

Schedule A2 Individual

Rev. Dec 21 15



TAX ON INCOME SUBJECT TO PREFERENTIAL RATES

2015

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

Taxpayer's name _____

Fill in one: (01)

1 Taxpayer 2 Spouse 3 Both

Social Security Number _____

22	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 8%	Taxed at 5%	Taxed at _____%
1. Adjusted Gross Income (02)	00							
2. Add: Alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual) (03)	00							
3. Adjusted Gross Income before the deduction for alimony paid (Add lines 1 and 2) (04)	00							
4. Income subject to preferential rates:								
a) Net long-term capital gain (See instructions) (05)	00			(26) 00			(46) 00	
b) Interest from IRA on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column B) (17%) (06)	00		(22) 00					
c) Interest on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column C) (10%) (07)	00				(31) 00			
d) Interest from distributions of IRA to Governmental Pensioners (Schedule FF Individual, Part I, line 4, Column E) (10%) (08)	00				(32) 00			
e) Non-exempt eligible interest paid or credited on bonds, notes, other obligations or mortgage loans (Schedule FF Individual, Part I, line 4, Column A) (10%) (09)	00				(33) 00			
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line 3, Column A (5%), Column B (15%) and/or Column C (____%)) (10)	00			(27) 00			(42) 00	(47) 00
g) Income paid by sport teams of international associations or federations (Schedule F Individual, Part V, line 3, Column D) (11)	00	(17) 00						
h) Total distributions from qualified retirement plans (Schedule D Individual) (12)	00	(18) 00			(34) 00	(38) 00		
i) Others (13)	00	(19) 00	(23) 00	(28) 00	(35) 00	(39) 00	(43) 00	(48) 00
j) Total (Add lines 4a through 4i of Columns B through H) (20)		00	(24) 00	(29) 00	(36) 00	(40) 00	(44) 00	(49) 00
5. Total income subject to preferential rates (Add line 4j of Columns B through H) (If this line is less than \$20,000, enter 100% on line 7A and zero on lines 7B through 7H, and enter the total of line 8a on line 8b) (14)	00							
6. Income subject to regular tax (Subtract line 5 from line 3) (15)	00							
7. Proportion of income according to each tax rate (Column A - Divide line 6 by line 3; Columns B through H - Divide line 4j by line 3) (Round to the nearest whole number) (16)	%	(21) %	(25) %	(30) %	(37) %	(41) %	(45) %	(50) %

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	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 8%	Taxed at 5%	Taxed at _____%
8. Deductions and Exemptions:								
a) Deductions applicable to individual taxpayers (See instructions) \$ _____	(01) 00	(09) 00	(14) 00	(19) 00	(24) 00	(29) 00	(34) 00	(39) 00
b) Allowed deduction (Multiply line 8a by line 7 for each Column)...	(02) 00							
c) Personal exemption (Line 7, Part 2 of the return)	(03) 00							
d) Exemption for dependents (Line 8, Part 2 of the return).....	(04) 00							
e) Additional personal exemption for veterans (Line 9, Part 2 of the return)	(05) 00							
f) Total deductions and exemptions (Add lines 8b through 8e of all Columns)	(06) 00	(10) 00	(15) 00	(20) 00	(25) 00	(30) 00	(35) 00	(40) 00
9. Deduction for alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual. See instructions)	(07) 00	(11) 00	(16) 00	(21) 00	(26) 00	(31) 00	(36) 00	(41) 00
10. Net taxable income (Column A – Subtract line 8f and 9 from line 6; Columns B through H – Subtract lines 8f and 9 from line 4j)	(08) 00	(12) 00	(17) 00	(22) 00	(27) 00	(32) 00	(37) 00	(42) 00
11. Tax according to the corresponding rate (See instructions)	(09) 00	(13) 00	(18) 00	(23) 00	(28) 00	(33) 00	(38) 00	(43) 00
12. Total of regular tax and tax at preferential rates (Add line 11 of Columns A through H)								(44) 00
13. Net income subject to regular tax (Line 11, Part 2 of the return or line 13, Column B or C of Schedule CO Individual)								(45) 00
14. Tax over line 13 according to regular tax rates (See instructions)								(46) 00
15. Tax determined (Enter the smaller between line 12 and line 14. Transfer to page 2, Part 3, line 12 of the return or line 14, Column B or C of Schedule CO Individual and fill in <input type="radio"/> "Preferential rates" if you chose the amount on line 12, or <input type="radio"/> "Tax Table" if you chose the amount on line 14)								(50) 00

Retention Period: Ten (10) years

Schedule B Individual

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

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Recapture of Credits Claimed in Excess

20

Table with 3 columns: Column A, Column B, Column C. Rows include Name of entity, Employer identification No., Credit for (Tourism Development, Solid Waste Disposal, etc.), and summary rows 1-4.

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

A. CREDITS SUBJECT TO MORATORIUM

Table with 2 columns: Description and Amount. Rows 1-12 covering credits subject to moratorium.

B. CREDITS NOT SUBJECT TO MORATORIUM

Table with 2 columns: Description and Amount. Rows 13-27 covering credits not subject to moratorium.

Part III Other Payments and Withholdings

1. Estimated tax payments for 2015	(40)		00
2. Tax paid in excess in prior years credited to estimated tax	(41)		00
3. Tax withheld to nonresidents (Form 480.6C)	(42)		00
4. Tax withheld on interests (Form 480.6B, 480.7 and/or 480.7B)	(43)		00
5. Dividends from corporations (Form 480.6B)	(44)		00
6. Dividends from Capital Investment or Tourism Funds (Submit Schedule Q1)	(45)		00
7. Services rendered by individuals (Form 480.6B) (Total of Informative Returns <input type="text"/>) (46)	(47)		00
8. Payments for judicial or extrajudicial indemnification (Form 480.6B)	(48)		00
9. Tax withheld on distributable share of net profits to stockholders or partners of flow-through entities (Form 480.60 EC) on:			
(a) Interest income subject to preferential rate (Form 480.60 EC. See instructions)	(49)	00	
(b) Eligible distribution of dividends from corporations (Form 480.60 EC. See instructions)	(50)	00	
(c) Other items (See instructions)	(51)	00	(52) 00
10. Tax withheld on distributable share of net profits to trustees of revocable trusts or grantor trusts (Form 480.60 F) on:			
(a) Interest income subject to preferential rate (Form 480.60 F. See instructions)	(53)	00	
(b) Eligible distribution of dividends from corporations (Form 480.60 F. See instructions)	(54)	00	
(c) Other items (See instructions)	(55)	00	(56) 00
11. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico (Form 480.7 and/or 480.7B)	(57)		00
12. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7)	(58)		00
13. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C)	(59)		00
14. Tax withheld at source on qualified pension plans distributions (Form 480.7C)	(60)		00
15. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C)	(61)		00
16. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C)	(62)		00
17. Income tax withheld on income from sport teams of international associations or federations	(63)		00
18. Other payments and withholdings not included on the preceding lines (Submit detail)	(64)		00
19. Total other payments and withholdings (Add lines 1 through 18. Transfer to page 2, Part 3, line 23B of the return)	(65)		00

Part IV Breakdown of the Purchase of Tax Credits

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

A. CREDITS SUBJECT TO MORATORIUM

1. <input type="radio"/> Solid Waste Disposal (Act 159-2011)	(70)		00
2. <input type="radio"/> Capital Investment Fund (Act 46-2000)	(71)		00
3. <input type="radio"/> Theatrical District of Santurce (Act 178-2000)	(72)		00
4. <input type="radio"/> Housing Infrastructure (Act 98-2001)	(73)		00
5. <input type="radio"/> Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001)	(74)		00
6. <input type="radio"/> Conservation Easement (Act 183-2001)	(75)		00
7. <input type="radio"/> Revitalization of Urban Centers (Act 212-2002)	(76)		00
8. <input type="radio"/> Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 8)	(77)		00

B. CREDITS NOT SUBJECT TO MORATORIUM

9. <input type="radio"/> Tourism Development (Act 78-1993)	(78)		00
10. <input type="radio"/> Film Industry Development (Act 27-2011)	(79)		00
11. <input type="radio"/> Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico (Act 109-2001)	(80)		00
12. <input type="radio"/> Economic Incentives (Research and Development) (Act 73-2008)	(81)		00
13. <input type="radio"/> Economic Incentives (Strategic Projects) (Act 73-2008)	(82)		00
14. <input type="radio"/> Economic Incentives (Industrial Investment) (Act 73-2008)	(83)		00
15. <input type="radio"/> Green Energy Incentives (Research and Development) (Act 83-2010)	(84)		00
16. <input type="radio"/> Other:	(85)		00
17. <input type="radio"/> Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 21)	(86)		00

Schedule C Individual

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

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

(01) 1 Taxpayer 2 Spouse 3 Both

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

Resident of: Puerto Rico United States Other (Indicate possession, territory or country) _____

Citizen of: United States Other (Indicate) _____

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

30

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

Part II		Taxes Paid to the United States, its Possessions and Foreign Countries				33
Credit for taxes: <input type="radio"/> Paid <input type="radio"/> Accrued		Foreign Country, Territory or Possession of the United States			United States (See instructions)	Total (See instructions)
		A	B	C		
Name of the country, territory or possession						
1. Taxes paid or accrued during the year (01)		00 (08)	00 (13)	00 (18)	00 (23)	00
2. Date paid or accrued						
Part III		Determination of Credit				
1. Net income from sources of the country, territory or possession: (Part I, line 3) (02)		00 (09)	00 (14)	00 (19)	00 (24)	00
2. Net income from all sources (See instructions) (03)	00					
3. Limitation (Divide line 1 by line 2. Enter the result rounded to two decimal places) (04)		% (10)	% (15)	% (20)	% (25)	%
4. Taxes to be paid in Puerto Rico (See instructions) (05)	00					
5. Limitation by country, territory or possession:						
a) Multiply line 4 by line 3 (06)		00 (11)	00 (16)	00 (21)	00 (26)	00
b) Enter the smaller of line 5(a) or Part II, line 1 (07)		00 (12)	00 (17)	00 (22)	00	00
6. Total limitation:						
a) Add line 5(b) from Columns A, B, C and United States (27)						00
b) Enter the smaller of the Total Column, line 5(a) or line 6(a). Transfer to Part 3, line 15 of the return (28)						00

Schedule D Individual

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

2015

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

Taxpayer's name _____

Social Security Number _____

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

52

Description and Location of Property	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
	(01)	(04)	(07) 00	00	00	(10) 00
	(02)	(05)	(08) 00	00	00	(11) 00
	(03)	(06)	(09) 00	00	00	(12) 00
1. Net short-term capital gain (or loss)						(13) 00
2. Net short-term capital gain on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 and/or G Individual, as applicable)						(14) 00
3. Distributable share on net short-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F)						(15) 00
4. Distributable share on net short-term capital gain (or loss) from Flow-through Entities (Submit Form 480.60 EC. See instructions)						(16) 00
5. Net short-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net short-term capital gain (or loss) from Employees - Owned Special Corporations (Submit detail. See instructions)						(17) 00
6. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)						(18) 00
7. Net short-term capital gain (or loss) (Add lines 1 through 6)						(19) 00

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

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss (Act 132-2010 and Act 216-2011. See inst.)	(G) Gain or Loss
	0	(20)	(23)	(26) 00	00	00	(29) 00	(32) 00
	0	(21)	(24)	(27) 00	00	00	(30) 00	(33) 00
	0	(22)	(25)	(28) 00	00	00	(31) 00	(34) 00
8. Net long-term capital gain (or loss)							(35) 00	00
9. Net long-term capital gain (or loss) on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 and/or G Individual, as applicable)							(36) 00	00
10. Distributable share on net long-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F)							(37) 00	00
11. Distributable share on net short-term capital gain (or loss) from Flow-through Entities (Submit Form 480.60 EC. See instructions)							(38) 00	00
12. Lump-sum distributions from variable annuity contracts - Taxpayer (See instructions)							(39) 00	00
13. Lump-sum distributions from variable annuity contracts - Spouse (See instructions)							(40) 00	00
14. Net long-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net long-term capital gain (or loss) from Employees - Owned Special Corporations (Submit detail. See instructions)							(41) 00	00
15. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)							(42) 00	00
16. Net long-term capital gain (or loss) (Add lines 8 through 15)							(43) 00	00

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

53

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

Part IV Total Distributions from Qualified Pension Plans

Description	Fill in if you Prepaid	Distribution Date (Day/Month/Year)	(A) Total Distribution	(B) Basis	(C) Taxable Amount
18. Taxable at 20% - Taxpayer	<input type="radio"/>	(05)	(11)	00	00 (17)
19. Taxable at 20% - Spouse	<input type="radio"/>	(06)	(12)	00	00 (18)
20. Taxable at 10% - Taxpayer	<input type="radio"/>	(07)	(13)	00	00 (19)
21. Taxable at 10% - Spouse	<input type="radio"/>	(08)	(14)	00	00 (20)
22. Taxable at 8% - Taxpayer	<input type="radio"/>	(09)	(15)	00	00 (21)
23. Taxable at 8% - Spouse	<input type="radio"/>	(10)	(16)	00	00 (22)
24. Total distributions from qualified pension plans (Total of Columns C. Transfer this amount to Part 1, line 2A of the return or line 3A, Columns B and C of Schedule CO Individual, as applicable)					00 (23)

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

54

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

Part VI Determination of the Net Capital Loss Carryover

Year	(A) Accumulated Capital Loss	(B) Amount Used	(C) Capital Loss Carryforward (Column A - Column B)	Expiration Date
(14)	00 (21)	00 (28)	00 (35)	00 (43)
(15)	00 (22)	00 (29)	00 (36)	00 (44)
(16)	00 (23)	00 (30)	00 (37)	00 (45)
(17)	00 (24)	00 (31)	00 (38)	00 (46)
(18)	00 (25)	00 (32)	00 (39)	00 (47)
(19)	00 (26)	00 (33)	00 (40)	00 (48)
(20)	00 (27)	00 (34)	00 (41)	00 (49)

37. **Total net capital loss carryover.** (Transfer this amount to Part V, line 33, Column B of this Schedule)

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

	Column A	Column B	Column C	Column D	Column E
	Short-Term	Long-Term (15%)	Special Legislation (____%)	Total Long-Term (Sum of Columns B and C)	Total Net Capital Gain (Sum of Columns A and D)
1. Net Capital Gain (In the case of short-term gains, transfer the amount on line 25 of Column A, Part V of Schedule D Individual. In the case of long-term gains, transfer the amount on line 30 of Columns B and C, Part V of Schedule D Individual, as it corresponds) (50)	00	00	00	00	00
2. Allowable amount as net capital loss not used in previous years claimed on Schedule D Individual (Transfer the amount included on line 33, Column C, Part V of Schedule D Individual) (The amount entered on this line cannot exceed 80% of the amount reflected on line 1, Column E of this Part) (51)	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 and C. If the result is less than zero, continue on line 4) (52)	00				
4. Proportion of the gains according to each tax rate (Divide the amount on line 1, Columns B and C, by the total long-term gains indicated on line 1 of Column D. Enter the result rounded to two decimal places). Add the percentages in Columns B and C and enter the total in Column D. The total shall be 100%		(54) %	(58) %	(62) %	
5. Capital loss carryforward attributable to long-term transactions (Columns B and C) (Multiply line 3 - Column A by line 4 of each Column)		(55) 00	(59) 00	(63) 00	
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 D, line 4(a) of Schedule A2 Individual)		(56) 00			(64) 00
(b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Column C – Subtract line 5 from line 1. Transfer the result to Column H, line 4(a) of Schedule A2 Individual)				(60) 00	(65) 00
7. Total net long-term capital gain (Column D - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual)					(66) 00
8. Net capital gain (If line 3 is more than zero, add lines 3 and 7 and enter the result here. Otherwise, enter here the amount on line 7. This amount must be the same amount reported on line 34, Part V of this Schedule)					(68) 00

Schedule E

Rev. Dec 21 15



DEPRECIATION

2015

Taxable year beginning on _____ and ending on _____

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

(a) Current Depreciation					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

(b) Flexible Depreciation					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

(c) Accelerated Depreciation					
			00	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 instructions)					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

(f) Vehicles under lease (Form 480.7D) (Amount of vehicles _____) (01) (02)					00
--	--	--	--	--	----

TOTAL: (Add total of lines (a) through (f) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies, or the corresponding line of other returns) (10)					00
--	--	--	--	--	----

Schedule F Individual

Rev. Dec 21 15



OTHER INCOME

2015

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

Taxpayer's name

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

Social Security Number

Part I Distributions from Individual Retirement Accounts and Educational Contribution Accounts				Taxable Amount 40							
Payer's name	Employer Identification Number	Account Number	Fill in if you Prepaid	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
				Total Distribution	Basis (See instructions)	Interest from IRA (17%) (Transfer to Part I, line 1(b), Column B of Schedule FF Individual)	Interest from Distributions to Government Pensioners (10%) (Transfer to Part I, line 1(b), Column E of Schedule FF Individual)	IRA Distributions to Government Pensioners (excluding contributions) (10%)	IRA or Educational Contribution Accounts Distributions of Income from Sources Within P.R. (17%)	IRA or Educational Contribution Accounts Distributions	
(02)			<input type="radio"/>	00	00	00	00	00	00	00	
(03)			<input type="radio"/>	00	00	00	00	00	00	00	
(04)			<input type="radio"/>	00	00	00	00	00	00	00	
(05)			<input type="radio"/>	00	00	00	00	00	00	00	
(06)			<input type="radio"/>	00	00	00	00	00	00	00	
1. Subtotal (Transfer the total of Columns E and F to line 4(i), Columns A, C and E, as applicable, of Schedule A2 Individual)				(07) 00	(08) 00	(09) 00	(10) 00	(11) 00	(12) 00	00	
2. Total distributions from Individual Retirement Accounts and Educational Contribution Accounts (Add the total of Columns E through G. Transfer to Part 1, line 2F of the return or line 3F, Column B or C of Schedule CO Individual, as applicable)										(13) 00	00

Part II Distributions and Transfers from Governmental Plans									
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount	Taxable Amount - Savings Account			
						(D) Distributions under \$10,000	(E) Lump-sum Distributions (\$10,000 or more)	(F) Transfers under Section 1081.03	
1. Taxable as ordinary income	<input type="radio"/>		(14) 00	00	(16) 00	(17) 00			
2. Taxable at 10% (Transfer the total of Columns E and F to line 4(i), Columns A and E of Schedule A2 Individual)	<input type="radio"/>		(15) 00	00			(18) 00	(19) 00	00
3. Total distributions and transfers from governmental plans (Add line 1, Columns C and D and line 2, Columns E and F. Transfer to Part 1, line 2E of the return or line 3E, Column B or C of Schedule CO Individual, as applicable)									(20) 00

Part III Distributions from Deferred Compensation Plans (Non Qualified)						
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount	
1. Taxable as ordinary income (Transfer the amount of Column C to Part 1, line 2P of the return or line 3P of Schedule CO Individual, as applicable)	<input type="radio"/>		(21) 00	00	(22) 00	00

Retention Period: Ten (10) years

Part IV Distributions from Qualified Retirement Plans (Partial or Lump-Sum Not due to Separation from Service or Plan Termination)							
Description			Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount
1. Taxable as ordinary income (Transfer the amount of Column C to Part 1, line 2P of the return or line 3P of Schedule CO Individual, as applicable)			0		(23) 00	00	(24) 00

Part V Other Income			Column A	Column B	Column C	Column D	Column E
Payer's name	Employer Identification Number	Account Number	Income from Debt Discharge	Income from the Use of Intangibles	Judicial or Extrajudicial Indemnification	Income from sport teams of international associations or federations	Other Income
	(25)		00	00	00	00	00
	(26)		00	00	00	00	00
	(27)		00	00	00	00	00
1. Amount received			(28) 00	(31) 00	(34) 00	(37) 00	(39) 00
2. Less: Expenses related to the production of these income (See instructions)			(29) 00	(32) 00	(35) 00		(40) 00
3. Subtotal Columns A through CandE (Subtract line 2 from line 1, as applicable. Transfer the total in Column D to line 4(g), Columns A and B of Schedule A2 Individual)			(30) 00	(33) 00	(36) 00	(38) 00	(41) 00
4. Total other income (Add the total of line 3, Columns A through E. Transfer to Part 1, line 2G of the return or line 3G of Schedule CO Individual, as applicable)							(42) 00

Retention Period: Ten (10) years

Schedule FF Individual

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INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME

2015

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

Taxpayer's name

Social Security Number

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

Part II Corporate Dividends		34								
Payer's name	Employer Identification Number	Account Number	Column A		Column B		Column C		Column D	
			Subject to withholding (5%)		Subject to withholding (15%)		Subject to withholding (___%)		Not subject to withholding	
	(01)			00		00		00		00
	(02)			00		00		00		00
	(03)			00		00		00		00
	(04)			00		00		00		00
	(05)			00		00		00		00
	(06)			00		00		00		00
	(07)			00		00		00		00
	(08)			00		00		00		00
	(09)			00		00		00		00
	(10)			00		00		00		00
1. Dividends distributed amount			(11)	00	(15)	00	(18)	00	(21)	00
2. Less: Expenses related to the purchase of investments (See instructions)			(12)	00	(16)	00	(19)	00	(22)	00
3. Subtotal (Subtract line 2 from line 1, Columns A through D. Transfer the total of Columns A through C to line 4(f), Column A and Columns D, G and/or H, as applicable, of Schedule A2 Individual)			(13)	00	(17)	00	(20)	00	(23)	00
4. Total (Add line 3, Columns A through D and transfer to Part 1, line 2D of the return or line 3D of Schedule CO Individual)			(14)	00						

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

Schedule H Individual

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

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Social Security Number _____

Spouse's Social Security Number _____

Recipient of pension (Fill in one): 1 Taxpayer 2 Spouse 35
 Pension granted by (Fill in one): 1 ELA 2 Federal 3 Private Business Employer
 If you indicated "Private Business Employer" on the previous line, fill in one: 1 Qualified plan under Section 1081.01
 2 Non qualified plan
 Place where the service was performed: 1 Puerto Rico 2 United States 3 Others _____
 Date on which you started to receive the pension: Day _____ Month _____ Year _____
 Name of the pension payer _____ and Employer identification number _____

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

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

Part II Taxable Income (See instructions)

7. Total amount received during the year	(08)	00
8. Tax exempt amount (Enter here and on Schedule IE Individual, Part II, line 8. Do not exceed the amount indicated on line 7) ..	(09)	00
9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13)	(10)	00
10. Cost of pension to be recovered (Same as line 6)	(11)	00
11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9)	(12)	00
12. Taxable pension income (Enter here the amount of line 11 or 3% of line 1, whichever is larger (but not larger than the amount of line 9). Enter this amount in Part I, line 2H of the return or line 3H, Column B or C of Schedule CO Individual, as applicable)	(13)	00
13. Tax withheld on annuity or pension for the taxable year (Enter this amount on Schedule B Individual, Part III, line 15)	(14)	00

Schedule IE Individual

EXCLUDED AND EXEMPT INCOME

2015

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Taxable year beginning on _____ and ending on _____

Taxpayer's name

Fill in one: (01)

Social Security Number

1 Taxpayer 2 Spouse

Part I Exclusions from Gross Income

28

Table with 3 columns: Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Life insurance, Donations, Compensation for injuries, etc.

Part II Exemptions from Gross Income

Table with 3 columns: Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Fringe benefits, Interest upon the following instruments, Dividends, etc.

Part III Total

Summary table with 2 rows: 1. Total of items considered for the home mortgage interest limitation, 2. Total of items subject to alternate basic tax.

Schedule K Individual

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INDUSTRY OR BUSINESS INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

65

Employer Identification Number	Industry or Business Income (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in here if this is your principal industry or business <input type="radio"/>	Date operations began: Day ___ Month ___ Year ___
Merchant's Registration Number	Fill in here if during the taxable year you disposed all the assets used in your industry or business <input type="radio"/>		
Case or Concession Number	Location of Industry or Business - Number, Street and City		
Industrial Code	Municipal Code	Nature of industry or business (i.e. hotel, rent of equipment, etc.)	Number of employees

Fully Taxable (01)

Tax Incentives under:

- Act No. 26 of 1978 (02)
- Act No. 8 of 1987 (03)
- Act No. 148 of 1988 (04)
- Act 78-1993 (05)
- Act 75-1995 (06)
- Act 14-1996 (07)
- Act 135-1997 (08)
- Act 362-1999 (09)
- Act 178-2000 (10)
- Act 73-2008 (11)
- Act 83-2010 (12)
- Act 27-2011 (13)
- Act 1-2013 (14)
- Act 135-2014 (15)

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

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

Part II Determination of Gain or Loss

74

1. Net sales	(01)	00
2. Cost of goods sold or direct costs of production:		
a) Beginning inventory	(02)	00
b) Plus: Purchases	(03)	00
c) Direct salaries	(04)	00
d) Other direct costs (Submit detailed schedule)	(05)	00
e) Total (Add lines 2(a) through 2(d))	(06)	00
f) Less: Ending inventory	(07)	00
g) TOTAL COST OF GOODS SOLD (Subtract line 2(f) from line 2(e))	(08)	00
3. Gross income (Subtract line 2(g) from line 1))	(09)	00
4. Less: Exempt amount under Act 135-2014 (10) <input type="radio"/> 1 Up to \$40,000 <input type="radio"/> 2 Up to \$500,000 (See instructions)	(11)	00
5. Gross income after the exemption under Act 135-2014 (Subtract line 4 from line 3, if applicable. Otherwise, enter the amount of line 3) ...	(12)	00
6. Income earned through corporation of individuals, partnerships and special partnerships (Flow-through Entities)	(13)	00
7. Less: Operating expenses and other costs (Detail in Part III)	(14)	00
8. Net income for the current year (Subtract line 7 from the sum of lines 5 and 6)	(15)	00
9. Less: Net operating loss from previous years (Submit Schedule V Individual, see instructions)	(16)	00
10. Adjusted net income (Subtract line 9 from line 8)	(17)	00
11. Less exempt amount: _____% of line 10 or \$_____ (See instructions)	(18)	00
12. Gain (or loss) (Transfer the total to page 2, Part 1, line 21 of the return or line 31, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions. On the other hand, if it is a gain taxable at a reduced rate under an Incentives Act, transfer the total to the corresponding Column of line 4(i) of Schedule A2 Individual, according to the tax rate applicable to the gain)	(20)	00

Part III Operating Expenses and Other Costs

81

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

Schedule L Individual

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FARMING INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

66

Employer Identification Number, Farming Income (fill in one): 1 Taxpayer, 2 Spouse, Date operations began: Day, Month, Year, Fully Taxable (01), Merchant's Registration Number, Industrial Code, Municipal Code, Nature of farming business, Number of employees, Tax incentive under: Act 1-2013 (02), Act 135-2014 (03), Exemption under: Act 225-1995 (04), Section 1033.12 of the Code (05)

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

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

Part II Determination of Gain or Loss

73

Table with 3 columns: Description, Line Number, Amount. Rows include Net sales, Other income related to farming business, Total income, Cost of goods sold or direct costs of production, Gross income, Less: Exempt amount under Act 135-2014, Gross income after the exemption, Farming income earned through corporations, Less: Operating expenses, Net income for the current year, Adjusted net income, Less: Exempt amount (90% of line 12), Gain (or loss).

Part III Operating Expenses and Other Costs

83

Table with 3 columns: Description, Line Number, Amount. Rows include Salaries, commissions and allowances to employees, Payroll expenses, Medical or hospitalization insurance, Contributions to qualified pension plans, Professional services, Lease, rent and royalties paid, Interest on business debts, Property taxes, patents and licenses, Insurances, Utilities, Depreciation and amortization, Automobile expenses, Other motor vehicles expenses, Federal self-employment tax, Direct essential costs, Subtotal (Add lines 1 through 15), Other deductions: Commissions to businesses, Repairs, Other insurances, Advertising, Travel expenses, Meal and entertainment expenses, Materials and supplies, Bad debts, Other expenses, Subtotal (Add lines 17 through 25), Total (Add lines 16 and 26).

Schedule M Individual
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**PROFESSIONS AND COMMISSIONS
INCOME**

2015

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

Taxpayer's name

Social Security Number

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

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

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

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

Part II Determination of Gain or Loss 75

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

Part III Operating Expenses and Other Costs 85

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

Schedule N Individual

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RENTAL INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

68

Merchant's Registration Number, Rental Income (fill in one): 1 Taxpayer 2 Spouse, Fill in here if this is your principal industry or business, Municipal Code, Location of rented property - Number, Street and City, Nature of rented property (i.e. residence, apartment, etc.), Property (Fill in one): 1 Residential 2 Commercial, Case or concession number, Number of employees

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

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

Part II Determination of Gain or Loss

77

Table with 3 columns: Description, Amount, Code. Rows include Income, Less: Exempt amount under Act 135-2014, Gross income after the exemption, Less: Operating expenses and other costs, Net income for the current year, Less: Net operating loss from previous years, Adjusted net income, Less: Exempt amount, Gain (or loss).

Part III Operating Expenses and Other Costs

87

Table with 3 columns: Description, Amount, Code. Section A: Expenses allowable against alternate basic tax (Salaries, payroll, medical, pension, professional services, interest, taxes, insurances, utilities, depreciation, automobile, other motor vehicles, federal self-employment tax, direct essential costs). Section B: Other deductions (Repairs, other insurances, advertising, maintenance, travel, other expenses). Total.

Schedule O Individual

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ALTERNATE BASIC TAX

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Fill in one: ⁽⁰¹⁾

1 Taxpayer 2 Spouse 3 Both

Social Security Number _____

Part I Determination of Net Income Subject to Alternate Basic Tax

91

1. Adjusted Gross Income (Part 1, line 5 of the return or line 6, Column B or C of Schedule CO Individual, as applicable)	(02)	00
2. Add: Other deductions from industry or business (Schedule K Individual, Part III, line 26)	(03)	00
3. Add: Other deductions from farming (Schedule L Individual, Part III, line 26) (_____ X 10 % =)	(04)	00
4. Add: Other deductions from professions and commissions (Schedule M Individual, Part III, line 26)	(05)	00
5. Add: Other deductions from rental business (Schedule N Individual, Part III, line 22) (See instructions)	(06)	00
6. Add: Deductions granted under special acts not contemplated under Sections 1033.15 and 1033.16 of the Code	(07)	00
7. Add: Adjustment for determination of the share in the profit or loss from certain special partnerships under the percentage of completion method (Form 480.60 EC. See instructions)	(08)	00
8. Add: Distributable share on the adjustments for purposes of the alternate basic tax of Flow-through Entities (Form 480.60 EC. See instructions)	(09)	00
9. Add: Distributable share on the adjustments for purposes of the alternate basic tax of revocable trusts or grantor trusts (Form 480.60 F. See instructions)	(10)	00
10. Add: Excluded and exempt income (Schedule IE Individual, Part III, line 2)	(11)	00
11. Add lines 1 through 10	(12)	00
12. Less: Deductions and personal exemptions (Part 2, line 10 of the return or line 12, Column B or C of Schedule CO Individual, as applicable)	(13)	00
13. Net Income Subject to Alternate Basic Tax (Subtract line 12 from line 11. See instructions)	(14)	00

Part II Alternate Basic Tax Computation

1. Total Regular Tax before the credit for taxes paid to foreign countries, the United States, its territories and possessions (Part 3, line 14 of the return or line 16, Column B or C of Schedule CO Individual, as applicable)	(15)	00
2. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Schedule C Individual)	(16)	00
3. Net regular tax (Subtract line 2 from line 1)	(17)	00
4. Determine the Alternate Basic Tax as follows: If the Net Income Subject to Alternate Basic Tax (Line 13 of Part I) is: (a) From \$150,000 to \$200,000, multiply line 13 of Part I by 10%. (b) Over \$200,000 but not over \$300,000, multiply line 13 of Part I by 15%. (c) Over \$300,000, multiply line 13 of Part I by 24%. This is your Alternate Basic Tax (Enter the corresponding amount on this line)	(18)	00
5. Credit for taxes paid to foreign countries, the United States, its territories and possessions (See instructions)	(19)	00
6. Net alternate basic tax (Subtract line 5 from line 4)	(20)	00
7. Excess of Net Alternate Basic Tax over Net Regular Tax (Subtract line 3 from line 6. If line 3 is more than line 6, enter zero and complete Part III of this Schedule. If line 6 is more than line 3, enter the difference here and transfer to Part 3, line 17 of the return or line 19, Column B or C of Schedule CO Individual, as applicable)	(21)	00

Part III Computation of the Credit for Alternate Basic Tax

1. Excess of regular tax over alternate basic tax for the current year (Subtract line 6 from line 3, Part II of this Schedule. If line 6 of Part II is more than line 3 of Part II, enter zero and do not complete this part)	(22)	00
2. Multiply line 1 by .25 and enter the result here	(23)	00
3. Amount of alternate basic tax paid in previous years and not claimed as credit (Part IV, line 6 of this Schedule)	(24)	00
4. Amount of credit to be claimed (Enter the smaller of line 2 or 3. Transfer to Part 3, line 18 of the return or line 20, Column B or C of Schedule CO Individual, as applicable)	(25)	00

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

Taxable Year	(A) Alternate Basic Tax Paid in Excess of Regular Tax	(B) Amount Used as Credit in Previous Years	(C) Balance
1. 2009	(26) 00	(31) 00	(36) 00
2. 2010	(27) 00	(32) 00	(37) 00
3. 2011	(28) 00	(33) 00	(38) 00
4. 2012	(29) 00	(34) 00	(39) 00
5. 2013	(30) 00	(35) 00	(40) 00
6. Total (Transfer to Part III, line 3 of this Schedule)	(41)		00

Schedule P Individual

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GRADUAL ADJUSTMENT

2015

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

Taxpayer's name

Fill in one: (01)

- 1 Taxpayer 2 Spouse
 3 Both

Social Security Number

1. Net Taxable Income (Part 2, line 11 of the return, line 13, Column B or C of Schedule CO Individual, as applicable, or line 10, Column A of Schedule A2 Individual, as applicable)	(02)		00
2. Enter \$500,000	(03)		00
3. Subtract line 2 from line 1	(04)		00
4. 5% of line 3	(05)		00
5. Limit:			
(a) Enter \$8,895	(06)		00
(b) Plus: 33% of personal exemption, additional personal exemption for veterans and exemption for dependents (Lines 7, 8 and 9 from Part 2 of the return or lines 9, 10D and 11, Column B or C, of Schedule CO Individual)	(07)		00
6. Total limit (Add lines 5(a) and 5(b))	(08)		00
7. Gradual adjustment (The smaller of line 4 or 6. Enter here and in Part 3, line 13 of the return or line 15, Column B or C of Schedule CO Individual, as applicable)	(10)		00

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Schedule Q1

Rev. 11.15



INVESTMENT FUNDS

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

20__

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

Taxpayer's name

Social Security or Employer
Identification Number

Part I Computation of Adjusted Basis and Taxable Distributions

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

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

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

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

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

- If it is a gain, transfer to Schedule D Individual, Part I (See instructions).
- If it is a loss, transfer to Part IV, line 2 of this Schedule, if line 1 of Part IV is larger than zero. Otherwise, transfer to Schedule Q, Part IV, line 1(a).....(13)

00

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

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

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

- If it is a gain, transfer to Part IV, line 1 of this Schedule.
- If it is a loss, transfer to Schedule Q, Part IV, line 1(b) (14)

00

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

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

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Schedule R Individual

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PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS

2015

Taxable year beginning on _____ and ending on _____

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

Part I Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships

	Column A	Column B	Column C
95			
Name of entity			
Employer identification number	(02)	(14)	(26)
1. Adjusted basis at the end of the previous taxable year	(03)	00 (15)	00 (27)
2. Basis increase:			
(a) Partner's distributable share on income and profits from previous year (See instructions)		00	00
(b) Contributions made during the year	(04)	00 (16)	00 (28)
(c) Partnership's capital assets gain		00	00
(d) Exempt income		00	00
(e) Farming income deduction granted by Section 1033.12 of the Code		00	00
(f) Other income or gains (See instructions)		00	00
(g) Total basis increase (Add lines 2(a) through 2(f))	(05)	00 (17)	00 (29)
3. Basis decrease:			
(a) Partner's distributable share on partnership's loss claimed on previous year		00	00
(b) Partnership's capital assets loss		00	00
(c) Distributions during the year	(06)	00 (18)	00 (30)
(d) Credits claimed in the preceding year (See instructions)		00	00
(e) Withholding at source during the year		00	00
(f) Non admissible expenses for the year		00	00
(g) Distributable share on losses from exempt operations during the year		00	00
(h) Donations (Do not apply to special partnerships)		00	00
(i) Partner's debts assumed and guaranteed by the partnership		00	00
(j) Total basis decrease (Add lines 3(a) through 3(i))	(07)	00 (19)	00 (31)
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a))	(08)	00 (20)	00 (32)

Part II Determination of Net Income or Loss in one or more Special Partnerships or Partnerships

5. (a) Partner's distributable share on partnership's loss for the year	(09)	00 (21)	00 (33)	00
(b) Loss carryover from previous years (See instructions)		00	00	00
(c) Total losses (Add lines 5(a) and 5(b))	(10)	00 (22)	00 (34)	00
6. (a) Adjusted Basis (Part I, line 4)		00	00	00
(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner		00	00	00
(c) Partnership's current debts assumed and guaranteed by the partner		00	00	00
(d) Total partner's adjusted basis (Add lines 6(a) through 6(c))	(11)	00 (23)	00 (35)	00
7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions)	(12)	00 (24)	00 (36)	00
8. Available losses (The smaller of lines 5(c) or 6(d))	(13)	00 (25)	00 (37)	00
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C)			(38)	00
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part II from all Schedules R1 Individual included)			(39)	00
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C)			(40)	00
12. Total losses from Schedule R1 Individual (Enter the amount on line 10, Part II from all Schedules R1 Individual included)			(41)	00

Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals		Column A	Column B	Column C
Name of entity				
Employer identification number		(42)	(54)	(66)
1.	Adjusted basis at the end of the previous taxable year	(43)	00 (55)	00 (67)
2.	Basis increase:			
	(a) Stockholder's distributable share on income and profits from previous year (See instructions)		00	00
	(b) Contributions made during the year	(44)	00 (56)	00 (68)
	(c) Corporation of individual's capital assets gain		00	00
	(d) Exempt income		00	00
	(e) Farming income deduction granted by Section 1033.12 of the Code		00	00
	(f) Other income or gains (See instructions)		00	00
	(g) Total basis increase (Add lines 2(a) through 2(f))	(45)	00 (57)	00 (69)
3.	Basis decrease:			
	(a) Stockholder's distributable share on corporation of individual's loss claimed on previous year		00	00
	(b) Corporation of individual's capital assets loss		00	00
	(c) Distributions during the year	(46)	00 (58)	00 (70)
	(d) Credits claimed in the preceding year (See instructions)		00	00
	(e) Withholding at source during the year		00	00
	(f) Non admissible expenses for the year		00	00
	(g) Distributable share on losses from exempt operations during the year		00	00
	(h) Stockholder's debts assumed and guaranteed by the corporation of individuals		00	00
	(i) Total basis decrease (Add lines 3(a) through 3(h))	(47)	00 (59)	00 (71)
4.	Adjusted Basis (Add lines 1 and 2(g) less line 3(i). Transfer this amount to line 6(a))	(48)	00 (60)	00 (72)
Part IV Determination of Net Income or Loss in one or more Corporations of Individuals				
5.	(a) Stockholder's distributable share on corporation of individual's loss for the year	(49)	00 (61)	00 (73)
	(b) Loss carryover from previous years (See instructions)		00	00
	(c) Total losses (Add lines 5(a) and 5(b))	(50)	00 (62)	00 (74)
6.	(a) Adjusted Basis (Part III, line 4)		00	00
	(b) Corporation of individual's debts under Tourism Incentives Act or Tourism Development Act attributable to stockholder		00	00
	(c) Corporation of individual's current debts assumed and guaranteed by the stockholder		00	00
	(d) Total stockholder's adjusted basis (Add lines 6(a) through 6(c))	(51)	00 (63)	00 (75)
7.	Distributable share on corporation of individual's net income for the year (Form 480.60 EC) (See instructions)	(52)	00 (64)	00 (76)
8.	Available losses (The smaller of lines 5(c) or 6(d))	(53)	00 (65)	00 (77)
9.	Total income from this Schedule (Add the income determined on line 7, Columns A through C)			(78)
10.	Total income from Schedule R1 Individual (Enter the amount on line 9, Part IV from all Schedules R1 Individual included)			(79)
11.	Total losses from this Schedule (Add the losses determined on line 8, Columns A through C)			(80)
12.	Total losses from Schedule R1 Individual (Enter the total amount on line 10, Part IV from all Schedules R1 Individual included)			(81)
Part V Distributable share on Benefits from Partnerships, Special Partnerships and Corporations of Individuals				
1.	Aggregated net income from partnerships, special partnerships and corporations of individuals (Add lines 9 and 10 from Parts II and IV)		(82)	00
2.	Multiply line 1 by .80		(83)	00
3.	Aggregated net loss from partnerships, special partnerships and corporations of individuals (Add lines 11 and 12 from Parts II and IV)		(84)	00
4.	Allowable loss (Enter the smaller of the absolute amounts reflected on lines 2 and 3. If line 3 is zero, enter zero on this line. See instructions)		(85)	00
5.	Add lines 1 and 4. If the result is more than zero, transfer this amount to Form 482.0, Part 1, line 2(O) or to Schedule CO Individual, line 3(O), Column B or C, as applicable ..		(86)	00
6.	Carryforward for future years (Subtract line 4 from line 3. See instructions)		(87)	00

Schedule R1 Individual

Rev. Dec 21 15



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

Taxable year beginning on _____ and ending on _____

2015

Taxpayer's name _____ of _____ Schedules R1 Individual

Indicate who is the partner of the special partnership: (01) 1 Taxpayer 2 Spouse 3 Both

Social Security or Employer Identification No. _____

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

Part III	Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals		Column A	Column B	Column C
Name of entity					
Employer identification number	(40)	(52)	(64)		
1. Adjusted basis at the end of the previous taxable year	(41)	00 (53)	00 (65)	00	
2. Basis increase:					
(a) Stockholder's distributable share on income and profits from previous year (See instructions)		00	00	00	
(b) Contributions made during the year	(42)	00 (54)	00 (66)	00	
(c) Corporation of individual's capital assets gain		00	00	00	
(d) Exempt income		00	00	00	
(e) Farming income deduction granted by Section 1033.12 of the Code		00	00	00	
(f) Other income or gains (See instructions)		00	00	00	
(g) Total basis increase (Add lines 2(a) through 2(f))	(43)	00 (55)	00 (67)	00	
3. Basis decrease:					
(a) Stockholder's distributable share on corporation of individual's loss claimed on previous year		00	00	00	
(b) Corporation of individual's capital assets loss		00	00	00	
(c) Distributions during the year	(44)	00 (56)	00 (68)	00	
(d) Credits claimed in the preceding year (See instructions)		00	00	00	
(e) Withholding at source during the year		00	00	00	
(f) Non admissible expenses for the year		00	00	00	
(g) Distributable share on losses from exempt operations during the year		00	00	00	
(h) Stockholder's debts assumed and guaranteed by the corporation of individuals		00	00	00	
(i) Total basis decrease (Add lines 3(a) through 3(h))	(45)	00 (57)	00 (69)	00	
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(i). Transfer this amount to line 6(a))	(46)	00 (58)	00 (70)	00	
Part IV	Determination of Net Income or Loss in one or more Corporations of Individuals				
5. (a) Stockholder's distributable share on corporation of individual's loss for the year	(47)	00 (59)	00 (71)	00	
(b) Loss carryover from previous years (See instructions)		00	00	00	
(c) Total losses (Add lines 5(a) and 5(b))	(48)	00 (60)	00 (72)	00	
6. (a) Adjusted Basis (Part III, line 4)		00	00	00	
(b) Corporation of individual's debts under Tourism Incentives Act or Tourism Development Act attributable to stockholder		00	00	00	
(c) Corporation of individual's current debts assumed and guaranteed by the stockholder		00	00	00	
(d) Total stockholder's adjusted basis (Add lines 6(a) through 6(c))	(49)	00 (61)	00 (73)	00	
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC)(See instructions)	(50)	00 (62)	00 (74)	00	
8. Available losses (The smaller of lines 5(c) or 6(d))	(51)	00 (63)	00 (75)	00	
9. Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part IV, line 10)			(76)		00
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part IV, line 12)			(77)		00