines 1 throu	gh 16. Transfer		
9.		e	. (9)		to Part V, line 4)			00
	Part VII Detail of	f Other Expenses	Description			Regular Tax		OUNT
1			Description		(1	-	00	Tax
2.						,	00	
3.							00	00
4.					(4		00	
5.	Total of Other Expenses (	Add lines 1 through 5. Transfer	to Part III line (5)		(5		00	
0.	1 1	erating Losses from Previou	. ,			/	00	
	Year in which the loss	(A)	(B)		(C)	(D)		
	was incurred	Loss incurred	Amount úsed in		Adjustment by Section Amou	nt available		Expiration date (Day/Month/Year)
_	(Day/Month/Year)		previous years	-	1033.14(b)(1)(E) of the Code (Subtract Column	s B and C from Column A	¥)	(20),
1.		00		00	00		0	
2.		00		00	00		0	
3. 4.		00		00	00		0	
4. 5.		00		00	00		0	
э. 6.		00		00	00		0	
7.		00		00			0	
<i>1</i> . 8.		00		00	00		0	
9.		00		00	00		0	
	Subtotal of accumulated			00				
	losses up to taxable year							
	2019 (Add lines 1 through							
	9 and transfer to Part IV, line 4) (10)	00		00	00	ſ	0	
11	Losses from 2020 related						Í	
	to COVID-19 (Act 57 2020)							
	(Transfer to Part IV, line 6)							
	(See instructions) (11)	00		00	00		0	
12.		00		00	00		0	
13.	Cubicial of Larry	00		00	00	C	0	
14.	Subtotal of losses accumulated after taxable							
	year 2020 (Add lines 12							
	and 13, and transfer to Part IV, line 8) (14)	00		00	00	ſ	0	
	,,			100			-	
15	Total (Add lines 10, 11 and							

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Taxpayer's name		Social Security Number	Schedule M No		
	industry or business Day Month Ye Fill in here if during the taxable year you disposed all the asset	gan: Number of employees	Fully Taxable       O         Tax Incentives under:       Act 1-2013         Act 135-2014       O         Act 14-2017       O         Act 60-2019:       Section		
, , , , , , , , , , , , , , , , , , ,	Location of Principal Office - Number, Street and City		Other: Other: Other: Other: Other		
Fill in here if you are:         Lottery Seller           Industrial Code         Multilevel Business	Nature of service:       NAIC         Accounting Method:       1 Cash         Indicate if you include with this return (See inst.):       1 Audit         Puerto Rico CPA's College Stamp No.       3 Due diligence checklist form ("DDC") Accredited Age	2 Accrual ed Financial Statement     2 Agreed	Optional Tax : Yes No Upon Procedures Report ("AUP")		
	laimed expenses related to the ownwership, use, maintananc Indicate if you claimed expenses	e and depreciation of the following conce Indicate if you derived 80% or mo	re of the income from this activity		
2 vessels 3 airships	Yes O No O Yes O No	O Yes	Ō No		
4 Residential property outside of Puerto R	ico O Yes O No	O Yes			
4 Residential property outside of Puerto R           Part II         Income from Service           1. Income         Income from Service           2. Less: Subcontracted services (Se         Subtotal (Subtract line 2 from line 1)           4. Less: Exempt amount under Act 135         Income earned through pass-throud           7. Income of the current year (Add lines         Part III           Part III         Operating Expense           A. Deductions that must be reported in         Salaries, commissions and bonus           2. Salaries paid to young university stud         Payments for services rendered in           3. Payments for services rendered on         5. Lease, rent and fees paid (See instr           6. Insurance premiums (Except contr         7. Telecommunication services           7. Telecommunication services	ico Yes No Ces Per instructions) 5-2014 1 Up to \$40,000 2 Up to \$500,000 (S 35-2014 (Subtract line 4 from line 3, if applicable. Otherwise, gh entities s and Deductions n an informative return: es to employees (See instructions) dents (Total \$) Department of the Treasury's Internship Puerto Rico (See instructions) utside of Puerto Rico (See instructions) utside of Puerto Rico (See instructions) ibutions to health or accident plans) (See instructions) vision services  py tools and other subscriptions al indemnification uctions)  rmative return: ges \$Automobile leases \$) (Real \$) clicenses \$and Others \$ onal and advisory services under Act 48-2013, as amend ibmit Schedule E No. )	Yes           (1)         (2)           (3)         (4)           enter the amount of line 3)         (5)           (6)         (7)           (7)         (1)           (7)         (1)           (7)         (1)           (7)         (1)           (7)         (1)           (7)         (1)           (7)         (1)           (1)         (2)           (3)         (4)           (4)         (5)           (6)         (7)           (8)         (9)           (10)         (10)           (11)         (12)           (13)         (14)           (14)         (15)           (16)         (16)           (17)         and Others \$           (18)         (192)           (194)         (194)           (194)         (194)           (194)         (194)           (194)         (194)           (194)         (21)	No         Alternate Basic Tax           00         00		
<ul> <li>22. Electric power</li> <li>23. Water and sewage</li> <li>24. Contributions to health or acciden</li> <li>25. Social Security tax (FICA)</li> <li>26. Unemployment tax</li> <li>27. Federal self-employment tax (See</li> <li>28. Contributions to qualified pension p</li> <li>29. Subtotal (Add lines 18 through 28)</li> <li>C. Other deductions: Indicate the ded</li> <li>with a DDC sworn by an Accredited</li> <li>30. Automobiles expenses (Mileage</li> <li>31. Other motor vehicle expenses (S</li> <li>32. Repairs and maintenance</li> <li>33. Travel expenses (Total expenses</li> <li>34. Meal and entertainment expenses (S</li> <li>35. Materials directly used in service</li> <li>37. Stamps, vouchers and fees</li> <li>38. Postage and shipping charges</li> <li>39. Uniforms</li> <li>40. Parking and toll</li> <li>41. Office expenses</li> <li>42. Bank fees</li> <li>43. Bad debts</li> </ul>	t plans instructions) plans (See instructions. Submit Form AS 6042.1) ductions that were validated with an AUP made by a d Agent-Tax Returns Specialist (See instructions) )(See instructions) See instructions) (Total expenses \$) (See instructions) res rendered t V) 44)	22) (24) (24) (25) (26) (27) (28) Certified Public Accountant or AUPO DDCO (30) AUPO DDCO (31) AUPO DDCO (32) AUPO DDCCO (33) AUPO DDCCO (34) AUPO DDCCO (35) AUPO DDCCO (35) AUPO DDCCO (35) AUPO DDCCO (36) AUPO DDCCO (37) AUPO DDCCO (39) AUPO DDCCO (39) AUPO DDCCO (40) AUPO DDCCO (41) AUPO DDCCO (42) AUPO DDCCO (42) AUPO DDCCO (42)	00         00           00         <		

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Part IV		ation of Gain or Loss					Regular Tax	00	Alternate Basic Tax
<ol> <li>Less: Exem</li> <li>Adjusted ne</li> <li>Less: Netop</li> <li>Net income</li> <li>Less: Net of</li> <li>Net Income</li> <li>Less: Net of</li> <li>Ress: Net of</li> <li>Gain (or loss B or C of Sc</li> </ol>	<ol> <li>Net income for the current year (Subtract line 46, Part III from line 5, Part II)</li></ol>								00
rate under a	n Incentives A	Act_transfer the total to the cor	responding Column of line 4(i)	ofScl	hedule A2 Individual accor	ding to the		00	00
Part V		f Other Expenses					Á	mo	unt
			Description				Regular Tax		Alternate Basic Tax
1.						(1)		00	00
2.						(2)		00	00
3.						(3)		00	00
4.						(4)		00	00
5. 6. Total of Othe	r Evpopooo (	Add lines 1 through 5. Transf	arta Dart III, lina (1)			(5)		00	00
		erating Losses from Previo	er to Part III, line 44)					00	00
Part VI Year in which					(0)				
was incu (Day/Month	urred	(A) Loss incurred	(B) Amount used in previous years	10	(C) Adjustment by Section 033.14(b)(1)(E) of the Code	Amount	(D) available and C from Column A)		Expiration date Day/Month/Year)
1.		0	0	00	00		00		
2.		0		00	00		00		
3.		0		00	00		00		
4.		0		00	00		00		
5.				00	00		00		
6.			· · · · · · · · · · · · · · · · · · ·	00	00		00		
7.									
8.		-			00		00		
		0		00	00		00		
9. 10. <b>Subtotal</b> of a losses up to 2019 (Add line 9 and transfe line 4)	taxable year es 1 through r to Part IV,	URF	OSE	00	SC 00	Ν	00		
11. Losses from 2 to COVID-19 ( (Transfer to Pa (See instruction	Act 57 2020) art IV, line 6)			00		F(			
12.		0		00	00		00		
13.	6	0	0	00	00		00		
14. Subtotal accumulated a year 2020 (A and 13, and tra IV, line 8)	dd lines 12 ansfer to Part	0	o <b>F</b>	00			00		
15. <b>Total</b> (Add line	,	0		20	00		0.0		
14)	(15)		0	00	00		00	_	

Schedule N Individua	I	RENTAL I	NCOME		20	23
		Taxable year beginning on,	and ending on		20	23
Taxpayer's name			Social Secu	rity Number	Schedule N	No
Part I Questionnaire	Fill in he	ere if it is a Disregarded Entity (See ins	tructions) 🔘		Fully Taxable	
Employer Identification Number	Fill in here	e if this is your Date operations began:	Number of employees	1 laxpayer	Fully Exempt: Act 132-2010	0
Merchant's Registration Number	business Location	of rented property - Number, Street and Ci		2 Spouse	Section 1031.02(a)(35 Tax Incentives under:	)(F) of the Code
Accounting Method:				(Fill in one):	Act 78-1993	000
1 Cash 2 Accrual	1 Cash     2 Commercial     Act 83-2010     Act 43-2010     Act 43-2012					
Fill in here if during the taxable year you disposed all the assets used in	Nature of b		NAICS	Percentage%	Act 60-2019: Section_	00
your industry or business Municipal Code	O 2 A	you include with this return (See inst.):			Other:	0
	O 3 D	rto Rico CPA's College Stamp No ue diligence checklist form ("DDC") redited Agent-Specialist No			Case or Conce	ession Number
		expenses related to the ownwership, use, m Indicate if you claimed expense		<u>v</u>	ncepts (fill in as applica more of the income f	/ /
Concept 1 automobiles			sindicate	, O Ye	es ONo	rom this activity
2 vessels 3 airships		Yes No Yes No			es O No es O No	
4 residential property outside of Puer		O Yes O No				
Part II Rental Incon	-				Regular Tax	Alternate Basic Tax 00 00
1. Income	under Act 1	35-2014 up to \$500,000: \$				00 00
3. Income for the current year (Sub	tract line 2	35-2014 up to \$500,000: \$ 132-2010: \$ from line 1)			(3)	00 00
A Deductions that would be non-out	ad in an in	forma a first material				00
<ol> <li>Salaries, commissions and bo</li> <li>Salaries paid to young university</li> </ol>	nuses to en students (T	nployees (See instructions) otal\$) Department of the Treasury's	Internship Program (To	otal \$) (See inst.)		00 00 00 00 00 00
<ol> <li>Payments for services rendered</li> <li>Payments for services rendered</li> <li>Lease, rent and fees paid (See</li> </ol>	ed outside o	ormative return: nployees (See instructions)otal\$) Department of the Treasury's Rico (See instructions) of Puerto Rico (See instructions) ) (Personal\$) (Real\$ s to health or accident plans) (See instruc-			(2) (3) (4) (5)	00 00 00 00 00 00
<ol> <li>Insurance premiums (Except c</li> <li>Telecommunication services .</li> </ol>	ontribution	s to health or accident plans) (See instruc	tions)			00 00
<ol> <li>Internet and cable or satellite</li> <li>Bundles (See instructions)</li> </ol>	television s	services			(8)	00 00
10. Advertising					(11)	00 00
<ol><li>Professional associations fees</li></ol>	and dues p	and other subscriptions aid for the benefit of employees			(13)	00 00 00 00 00 00
<ol><li>Payments for judicial or extrain</li></ol>	dicial inder	nnification			(15) (16)	00
17. Subtotal (Add lines 1 through 1 B. Deductions not reported in an	6) informativ	)e return:		•	(17)	00 00
18. Interests on business debts: Mo 19. Taxes, patents and licenses:	rtgages \$	e return:Automobile leases \$ ) (Real \$) Licenses \$and (	and Othe	ers \$	(18)	00 00 00 00
b) Other taxes: Patents \$	°V	Licenses \$and (	Others\$		(19a) (19b) (19c)	00 00
						00 00 00 00
22 Electric power		chedule E No) of \$3,000,000 or less (Submit Schedule			(22)	00 00 00 00
23. Water and sewage 24. Contributions to health or acc	dent plans				(23)	00 00 00 00
26. Unemployment tax					(26)	00 00 00 00 00 00
C. Other deductions: Indicate the c	leductions	that were validated with an AUP made Returns Specialist (See instructions	by a Certified Public	Accountant or with		00
28. Automobiles expenses (Mileag 29. Other motor vehicle expense	ge es (See ins	) (See instructions)	A	UPO DDCO	(28)	00 00 00 00
30 Repairs and maintenance			А		(30)	00 00 00 00
32. Meal and entertainment expension 33. Materials and office supplie	ses (Total e s	)	ructions)A	UPO DDCO	(33)	00 00 00 00
34. Materials directly used in the 35. Stamps, vouchers and fees	e rental bu	Isiness	A		(35)	00 00 00 00 00 00
37. Uniforms			A		(37)	00 00 00 00
39. Office expenses			A		(39)	00 00 00 00
41 Bad debts			Α		(41)	00 00 00
43. Subtotal (Add lines 28 throu 44. Total (Add lines 17, 27 and	ugh 42) d 43)				(43) (44)	00 00 00

Rev.	Jul 5 23						S	che	dule N Individual - Page 2
	Part IV Determin	ation of Gain or Loss					Regular Tax		Alternate Basic Tax
1.	Net income for the curren	t year (Subtract line 46, Part III	from line 5, Part II)			(1)		00 00	00
2.	2. Less: Exempt amount% of line 1 or \$(See instructions)								00
4.	Less: Net operating loss a	(4)		00 00					
5	Net income after the accu	(5)		00					
6. 7	Less: Net operating loss	from taxable year 2020 related umulated loss up to taxable ye	a to COVID-19 under Act 57- ar 2020 (Subtract line 6 fron	-20/ n lin	20 (From Part VI, line 11)	(0) (7)		00 00	
8.	Less: Net operating loss	accumulated after taxable yea	ar 2020 (From Part VI, line 14	4. D	)o not exceed 90% of line 3)	(8)		00	
9.	Gain (or loss) (Subtract lin	e 8 from line 7) (If it is a gain, tran	sfer the total to page 2, Part 1	, lin	e 2T of the return or Part I, line 3	ST, Column			
	rate under an Incentives A	dividual, as applicable. If it is a Act, transfer the total to the corr	esponding Column of line 4(i	i) of	Schedule A2 Individual accor	ding to the			
	tax rate applicable to s	such gain)				(9)		00	00
		f Other Expenses					ŀ	Amo	ount
			Description				Regular Tax		Alternate Basic Tax
<u>1.</u> 2.						(1)		00	00
<u>2.</u> 3.						(2)		00 00	00
4.						(4)		00	00
5.						(5)		00	00
6.		Add lines 1 through 5. Transfe				(6)		00	00
	Part VI         Net Ope           Year in which the loss         Image: Second sec	rating Losses from Previou	1		(0)				
	was incurred	(A) Loss incurred	(B) Amount used in		(C) Adjustment by Section		(D) available	,	Expiration date
	(Day/Month/Year)		previous years		1033.14(b)(1)(E) of the Code	(Subtract Columns E	and C from Column A)	(	Day/Month/Year)
1.		00		00	00		00		
2.		00		00	00		00		
3.		00		00	00		00		
4.		00		00	00		00		
5.				00	00		00		
6.		00		00	00		00		
7.		00		00	00		00		
8.		00		00	00		00		
9. 10	Subtotal of accumulated	00		00	00		00		
10	losses up to taxable year								
	2019 (Add lines 1 through								
	9 and transfer to Part IV, line 4) (10)			00			00		
44				00	00		00		
11.	Losses from 2020 related to COVID-19 (Act 57 2020)								
	(Transfer to Part IV, line 6)								
	(See instructions) (11)	00		00	00		00		
12.		00		00	00		00		
13		00		00	00		00		
14	Subtotal of losses accumulated after taxable								
1	year 2020 (Add lines 12								
1	and 13, and transfer to Part IV, line 8) (14)	oc		00			00		
15	. Total (Add lines 10, 11 and			00			00		
	14) (15)	00		00	00		00		

Schedule	O Individua					
Rev. Jul 5 23	TREASURY	A	LTERNATE BAS			2023
Taxpayer's nar		Taxable year beginning on	,and	Fill in one:	_,	Social Security Number
					2 Spouse	, , , , , , , , , , , , , , , , , , ,
Part I	Determination	of Net Income Subject to Altern	ate Basic Tax	J3 BOUI		
		business (Schedule J Individual, F		ternate Basic Tax)		(1)
		Is business (Schedule K Individual)				(2)
		ss (Schedule L Individual, Part IV,				(3)
4. Gain (or loss	) from services rend	ered (Schedule M Individual, Part I	V, line 9, Column of Altern	ate Basic Tax)		(4)
		s (Schedule N Individual, Part IV,				(5)
		1B(i), 1C(i) and 2(A) through 2(O)				(6)
		edule CO Individual, as applica				(-)
		pecial acts not contemplated unde e adjustments for purposes of the al				(7) (8)
		ter declared by the Governor of P				(9)
		the adjustments for purposes of th				
						(10)
11. Add: Exclude	ed and exempt inco	ne (Schedule IE Individual, Part II	l, line 2)			(11)
		Iternate basic tax included in the a				(12)
		come subject to preferential rates fr				(13)
		rivate Equity investment (See in				(14)
		the sum of lines 1 through 11				(15)
		emptions (Part 2, line 10 of the retu				(16) C (17) C
		asic Tax (Subtract line 16 from line	15. See instructions)	· · · · · · · · · · · · · · · · · · ·		(17)
Part II		Tax Computation				
		it for taxes paid to foreign countries				(1)
		n B or C of Schedule CO Individua untries, the United States, its state				(1) (2) C
2. Creditionax	tax (Subtract line	from line 1)	es, territories and posses	sions (Schedule C Individual	)	(3)
	e Alternate Basic T					
		nate Basic Tax (Line 17 of Part I)	is:			
		r \$50,000, multiply line 17 of Par				
		r \$75,000, multiply line 17 of Par				
		r \$150,000, multiply line 17 of Pa				
		er \$250,000, multiply line 17 of P	art I by 10%.			
e) Over	\$250,000, multiply	ine 17 of Part I by 24%.				
I his is your A	Alternate Basic Tax	Enter the corresponding amount o	on this line)	(Coolingtoweticano)		(4) C (5) C
		Intries, the United States, its states				(6)
7 Excess of N	et Alternate Rasic	line 5 from line 4) ax over Net Regular Tax (Subtra	act line 3 from line 6. If line	3 is more than line 6 enter 7	ero and complete	
Part III of this	s Schedule. If line 6	more than line 3, enter the differen	ce here and transfer to Pa	int 3 line 20 of the return or Pa	rt III. line 7. Column	
		al, as applicable)				(7)
Part III	Computation of	the Credit for Alternate Basic	Tax			
1. Excess of red	gular tax over altern	ite basic tax for the current year (S	Subtract line 6 from line 3.	Part II of this Schedule. If line	e 6 of Part II is more	
		d do not complete this part)				(1)
2. Multiply line	1 by .25 and enter	the result here				(2)
		in previous years and not claimed				(3)
		ter the smaller of line 2 or 3. Transf				(1)
						(4)
Part IV	Determination	of the Amount of Alternate Bas				
Taxabl	le Year	(A) ternate Basic Tax Paid in Excess of	(B) Adjustment under	(C) Amount Used		(D) Balance
	· · · · · · · · · · · · · · · · · · ·	Regular Tax	Section 1021.02(a)(6)(	B)(iii) in Previous		
1.		00		00	00	C
2.		00		00	00	С
3.		00		00	00	C
4. 5.		00		00	00	0
	fer to Part III line	3 of this Schedule)		00		۵ ۵
0. 10tal (11alls	אסינט ו מונ ווו, וווונ					

Schedule P Individual Rev. Jul 5 23 GRADUAL ADJUSTMENT					2023	
	Taxable year begi	inning on	, and ending on			
Taxpayer's name					Social Security Number	
	n one:			Fill in one:		
O 1 Taxpayer	2 Spouse	O 3 Both	○ 1 Tax Table	O 2 Preferentia	al rates (Schedule A2 Individual)	
1. Net Taxable Income (Part 2, line 1 or line 11, Column A or 15 of Sche						00
2. Maximum amount of taxable net i	ncome to determine	the gradual adjust	ment		500,000	00
3. Subtract line 2 from line 1 (If it is le	ess than zero. enter	zero and do not co	ntinue with the form)	(3)		00
			$\mathbf{OR}$	(-/		
4. 5% of line 3						00
<ul> <li>5. Limit:</li> <li>(a) Basis to determine the adjustm</li> <li>(b) Plus: 33% of personal exemption</li> </ul>	tion, additional pers			8,895 00		
exemption for dependents (Lir 7, Part II, Column B or C, of S						_
6. Total limit (Add lines 5(a) and 5(b	))	OS				00
7. <b>Gradual adjustment</b> (The smalle B or C of Schedule CO Individual						00
			031		JK	
		FIL	.ING			

Rev. Jul 5 23		PASS-THROUGH ENTITES (RECONCILIATION)									
Taxpayer's name	Taxable year beginning on	,,	and ending on Fill in one:	,	So	cial Security Number					
laxpayer s name				C 3 Poth		icial Security Number					
Amount of Schedules R1 Individual i	Amount of Schedules R1 Individual included Amount of Forms 480.60 EC Amount of Federal Schedules K-1 Amount of Forms 480.60 F										
Amount of Schedules RT individual included Amount of Forms 460.00 EC Amount of Federal Schedules R-1 Amount of Forms											
Part I Questionnaire											
	· · · · · · · · · · · · · · · · · · ·										
1. Distributable share on gross							00				
2. Distributable share on gross in		• •	-				00				
,	· · · · · · · · · · · · · · · · · · ·						00				
3. Distributable share on gross i		1 0	( )				00				
4. Less: Share of net income att		•			,						
5. Total distributable share on g							00				
							00				
6. Distributable share in the gross				,			00				
7. Distributable share in the gross	• •	•			,		00				
<ol> <li>8. Distributable share in the gros</li> <li>9. Less: Exempt income from particular that the share in the grossing of the share in the share in the grossing of the share in the share in</li></ol>	'	,	· ·								
	Schedules R1 Individual include						00				
10. Total distributable share in th							00				
	s from Pass-Through Entities	In entitles (Subtraction					_				
1. Total income from Schedule F	•	mofline 0 Part II of	all Schedules P1 Individ	ual included)	(1)		00				
2. Total losses from Schedule R				· · · · · ·			00				
	on Benefits from Pass-Throug		all ochequies IXT Individ				00				
1. Aggregated net income from p					(1)		00				
2. Multiply line 1 by .90	0	. ,					00				
3. Aggregated net loss from pas							00				
4. Allowable loss (Enter the sma						K					
							00				
5. Subtract line 4 from line 1. Tra							0.0				
							00				
6. Carryforward for future years (							00				
		Retention Period:			(9)		00				

Sc Rev.	hed	ule R1 Individual		PASS-T	HROUG	HENTITIES							2023		
Tax	xnav	er's name						Fill in one:				Social	Security Numbe	r	-
100	npay.			Schedule R1 Individual	of	<b>1</b> Taxpayer		O 2 Spouse O 3 Both				ooolai			
Ра	Part I Adjusted Basis Determination of the Owner of one or more Pass-Through Entity Column A								Column B		Colum	n C			
								1 <b>0</b> 480.60 EC	<b>2 O</b> K-1	10480.	60 EC 2 🔿		1 480.60 EC		-
A.	Тур	e of form (See instructions)					(A)	30480.60 F 4		3 0 480.	60 F 40Dis	sregarded	3 480.60 F 40		1
B.	lyp	e of taxable year the entity choose the optiona	tov of Continu 1071 10 or 1	115 11 of the Code 2 (Coo in	otructiono)		(B)			$1 \bigcirc 1$				2 OFiscal 2 O No	_
	Nar	the entity choose the optional	a lax of Section 1071.10 of 1	115.11 of the Code? (See in	structions)		(O)		2 0 110		<u> </u>				-
F.	Fm	ne of entity ployer identification number ntrol number of Form 480.60					(B)								_
F.	Cor	ntrol number of Form 480.60	EC or 480.60 F (Does not a	pply to Federal Schedule K-	·1)		(F)								
G.	Ele	ctronic filing confirmation numl	ber of Form 480.60 EC or 480	).60 F (Does not apply to Fed	leral Schedi	ıle K-1)	(G)								
Η.	Dist	tributable share on gross inco	ome from services rendered	of the entity (See instructions	s)		(H)								_
L.	Dist	tributable share on gross inco	ome from services rendered	of subsidiary pass-through e	entities (See	instructions)	()								_
J.	Dist	tributable share in the gross ir	ncome of the entity (Excludin	g that related to the services	rendered.	See instructions)	(J)								-
N.	DISI	ributable share in the gross inco usted basis at the end of the	ome of subsidiary pass-throug provious taxable year	n entities (Excluding that relate	ed to the serv	rices rendered. See inst	(N) (1)		00			00		0	)0
2	Rag	sis increase:	previous lavable year											-	Ē
	(a)	Owner's distributable share	on income and profits from o	current vear (See instructions	s)	<u> </u>	(2a)		00			00		0	0
	(b)	Contributions made during t	he vear		-,		(2b)		00			00			)0
	(c)	Entity's capital assets gain	,				(2c)		00			00			)0
	(d)	Exempt income					(2d)		00			00			)0
	(e)	Contributions made during the Entity's capital assets gain Exempt income or gains report Other income or Gains report	ted in other schedules of this	s return (See instructions)			(2e)		00			00		0	
	(T)	Uner increases (Submit det	200 (III)				(21)		00			00			)0 )0
	(g)	Total basis increase (Add lin	nes 2(a) through 2(f))				(2g)		00			00		0	0
3.	Bas	sis decrease: Owner's distributable share	on ontitula loop yood in prov				(32)		00			00		0	00
	(a)	Entity's capital assets loss	on entity sloss used in prev	ious year			(3b)		00			00		0	
	(c)	Distributions during the year	r				(3c)		00			00			)0
	(d)	Credits claimed in the prece Withholding at source during Non admissible expenses for	ding year (See instructions)				(3d)		00			00			)0
	(e)	Withholding at source during	g the year				(3e)		00			00			)0
	(f)	Non admissible expenses for	or the year			<b>UU</b>	(3f)		00			00			)0
	(a)	Distributable share on losses	s from exempt operations di	Jring the vear			(3g)		00			00			00
	(h)	Contributions					(3h)		00			00			00
	(i)	Owner's debts assumed and Other decreases (Submit de Total basis decrease (Add lin	d guaranteed by the entity				(3i)		00			00			)0 )0
	(J)	Other decreases (Submit de	etall)				(3J)		00			00		0	
1	(K)	Iotal basis decrease (Add III	nes 3(a) through 3(J))	nd Q(a). Transfer this amoun	tto line 6/a		(3K) (4)		00			00			)0
4. De	Au	justed Basis (Subtract line 3 Determination of Net I	(K) HOIT the suff of thes fa	riu Z(y). Transier tris arriouri	it to lifte o(a	))	(1)								Ľ
		Owner's distributable share					<i>(</i> 5a)		00			00		0	)0
Э.	(a)	Distributable share on the los	on entity sloss for the year.	wood by the optity or truct			(5b)		00			00		0	
	(0)	Loss carryover from previou	ss of a pass-infough entity c	when by the entity of trust			(5c)		00			00			)0
	(h)	Total losses (Add lines 5(a) th	brough S(c)				(5d)		00			00			)0
6.	(a)	Adjusted Basis (Part Lline 4	1)				 (6a)		00			00		0	)0
	(b)	Adjusted Basis (Part I, line 4 Entity's debts under Tourism	Incentives Act or Tourism D	evelopment Act attributable	to the owne	۲	(6b)		00			00			)0
	(c)	Entity's debts under fourism Entity's current debts assum Total owner's adjusted basis Distributable share on entity Distributable share in the ga	ned and guaranteed by the	owner			(6c)		00			00			)0
	(d)	Total owner's adjusted basis	s (Add lines 6(a) through 6(d	c))			(6d)		00			00			0
7.	(a)	Distributable share on entity	's net income for the year (S	See instructions)			(7a)		00			00			00
	(b)	Distributable share in the ga	in of a pass-through entity of	owned by the entity or trust			(/b)		00			00			)0 )0
0	(C)	Total income received (Add li	ines / (a) and / (b))				(/ C) (8)		00			00		0	
0. 0	AV8	ailable losses (The smaller of al income (Add the amounts o	determined on line 7(a). Cal	imps A through C. Transfort	o Schedulo	R Individual Part II lie	<sup>(0)</sup>   no 1)		00			(9)			00
9. 10	Tot	al losses (Add the losses det	termined on line 8 Columns	A through C. Transfer to Sol	hedule R In	dividual Part II line 2	וסו) \					(J) (10)		0	)0
10.	100	u 100000 (riuu liib 100000 UCL				$a$ $\alpha$	,							ľ	

Schedu	le	Т	Individual
Rev. Jul 5 23	TREA	SURF	

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

\_ and ending on \_

Taxable year beginning on \_

2023

Faxpaver's name

l axpayer's name			Social So	ecurity Number
COMPLETE THIS SCHEDULE ONLY IF YOU HAD THE OBLIGATION TO PAY ES "OBLIGATION TO PAY ESTIMATED TAX" TO VERIFY IF	STIMATED TAX. REFER YOU WERE REQUIRED	R TO THE INSTRUCTIO D TO MAKE ESTIMATEI	NS OF THE RETURN D TAX PAYMENTS.	UNDER THE TOPIC
Part I Determination of the Minimum Amount of Estimated Tax	to Pay			
1. Tax liability (Add lines 17, 20, 23 and 24 of Part 3 of the return or lines 4 and 7,	Columns B and C of Pa	art III of Schedule CO Inc	dividual and lines	
23 and 24 of Part 3 of the return)				00
2. Credits and overpayments (Add lines 18, 21, 25, 27A, 27B, 27C and 27D of Parl				
Individual. If you choose the optional computation of tax for married individuals living				00
CO Individual and lines 25, 27A, 27B, 27C and 27D, Part 3 of the return and sub			,	00
<ol> <li>Estimated tax (Subtract line 2 from line 1. If it is \$1,000 or less, do not complet</li> <li>Line 1 multiplied by 90%. If you are a farmer who exercised the option under Sec</li> </ol>				00
<ol> <li>Total tax determined as it appears on the income tax return from the previous year</li> </ol>				00
<ol> <li>Enter the smaller of lines 4 and 5, provided you have filed an income tax return for the</li> </ol>				00
<ol> <li>Subtract line 2 from line 6 (If it is less than zero, enter zero). This is the minimum ar</li> </ol>				00
Part II Addition to the Tax for Failure to Pay				
Section A - Failure to Pay		Duec	late	
	(a)	(b)	(C)	(d)
1 🔿 CALENDAR YEAR	First Installment	Second Installment	Third Installment	Fourth Installment
2 O FISCAL YEAR (Enter the corresponding dates)				
Check here to choose the method provided under Article 1061.20(b)-1(c)(1)(ii) of				
Regulation No. 8049 of July 21, 2011, as amended (See instructions):				
8. Amount of estimated tax per installment (See instructions)	) 00	00	00	00
9. Amount of estimated tax paid per installment (See instructions)	) 00	00	00	00
10. Payment date (See instructions)				
11. Line 17 from previous column (1		00	00	00
12. Add lines 9 and 11 (12	2) 00	00	00	00
13. Subtract line 8 from line 12 (If it is less than zero, enter zero)	3) 00	00	00	00
14. Failure to Pay (If line 13 is zero, subtract line 12 from line 8, otherwise,				
enter zero) <sup>(14</sup>		00	00	00
15. Add lines 14 and 16 from previous column (15	5)	00	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	5)	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)	00	00	00	
Section B - Penalty				
18. Multiply line 14 by 10%	3) 00	00	00	00
19. If the date indicated on line 10 for any installment is after its due date and:	$\Gamma = -1$			
line 18 is zero, multiply the result of line 8 less line 17 from previous column				
by 10%; or				
<ul> <li>line 18 is more than zero, multiply the result of line 8 less line 17</li> </ul>				
from previous column by 10% and subtract the amount reflected on	00	00	00	00
line 18. (See instructions)		00	00	00
20. Add lines 18 and 19		00	00	00
21. Addition to the Tax for Failure to Pay Estimated Tax (Add the amounts from				
columns of line 20. Transfer to page 3, Part 3, line 30 of the return) (21	1			00

Schedule U

Rev. 07.23

COVENUMENT OF PUT	PYO RICO
THENT OF PU	et.

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

20\_\_\_

THE OF PURC				
W OF 42	For the taxable year beginning on	, and ending on,		
Taxpayer's name	I		Social Security or Em	ployer Identification Number
Place of Residence or Incorporation				
Trace of Residence of Incorporation				
Part I Determination	on of the Net Income of the Nor	nresident Individual or Foreign (	Corporation or Partnership	
1. Net income of the nonresident a	lien individual or foreign corporatior	n or partnership (See instructions)		00
4. Net operating losses (See instru	uctions)		(4) 00	
				00
6. Net income of the nonresiden	t alien individual or foreign corp	oration or partnership (Subtract li	ne 5 from line 1) (6)	00
Part II Computation	of the Net Income Attributable	to Puerto Rico Sources		
		on or partnership (Part I, line 6)		00
3. Payroll Factor (From Part IV, lir	ne 3)		3) %	
4. Sales Factor (From Part V, line	3)		N) %	
5. Purchases Factor (From Part V	(I, line 3)		) %	
•		(E		
				%
8. Multiply line 1 by line 7				00
		ons. If any of those lines is an ope		00
10. Net Income Attributable to Pue		ren line 0. If line 0 is more than line 0	( <sup>9)</sup>	00
	on of the Property Factor		(10)	00
				00
		Puerto Rico during the taxable year		00
		verywhere during the taxable year .		%
	,		(3)	/0
	on of the Payroll Factor			
		xable year		00
		ble year		00
	,	3)		%
Part V Determination	on of the Sales Factor			
1. Total sales in Puerto Rico durir	ng the taxable year		(1)	00
2. Total sales everywhere during	the taxable year			00
3. Sales Factor (Divide line 1 by I	ine 2. Transfer to Part II, line 4)			%
Part VI Determination	on of the Purchases Factor			
1 Total purchases in Puerto Rico	during the taxable year		(1)	00
				00
3. Purchases Factor (Divide line	1 by line 2. Transfer to Part II. line 5	5)	(3)	%
Computation		cted with a Trade or Business V		es only to taxnavers
	e provisions of Reg. Art. 1123(			to only to taxpayers
			arta Diag (Capingtrustiang)	00
		or produced, in whole or in part, within Pu		
2. Income Effectively Connecte here. See instructions)	u with a frace of business with	in Puerto Rico (Multiply line 1 by 5		00

## Schedule X Individual

TREASURY

Rev. Jul 5 23

### **OPTIONAL TAX TO SELF-EMPLOYED INDIVIDUALS**

(Under Section 1021.06 of the Puerto Rico Internal Revenue Code of 2011, as amended)

2023

	OVER WAR OF FULL		021.06 of the Puerto Rice as amende		ode of 2011,	2	023
L		Taxable year beginning on	,i	and ending on	,		
	Faxpayer's name				Social Security N	umber	
;	Spouse's name				Spouse's Social S	Security Number	
	Fill in one: 1 Taxpayer 3 Bo		election (Section 1021.06 of th Partial Waiver - 6% (CC RI		Merchant's Regis	tration Number	
	O 2 Spouse		With Return				
	Part Determination of	FEligibility to Pay the G	Optional Tax				
1.	Determination of the gross inco	me from services rend	lered:				
L	A) Gross income from services ren	ndered (Line 1, Part II of S	Schedule M Individual)		_ (1A)	00	
L	B) Income earned through pass-thr					00	
L	C) Gross income related to service						
L	instructions)				_ (1C)	00	
	D) Total gross income from servic	es rendered (Add lines	1A through 1C)			(1D)	00
2.	Other income: A) Gross income from the income in	toms reported in Part I in	age 2 of the roturn or Part Lef S	chodulo CO Individual las			
L	applicable (See instructions)					00	
L	B) Other gross income reported by a	pass-through entity (I ine	10. Part I of Schedule R Individu	ual See instructions)	(2B)	00	
L	C) Other exempt income (Schedul					00	
L	Less: Exempt amounts include						
L	(i) Income derived by young peop	ple from wages, services re	endered or self-employment with				
L			of Schedule IE Individual)		00		
L		,	ine 38, Part II of Schedule IE				
L	,			(2Cii)	00		
L	(iii) Exempt amount from man	iutacturing income (Line	e 39, Part II of Schedule IE	(20)	00		
L	(iv) Exempt amount on income		ing 40 Part II of Schodula IE		00		
L				(2Civ)	00		
L	(v) Exempt amount from farmir	ng income (Line 41 Part	Il of Schedule IE Individual)		00		
L	(vi) Exempt amount on income			()			
L	.,	,		(2Cvi)	00		
L	(vii) Exempt amount from rental	lincome (Line 43, Part II	of Schedule IE Individual)	(2Cvii)	00		
L	(viii) Exempt interests upon depo					K	
L	(Line 2D, Part II of Sched	ule IE Individual)		2Cviii)	00		
L	D) Total adjustments for exempt ar	mounts (Add lines 2Ci thr	ough 2Cviii)		. (2D)	00	
	E) Total other income (Subtract lin	ne 2D from the sum of li	ines 2A through 2C)			(2E)	00
3. ⊿	Total gross income received during Percentage of income from services	g the year (Add lines 1L	and 2E)			(3)	%
4.	<ul> <li>If it is less than 80%, you are r</li> </ul>	s renuered on gross inco not eligible to choose the	ontional tax. Do not complete t	he rest of this schedule an	d determine vour ta		70
1	on page 3 of the return or Sc	hedule CO Individual. as	s applicable.	no rootor this schedule di	a actornine your la	Andonity	
	<ul> <li>If it is 80% or more and you e</li> </ul>	elect the optional tax, cor	ntinue with Part II and determi	ne the gross income subje	ect to the optional ta	ax.	
	Part II Computation of the	he Optional Tax on Gro	oss Income				
	Total gross income received during t						00
2.	Less: Exempt income (Line 45, Par	rt II of Schedule IE Individ	dual)			(2)	00
	Income Subject to Optional Tax (Sub		this Part II)			(3)	00
4.	Determine the Optional Tax as follo						
1	If the total taxable gross income (Li		C0/				
	(a) Not over \$100,000, multiply						
1	<ul> <li>(b) Over \$100,000 but not over</li> <li>(c) Over \$200,000 but not over</li> </ul>						
	(d) Over \$300,000 but not over						
1	(e) Over \$400,000 but not over						
	(f) Over \$500,000, multiply lin	e 3 of this Part II by 20%	6.				
1	This is your Optional Tax	· · · · · · · · · · · · · · · · · · ·					00
5.	Credit for taxes paid to foreign con	untries, the United Stat	es, its states, territories and	possessions (Submit Sc	hedule C Individua	al) (See	
1	instructions)						00
6.	Optional tax net of the credit for taxes						
	Transfer this amount to Part 3, lin	ie 23 of the return)				(0)	00