

Schedule A2 Individual

Rev. Feb 20 18



TAX ON INCOME SUBJECT TO PREFERENTIAL RATES

2017

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

Taxpayer's name _____

Fill in one: (01)

1 Taxpayer 2 Spouse 3 Both

Social Security Number _____

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 4%	Taxed at _____%	Taxed at _____%
22 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			(30) 00			(49) 00	(55) 00
b) Interest from IRA on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column B) (17%) (06)	00		(25) 00					
c) Interest on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column C) (10%) (07)	00				(36) 00			
d) Interest from distributions of IRA to Governmental Pensioners (Schedule FF Individual, Part I, line 4, Column E) (10%) (08)	00				(37) 00			
e) Non-exempt eligible interest paid or credited on bonds, notes, other obligations or mortgage loans (Schedule FF Individual, Part I, line 4, Column A) (10%) (09)	00				(38) 00			
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line 3, Column A (15%), Column B (____%) and/or Column C (____%)) (10)	00			(31) 00			(50) 00	(56) 00
g) Income paid by sport teams of international associations or federations (Schedule F Individual, Part V, line 3, Column D) (11)	00	(19) 00						
h) Total distributions from qualified retirement plans (Schedule D Individual) (12)	00	(20) 00			(39) 00			
i) Gain taxable at a reduced rate under an Incentives Act (Schedules K, L, M, or N Individual, as applicable) and/or wages received by a qualified physician under Act 14-2017 (See instructions) (13)	00	(21) 00	(26) 00	(32) 00	(40) 00	(45) 00	(51) 00	(57) 00
j) Others (14)	00	(22) 00	(27) 00	(33) 00	(41) 00	(46) 00	(52) 00	(58) 00
k) Eligible distributions due to hurricane María (Schedule F Individual, Part VI, line 5) (See instructions) (15)	00				(42) 00			
l) Total (Add lines 4a through 4k of Columns B through H) (15)		(23) 00	(28) 00	(34) 00	(43) 00	(47) 00	(53) 00	(59) 00
5. Total income subject to preferential rates (Add line 4l of Columns B through H) (If this line is less than \$20,000, enter 100% on line 7A and zero on lines 7B through 7H, and enter the total of line 8a on line 8b) (16)	00							
6. Income subject to regular tax (Subtract line 5 from line 3) (17)	00							
7. Proportion of income according to each tax rate (Column A - Divide line 6 by line 3; Columns B through H - Divide line 4l by line 3) (Round to the nearest whole number) (18)	%	(24) %	(29) %	(35) %	(44) %	(48) %	(54) %	(60) %

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8. Deductions and Exemptions:

a) Deductions applicable to individual taxpayers

(See instructions) \$ _____

b) Allowed deduction (Multiply line 8a by line 7 for each Column)...

c) Personal exemption (Line 7, Part 2 of the return)

d) Exemption for dependents (Line 8, Part 2 of the return).....

e) Additional personal exemption for veterans (Line 9, Part 2 of the return)

f) Total deductions and exemptions (Add lines 8b through 8e of all Columns)

9. Deduction for alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual. See instructions) \$ _____

10. Allowable deduction under Act 185-2014 (See instructions) \$ _____

11. Net taxable income (Column A – Subtract lines 8f, 9 and 10 from line 6; Columns B through H – Subtract lines 8f, 9 and 10 from line 4)

12. Tax according to the corresponding rate (See instructions)

13. **Total of regular tax and tax at preferential rates (Add line 12 of Columns A through H)**

14. Net income subject to regular tax (Line 13, Part 2 of the return or line 15, Column B or C of Schedule CO Individual)

15. Tax over line 14 according to regular tax rates (See instructions)

16. Tax determined (Enter the smaller between line 13 and line 15. Transfer to page 2, Part 3, line 14 of the return or line 16, Column B or C of Schedule CO Individual and fill in "Preferential rates" if you chose the amount on line 13, or "Tax Table" if you chose the amount on line 15)

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

Schedule B Individual

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

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Recapture of Credits Claimed in Excess

20

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 lines 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 1-11 covering credits subject to moratorium.

B. CREDITS NOT SUBJECT TO MORATORIUM

Table with 2 columns: Description and Amount. Rows 12-29 covering credits not subject to moratorium.

Part III Other Payments and Withholdings

20

1. Estimated tax payments for 2017	(46)		00
2. Tax paid in excess in prior years credited to estimated tax	(47)		00
3. Payment with original return (See instructions)	(48)		00
4. Tax withheld to nonresidents (Form 480.6C)			
(a) Dividends subject to 15% under Section 1062.08	(49)	00	
(b) Dividends subject to preferential rate under special Act	(50)	00	
(c) Royalties subject to special rate under incentives acts	(51)	00	
(d) Other withholdings	(52)	00	(53) 00
5. Tax withheld to nonresidents on IRA distributions (Form 480.7)		(54)	00
6. Tax withheld on interests			
(a) Form 480.6B	(55)	00	
(b) Form 480.7	(56)	00	
(c) Form 480.7B	(57)	00	(58) 00
7. Dividends from corporations (Form 480.6B)		(59)	00
8. Dividends subject to preferential rate under special Act (Form 480.6B)		(60)	00
9. Services rendered by individuals (Form 480.6B) (Total of Informative Returns <input type="text"/>) (61)		(62)	00
10. Payments for judicial or extrajudicial indemnification (Form 480.6B)		(63)	00
11. Tax withheld on distributable share of net profits to stockholders or partners of pass-through entities (Form 480.60 EC) on:			
(a) Interest income subject to preferential rate (See instructions)	(64)	00	
(b) Eligible distribution of dividends from corporations (See instructions)	(65)	00	
(c) Net income (or loss) from the entity's trade or business (See instructions)	(66)	00	
(d) Net income (or loss) on partially exempt income (See instructions)	(67)	00	
(e) Net income (or loss) on income subject to preferential rate (See instructions)	(68)	00	
(f) Other items (See instructions)	(69)	00	(70) 00
12. Tax withheld on distributable share of net profits to trustees of revocable trusts or grantor trusts (Form 480.60 F) on:			
(a) Interest income subject to preferential rate (See instructions)	(71)	00	
(b) Eligible distribution of dividends from corporations (See instructions)	(72)	00	
(c) Total distributions from qualified retirement plans (See instructions)	(73)	00	
(d) Other items (See instructions)	(74)	00	(75) 00
13. Tax withheld on distributable share to members of an employees-owned special corporation (Form 480.6 CPT) (See instructions):			
(a) Eligible distribution of benefits or dividends (Line 1, Part V of Form 480.6 CPT)	(76)	00	
(b) Other items	(77)	00	(78) 00
14. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico:			
(a) Form 480.7	(79)		00
(b) Form 480.7B	(80)		00
15. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7)		(81)	00
16. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C)		(82)	00
17. Tax withheld at source on qualified pension plans distributions (Form 480.7C)		(83)	00
18. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C)		(84)	00
19. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C)		(85)	00
20. Income tax withheld on income from sport teams of international associations or federations (Forms 480.6B or 480.6C)		(86)	00
21. Other payments and withholdings not included on the preceding lines:			
(a) Reported in an Informative Return (See instructions)		(87)	00
(b) Not reported in an Informative Return (Submit detail)		(88)	00
(c) Tax withheld at source on eligible distributions due to hurricane Maria (See instructions)		(89)	00
22. Total other payments and withholdings (Add lines 1 through 21. Transfer to page 2, Part 3, line 25B of the return)		(90)	00

Part IV Breakdown of the Purchase of Tax Credits

24

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

A. CREDITS SUBJECT TO MORATORIUM			
1. <input type="radio"/> Solid Waste Disposal (Act 159-2011)	(01)		00
2. <input type="radio"/> Capital Investment Fund (Act 46-2000)	(02)		00
3. <input type="radio"/> Theatrical District of Santurce (Act 178-2000)	(03)		00
4. <input type="radio"/> Housing Infrastructure (Act 98-2001)	(04)		00
5. <input type="radio"/> Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001)	(05)		00
6. <input type="radio"/> Conservation Easement (Act 183-2001)	(06)		00
7. <input type="radio"/> Revitalization of Urban Centers (Act 212-2002)	(07)		00
8. <input type="radio"/> Other: (Submit detail)	(08)		00
9. Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 6)	(09)		00
B. CREDITS NOT SUBJECT TO MORATORIUM			
10. <input type="radio"/> Tourism Development (Act 78-1993)	(10)		00
11. <input type="radio"/> Film Industry Development (Act 27-2011)	(11)		00
12. <input type="radio"/> Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico (Act 109-2001)	(12)		00
13. <input type="radio"/> Economic Incentives (Research and Development) (Act 73-2008)	(13)		00
14. <input type="radio"/> Economic Incentives (Strategic Projects) (Act 73-2008)	(14)		00
15. <input type="radio"/> Economic Incentives (Industrial Investment) (Act 73-2008)	(15)		00
16. <input type="radio"/> Green Energy Incentives (Research and Development) (Act 83-2010)	(16)		00
17. <input type="radio"/> Other: (Submit detail)	(17)		00
18. Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 22)	(18)		00

Schedule C Individual

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

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

(01) 1 Taxpayer 2 Spouse 3 Both

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

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

Citizen of: 1 United States 2 Other (Indicate) _____

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

30

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

Part III Determination of Credit

1. Net income from sources of the country, territory or possession: (Part I, line 3) (02)	00 (09)	00 (14)	00 (19)	00 (24)	00
2. Net income from all sources (See instructions) (03)	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	
6. Total limitation:					
a) Add line 5(b) from Columns A, B, C and United States (27)					00
b) Enter the smaller of the Total Column, line 5(a) or line 6(a). Transfer to Part 3, line 17 of the return (28)					00

Schedule D Individual

Rev. Feb 20 18



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

2017

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

Taxpayer's name

Social Security Number

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

52

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

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

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

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

53

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

Part IV Total Distributions from Qualified Pension Plans

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

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

54

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

Part VI Determination of the Net Capital Loss Carryover

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

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

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

Schedule E

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DEPRECIATION

2017

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

Taxpayer's name	Social Security or Employer Identification Number
-----------------	---

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.
					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

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OTHER INCOME

2017

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

Taxpayer's name _____

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

Social Security Number _____

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

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

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

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

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

Part VI Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María								41
Payer's name	Employer Identification Number	Account Number	Distribution Date	Select the form in which the distribution was reported	Column A	Column B	Column C	Column D
					Exempt Amount	Amount Subject to Withholding (10%)	Amount over which a Prepayment was Made, Voluntary Contributions and After-Tax Contributions	Total Distribution
	(01)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C (06)	(11) 00	(17) 00	(23) 00	(29) 00
	(02)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C (07)	(12) 00	(18) 00	(24) 00	(30) 00
	(03)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C (08)	(13) 00	(19) 00	(25) 00	(31) 00
	(04)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C (09)	(14) 00	(20) 00	(26) 00	(32) 00
	(05)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C (10)	(15) 00	(21) 00	(27) 00	(33) 00
1. Amount received (Total of Columns A, B, C and D)					(16) 00	(22) 00	(28) 00	(34) 00
2. Less: Amounts over which a prepayment was made, voluntary contributions and after-tax contributions (Transfer the total of line 1, Column C)								(35) 00
3. Eligible distribution (Subtract line 2 from line 1, Column D) (See instructions)								(36) 00
4. Less: Exempt amount (Enter the smaller of the amount on line 1, Column D or \$10,000. Transfer to line 32, Part II of Schedule IE Individual)								(37) 00
5. Amount taxable at 10% (Subtract line 4 from line 3. Transfer to Part 1, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable. Transfer also to line 4(k) of Schedule A2 Individual) (See instructions)								(38) 00
6. Tax withheld at source:								
(a) Form 480.7, Box 10 (Total Informative Returns <input type="checkbox"/> (39).....							(41) 00	
(b) Form 480.7C, Box 21 (Total Informative Returns <input type="checkbox"/> (40).....							(42) 00	
(c) Total tax withheld on eligible distributions due to hurricane María (Add lines 6(a) and 6(b). Enter this amount on Schedule B Individual, Part III, line 21 (c)).....								(43) 00

Schedule FF Individual

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INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME

2017

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

Taxpayer's name

Social Security Number

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

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

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 F1 Individual

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

2017

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

Taxpayer's name	Decree number (01)	Date on which you established residence in Puerto Rico Day _____ Month _____ Year _____	Social Security Number
-----------------	---------------------------	--	------------------------

Part I Interests

49

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

Part II Dividends

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

Part III Capital Assets Gains and Losses

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

CERTIFICATION

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

Schedule H Individual

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

2017

Taxable year beginning on _____ and ending on _____

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

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

Type of annuity or pension (Fill in one):

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

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

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

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

Name of the pension payer _____ and Employer identification number _____

35

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

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

Part II Taxable Income (See instructions)

7. Total amount received during the year	(08)	00
8. Tax exempt amount (Enter here and on Schedule IE Individual, Part II, line 8. Do not exceed the amount indicated on line 7) ..	(09)	00
9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13)	(10)	00
10. Cost of pension to be recovered (Same as line 6)	(11)	00
11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9)	(12)	00
12. 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 18)	(14)	00

Schedule IE Individual

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EXCLUDED AND EXEMPT INCOME

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Fill in one: (01)

Social Security Number

1 Taxpayer 2 Spouse

Part I Exclusions from Gross Income

28

Items Considered for the Home Mortgage Interest Limitation

Items subject to Alternate Basic Tax

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

Part II Exemptions from Gross Income

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

Part III Total

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

Schedule K Individual

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INDUSTRY OR BUSINESS INCOME

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Social Security Number _____

Part I Questionnaire

65

Employer Identification Number	Industry or Business Income (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"/>		Fill in here if you are: <input type="radio"/> Lottery Seller <input type="radio"/> Multilevel Business
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 Tax Incentives under:

<input type="radio"/> Act No. 26 of 1978	<input type="radio"/> (01)
<input type="radio"/> Act No. 8 of 1987	<input type="radio"/> (02)
<input type="radio"/> Act No. 148 of 1988	<input type="radio"/> (03)
<input type="radio"/> Act 78-1993	<input type="radio"/> (04)
<input type="radio"/> Act 75-1995	<input type="radio"/> (05)
<input type="radio"/> Act 14-1996	<input type="radio"/> (06)
<input type="radio"/> Act 135-1997	<input type="radio"/> (07)
<input type="radio"/> Act 362-1999	<input type="radio"/> (08)
<input type="radio"/> Act 178-2000	<input type="radio"/> (09)
<input type="radio"/> Act 73-2008	<input type="radio"/> (10)
<input type="radio"/> Act 83-2010	<input type="radio"/> (11)
<input type="radio"/> Act 27-2011	<input type="radio"/> (12)
<input type="radio"/> Act 1-2013	<input type="radio"/> (13)
<input type="radio"/> Act 135-2014	<input type="radio"/> (14)
<input type="radio"/> Act 14-2017	<input type="radio"/> (15)
<input type="radio"/> Other:	<input type="radio"/> (16)
	<input type="radio"/> (17)

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

71

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)	(10)		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) ...	(11)		00
6. Income earned through corporation of individuals, partnerships and special partnerships (Pass-through Entities)	(12)		00
7. Less: Operating expenses and other costs (Detail in Part III)	(13)		00
8. Net income for the current year (Subtract line 7 from the sum of lines 5 and 6)	(14)		00
9. Less: Net operating loss from previous years (Submit Schedule V Individual, see instructions)	(15)		00
10. Adjusted net income (Subtract line 9 from line 8)	(16)		00
11. Less exempt amount: _____ % of line 10 or \$ _____ (See instructions)	(17)		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)	(18)		00
	(20)		00

Part III Operating Expenses and Other Costs

81

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

Schedule L Individual

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FARMING INCOME

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

66

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

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

Table with 3 columns: Concept, Indicate if you claimed expenses (Yes/No), Indicate if you derived 80% or more of the income from this activity (Yes/No). 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 (a-f), Gross income, Less: Exempt amount under Act 135-2014, Gross income after the exemption, Farming income earned through corporations, 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 (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 A. Expenses allowable against alternate basic tax (1-16), B. Other deductions (17-27), Subtotal (19), Subtotal (26), Total (27).

Schedule M Individual
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**PROFESSIONS AND COMMISSIONS
INCOME**

2017

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

Taxpayer's name

Social Security Number

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

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

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

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

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

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

Schedule N Individual

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RENTAL INCOME

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

68

Employer Identification Number	Merchant's Registration Number	Rental 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"/>	Municipal Code
Fill in here if during the taxable year you disposed all the assets used in your industry or business <input type="radio"/>		Fully Taxable <input type="radio"/> (01)	Fully Exempt (Act 132-2010) <input type="radio"/> (02)	Act 74-2010 <input type="radio"/> (08)
Fill in if the rented property is located outside Puerto Rico <input type="radio"/>		Tax Incentives under:		
Location of rented property - Number, Street and City		Act 52 of 1983 <input type="radio"/> (03)	Act 1-2013 <input type="radio"/> (10)	Act 83-2010 <input type="radio"/> (09)
		Act 8 of 1987 <input type="radio"/> (04)	Act 135-2014 <input type="radio"/> (11)	Act 78-1993 <input type="radio"/> (05)
		Act 135-1997 <input type="radio"/> (06)	Section 1031.02(a)(28) of the Code <input type="radio"/> (12)	Act 73-2008 <input type="radio"/> (07)
		Other: <input type="radio"/> (14)		
Nature of rented property (i.e. residence, apartment, etc.)		Property (Fill in one): <input type="radio"/> 1 Residential <input type="radio"/> 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.

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

77

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. Less: Operating expenses and other costs (Detail in Part III)	(10)	00
5. Net income for the current year	(11)	00
6. Less: Net operating loss from previous years (Submit Schedule V Individual, see instructions)	(12)	00
7. Adjusted net income (Subtract line 6 from line 5)	(13)	00
8. Less: Exempt amount _____% of line 7 (See instructions)	(14)	00
9. Gain (or loss) (Transfer to page 2, Part 1, line 2L of the return or line 3L, 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

87

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

Schedule O Individual

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ALTERNATE BASIC TAX

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Fill in one: ⁽⁰¹⁾

1 Taxpayer 2 Spouse 3 Both

Social Security Number _____

Part I Determination of Net Income Subject to Alternate Basic Tax

91

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

Part II Alternate Basic Tax Computation

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

Part III Computation of the Credit for Alternate Basic Tax

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

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

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

Schedule P Individual

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GRADUAL ADJUSTMENT

2017

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

Taxpayer's name

Fill in one: (01)

- 1 Taxpayer 2 Spouse
 3 Both

Social Security Number

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

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Retention Period: Ten (10) years

Schedule Q1

Rev. 02.18



INVESTMENT FUNDS

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

20__

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

Taxpayer's name

Social Security or Employer
Identification Number

Part I Computation of Adjusted Basis and Taxable Distributions

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

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

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

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

1. Net short-term capital gain (or loss) in the sale or exchange of securities of a fund:
 • If it is a gain, transfer to Schedule D Individual, Part I (See instructions).
 • If it is a loss, transfer to Part IV, line 2 of this Schedule(13) 00

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

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

1. Net long-term capital gain (or loss) in the sale or exchange of securities of a fund:
 • If it is a gain, transfer to Part IV, line 1 of this Schedule.
 • If it is a loss, transfer to Schedule Q, Part IV, line 1(b) (14) 00

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

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

Schedule R Individual

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PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name	Amount of Schedules R1 Individual included	Indicate who is the partner of the special partnership: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both	Social Security or Employer Identification No.
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Part I Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships	Column A	Column B	Column C
Type of form 95	(02) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	(18) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	(34) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1
Type of taxable year	(03) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(19) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(35) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal
Name of entity			
Employer identification number	(04)	(20)	(36)
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1).....	(05)	(21)	(37)
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1)	(06)	(22)	(38)
1. Adjusted basis at the end of the previous taxable year	(07)	00 (23)	00 (39) 00
2. Basis increase:			
(a) Partner's distributable share on income and profits from current year (See instructions)		00	00 00
(b) Contributions made during the year	(08)	00 (24)	00 (40) 00
(c) Partnership's capital assets gain		00	00 00
(d) Exempt income		00	00 00
(e) Farming income deduction granted by Section 1033.12 of the Code		00	00 00
(f) Other income or gains (See instructions)		00	00 00
(g) Total basis increase (Add lines 2(a) through 2(f))	(09)	00 (25)	00 (41) 00
3. Basis decrease:			
(a) Partner's distributable share on partnership's loss used in previous year		00	00 00
(b) Partnership's capital assets loss		00	00 00
(c) Distributions during the year	(10)	00 (26)	00 (42) 00
(d) Credits claimed in the preceding year (See instructions)		00	00 00
(e) Withholding at source during the year		00	00 00
(f) Non admissible expenses for the year		00	00 00
(g) Distributable share on losses from exempt operations during the year		00	00 00
(h) Donations (Does not apply to special partnerships)		00	00 00
(i) Partner's debts assumed and guaranteed by the partnership		00	00 00
(j) Total basis decrease (Add lines 3(a) through 3(i))	(11)	00 (27)	00 (43) 00
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a))	(12)	00 (28)	00 (44) 00
Part II Determination of Net Income or Loss in one or more Special Partnerships or Partnerships			
5. (a) Partner's distributable share on partnership's loss for the year	(13)	00 (29)	00 (45) 00
(b) Loss carryover from previous years (See instructions)		00	00 00
(c) Total losses (Add lines 5(a) and 5(b))	(14)	00 (30)	00 (46) 00
6. (a) Adjusted Basis (Part I, line 4)		00	00 00
(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner		00	00 00
(c) Partnership's current debts assumed and guaranteed by the partner		00	00 00
(d) Total partner's adjusted basis (Add lines 6(a) through 6(c))	(15)	00 (31)	00 (47) 00
7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions)	(16)	00 (32)	00 (48) 00
8. Available losses (The smaller of lines 5(c) or 6(d))	(17)	00 (33)	00 (49) 00
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C)			(50) 00
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part II from all Schedules R1 Individual included)			(51) 00
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C)			(52) 00
12. Total losses from Schedule R1 Individual (Enter the amount on line 10, Part II from all Schedules R1 Individual included)			(53) 00

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



PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS (COMPLEMENTARY)

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

_____ of _____ Schedules R1 Individual

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

1 Taxpayer 2 Spouse 3 Both

Social Security or Employer Identification No.

Table with 4 main sections: Part I Adjusted Basis Determination, Part II Determination of Net Income or Loss, and two summary rows. Columns include descriptions and numerical values for Column A, B, and C.

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