

**Schedule B Individual**

Rev. Feb 20 19



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

**2018**

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

Taxpayer's name

Social Security Number

**Part I Recapture of Credits Claimed in Excess**

Name of entity: Employer identification No:	Column A	Column B	Column C
	(01)	(03)	(05)
<b>Credit for:</b>	(02)	(04)	(06)
Tourism Development .....	1 <input type="radio"/>	1 <input type="radio"/>	1 <input type="radio"/>
Solid Waste Disposal .....	2 <input type="radio"/>	2 <input type="radio"/>	2 <input type="radio"/>
Capital Investment Fund .....	3 <input type="radio"/>	3 <input type="radio"/>	3 <input type="radio"/>
Theatrical District of Santurce .....	4 <input type="radio"/>	4 <input type="radio"/>	4 <input type="radio"/>
Film Industry Development .....	5 <input type="radio"/>	5 <input type="radio"/>	5 <input type="radio"/>
Housing Infrastructure .....	6 <input type="radio"/>	6 <input type="radio"/>	6 <input type="radio"/>
Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families .....	7 <input type="radio"/>	7 <input type="radio"/>	7 <input type="radio"/>
Conservation Easement .....	8 <input type="radio"/>	8 <input type="radio"/>	8 <input type="radio"/>
Economic Incentives (Research and Development) .....	9 <input type="radio"/>	9 <input type="radio"/>	9 <input type="radio"/>
Economic Incentives (Strategic Projects) .....	10 <input type="radio"/>	10 <input type="radio"/>	10 <input type="radio"/>
Economic Incentives (Industrial Investment) .....	11 <input type="radio"/>	11 <input type="radio"/>	11 <input type="radio"/>
Green Energy Incentives (Research and Development) .....	12 <input type="radio"/>	12 <input type="radio"/>	12 <input type="radio"/>
Other: .....	13 <input type="radio"/>	13 <input type="radio"/>	13 <input type="radio"/>
1. Total credit claimed in excess .....	(07)		00
2. <b>Recapture of credit claimed in excess paid in previous year, if applicable</b> .....	(08)		00
3. <b>Recapture of credit claimed in excess paid this year</b> (Transfer to Part 3, line 22 of the return. See instructions) .....	(09)		00
4. Excess of credit due to next year, if applicable (Subtract lines 2 and 3 from line 1. See instructions) .....	(10)		00

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

<input type="radio"/> (11) <b>Fill in if any of the credits claimed in this Part is subject to moratorium (Submit detail) (See instructions)</b>		
1. Credit attributable to losses or for investment in the Capital Investment Fund (See instructions) .....	(12)	00
2. Credit for construction investment in urban centers (Act 212-2002, as amended) (See instructions) .....	(13)	00
3. Credit for merchants affected by urban centers revitalization (Act 212-2002, as amended) (See instructions) .....	(14)	00
4. Credit for purchases of products manufactured in Puerto Rico and Puerto Rican agricultural products (Submit Schedule B1 Individual) .....	(15)	00
5. Credit for the establishment of an eligible conservation easement or donation of eligible land (Act 183-2001, as amended) (See instructions) .....	(16)	00
6. Credit for investment in Tourism Development (Act 78-1993) or Farming (Act 225-1995) (See instructions) .....	(17)	00
7. Credit for: (18) <input type="radio"/> Section 4(a) of Act 8 of 1987 or (19) <input type="radio"/> Section 3(b) of Act 135-1997 (See instructions) .....	(20)	00
8. Credit for investment in film industry development (Act 27-2011); (21) <input type="radio"/> Film Project or (22) <input type="radio"/> Infrastructure Project (See inst.) .....	(23)	00
9. Credit for the purchase or transmission of television programming made in Puerto Rico (Section 1051.14) (See instructions) .....	(24)	00
10. Credit for contributions to former governors foundations .....	(25)	00
11. Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations (See instructions) .....	(26)	00
12. Credit to investors who acquire an exempt business that is in the process of closing its operations in Puerto Rico (Act 109-2001) (See inst.) .....	(27)	00
13. Credit for contributions to: (28) <input type="radio"/> Santa Catalina's Palace Patronage or (29) <input type="radio"/> Patronage of the State Capitol of the Legislative Assembly (See instructions) .....	(30)	00
14. Credit for investment Act 73-2008 (See instructions) .....	(31)	00
15. Credit for investment Act 83-2010 (Research and Development) (See instructions) .....	(32)	00
16. Credit for investment in housing infrastructure (Act 98-2001) .....	(33)	00
17. Credit for investment in construction or rehabilitation of rental housing projects for low or moderate income families (Act 140-2001) ..	(34)	00
18. Credit for the purchase of tax credits (Complete Part IV) (See instructions) .....	(35)	00
19. Other credits not included on the preceding lines (Submit detail) .....	(36)	00
20. Credits carried from previous years (Submit detail) .....	(37)	00
21. <b>Total tax credits</b> (Add lines 1 through 20) .....	(38)	00
22. Total tax determined (Part 3, line 21 of the return) .....	(39)	00
23. <b>Credit to be claimed</b> (Enter the smaller of line 21 or 22. Transfer to page 2, Part 3, line 23 of the return) .....	(40)	00
24. Carryforward credits (Subtract line 23 from line 21) .....	(41)	00

**Part III Other Payments and Withholdings**

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1. Estimated tax payments for 2018 .....	(46)		00
2. Tax paid in excess in prior years credited to estimated tax .....	(47)		00
3. Payment with original return (Applies only if you are filing an amended 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. <b>Total other payments and withholdings</b> (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:

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"/> Tourism Development (Act 78-1993) .....	(08)	00
9. <input type="radio"/> Film Industry Development (Act 27-2011) .....	(09)	00
10. <input type="radio"/> Economic Incentives (Research and Development) (Act 73-2008) .....	(10)	00
11. <input type="radio"/> Economic Incentives (Strategic Projects) (Act 73-2008) .....	(11)	00
12. <input type="radio"/> Economic Incentives (Industrial Investment) (Act 73-2008) .....	(12)	00
13. <input type="radio"/> Green Energy Incentives (Research and Development) (Act 83-2010) .....	(13)	00
14. <input type="radio"/> Other: (Submit detail) .....	(14)	00
15. <b>Total credit for the purchase of tax credits</b> (Transfer to Part II, line 18) .....	(15)	00

Schedule B1 Individual

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CREDITS FOR PURCHASE OF PRODUCTS MANUFACTURED IN PUERTO RICO AND PUERTO RICAN AGRICULTURAL PRODUCTS

2018

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

Taxpayer's name

Social Security Number

Part I Credit for Increase in Purchases of Puerto Rican Agricultural Products (Section 1051.07)

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Table with 5 columns: Agricultural Production Group, Contract Number, Purchases Increase, Percentage Granted, Amount of Credit. Includes summary rows 1-3.

Part II Credit for Purchase of Products Manufactured in Puerto Rico (Section 1051.09)

Manufacturing business: 1 Yes 2 No Exemption grant: 3 Yes 4 No Annual sales volume in excess of \$5,000,000: 5 Yes 6 No

Eligible purchases of products manufactured in Puerto Rico:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value.

Summary rows for Part II: 1. Total aggregate purchases value, 2. Aggregate purchases value of products manufactured in Puerto Rico during 3 of the 10 previous taxable years, 3. Average of aggregate purchases value, 4. Purchases increase, 5. Total available credit under Section 1051.09.

Part III Credit for Purchase of Products Manufactured in Puerto Rico (Tuna Processing) (Section 1051.09)

Manufacturing business: 1 Yes 2 No Exemption grant: 3 Yes 4 No Annual sales volume in excess of \$5,000,000: 5 Yes 6 No

Eligible purchases of tuna products manufactured in Puerto Rico:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value.

Summary rows for Part III: 1. Total aggregate purchases value, 2. Amount of credit (Multiply line 1 by 10%), 3. Credit for purchase of products manufactured in Puerto Rico, 4. Credit carried from previous years, 5. Total available credit under Section 1051.09.

Part IV Limitation of Credits for Purchases of Products Manufactured in PR and Puerto Rican Agricultural Products

Summary rows for Part IV: 1. Tax determined, 2. Recapture of credit claimed in excess, 3. Total tax liability, 4. Limitation of 1051.07 and 1051.09 credits, 5. Subtotal available credit, 6. Credit from pass-through entities, 7. Total available credit, 8. Credit to be claimed under Sections 1051.07 and 1051.09.

**Schedule C Individual**

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

**2018**

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 .....					
<b>1. Gross income subject to tax from sources of the country, territory or possession:</b>					
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
<b>2. Deductions and losses:</b>					
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
<b>3. Net income from sources of the country, territory or possession (Subtract line 2(d) from line 1(i)) ..... (11)</b>	00 (18)	00 (25)	00 (32)	00 (39)	00

<b>Part II</b>		<b>Taxes Paid to the United States, its Possessions and Foreign Countries</b>				<b>33</b>
(01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both		(02) Computed for the: <input type="radio"/> 1 Regular tax <input type="radio"/> 2 Alternate basic tax				
Credit for taxes: <input type="radio"/> 1 Paid <input type="radio"/> 2 Accrued	<b>Foreign Country, Territory or Possession of the United States</b>			<b>United States</b>		<b>Total</b>
	<b>A</b>	<b>B</b>	<b>C</b>	(See instructions)		
Name of the country, territory or possession .....						
1. Taxes paid or accrued during the year ..... (03)		00 (10)	00 (15)	00 (20)	00 (25)	00
2. Date paid or accrued .....						
<b>Part III</b>		<b>Determination of Credit</b>				
1. Net income from sources of the country, territory or possession: (Part I, line 3) ..... (04)		00 (11)	00 (16)	00 (21)	00 (26)	00
2. Net income from all sources (See instructions) ..... (05) <input type="text" value="00"/>						
3. Limitation (Divide line 1 by line 2. Enter the result rounded to two decimal places) ..... (06)		% (12)	% (17)	% (22)	% (27)	%
4. Taxes to be paid in Puerto Rico (See instructions) ..... (07) <input type="text" value="00"/>						
5. Limitation by country, territory or possession:						
a) Multiply line 4 by line 3 ..... (08)		00 (13)	00 (18)	00 (23)	00 (28)	00
b) Enter the smaller of line 5(a) or Part II, line 1 ..... (09)		00 (14)	00 (19)	00 (24)	00	
6. Total limitation:						
a) Add line 5(b) from Columns A, B, C and United States ..... (29)						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 ..... (30)						00

**Schedule D Individual**

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

**2018**

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 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. <b>Net short-term capital gain (or loss)</b> (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 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. Net long-term capital gain (or loss) under Act 22-2012 (Submit Schedule F1 Individual, Part III, line 1, Column (E)) (See instructions) .....								(30) 00
16. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions) .....								(31) 00
17. <b>Net long-term capital gain (or loss)</b> (Add lines 8 through 16) .....								(32) 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	00	
18. <b>Net long-term capital gain (or loss) under Act:</b> _____ (Decree No. _____) .....								(02) 00
	○			(03) 00	00	00	00	
19. <b>Net long-term capital gain (or loss) under Act:</b> _____ (Decree No. _____) .....								(04) 00
	○			(05) 00	00	00	00	
20. <b>Net long-term capital gain (or loss) under Act:</b> _____ (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
21. Taxable at 20% - Taxpayer .....	<input type="radio"/>	(07)	(11)	00	00 (15)
22. Taxable at 20% - Spouse .....	<input type="radio"/>	(08)	(12)	00	00 (16)
23. Taxable at 10% - Taxpayer .....	<input type="radio"/>	(09)	(13)	00	00 (17)
24. Taxable at 10% - Spouse .....	<input type="radio"/>	(10)	(14)	00	00 (18)
25. 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 (19)

**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
26. Enter the gains determined on lines 7, 17 and 18 through 20 in the corresponding Column .....	00 (01)	00 (03)	00 (09)	00 (15)	00 (22)
27. Enter the losses determined on lines 7, 17 and 18 through 20 in the corresponding Column .....	00 (02)	00 (04)	00 (10)	00 (16)	00 (23)
28. If <b>one or more</b> of Columns B through E reflect a loss on line 27, add them and apply the total proportionally to the gains in the other Columns (See instructions) .....		00 (05)	00 (11)	00 (17)	00 (24)
29. Subtract line 28 from line 26. If any Column reflected a loss on line 27, enter zero here .....		00 (06)	00 (12)	00 (18)	00 (25)
30. Apply the loss from line 27, Column A proportionally to the gains in Columns B through E (See instructions) .....		00 (07)	00 (13)	00 (19)	00 (26)
31. Subtract line 30 from line 29 .....		00 (08)	00 (14)	00 (20)	00 (27)
32. Add the total of Columns B through E, line 31. However, if line 26 does not reflect <b>any</b> gain in Columns B through E, you must enter the total amount of line 27, Columns A through E .....					00 (28)
33. Net capital gain (or loss) for the current year (Add line 26, Column A and line 32. If the result is more than zero, continue with line 34. If the result is less than zero, do not complete lines 34 and 35 and go to line 36) .....					00 (29)
34. Less: Net capital loss carryover (Enter in Column D the total net capital loss not used in previous years (Part VI, line 38). Enter in Column E the smaller between the amount of line 34, Column D or the result of line 33 by 80%. This is the deductible amount) .....				00 (21)	00 (30)
35. Net capital gain (Subtract line 34, Column E from line 33. 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 33 is more than zero, complete Part VII) .....					00 (31)
36. If line 33 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 33, or b) (\$1,000) .....					00 (32)
37. Capital loss available for next year (If line 33 is more than zero, subtract line 34, Column E from line 34, Column D. If line 33 is less than zero, add lines 33 and 34D less line 36).....					00 (33)

**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
(34)	00 (41)	00 (48)	00 (55)	00 (63)
(35)	00 (42)	00 (49)	00 (56)	00 (64)
(36)	00 (43)	00 (50)	00 (57)	00 (65)
(37)	00 (44)	00 (51)	00 (58)	00 (66)
(38)	00 (45)	00 (52)	00 (59)	00 (67)
(39)	00 (46)	00 (53)	00 (60)	00 (68)
(40)	00 (47)	00 (54)	00 (61)	00 (69)
38. Total net capital loss carryover. (Transfer this amount to Part V, line 34, Column D of this Schedule) .....				00 (62)

Taxpayer's name	Social Security Number
-----------------	------------------------

**Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate** 56

	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 26 of Column A, Part V. In the case of long-term gains, transfer the amount on line 31, Columns B through E, Part V, as it corresponds) ..... (01)	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 34, 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) ..... (02)	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) ..... (03)	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. <b>The total shall be 100%</b> ..... (05)	%		%		%		%
5. Capital loss carryforward attributable to long-term transactions (Columns B through E) (Multiply line 3- Column A by line 4 of each Column) ..... (06)	00	00	00	00	00	00	00
<b>6. Net long-term capital gain -</b>							
(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) ..... (07)	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) ..... (11)	00		00	00	00	00	00
7. <b>Total net long-term capital gain</b> (Column F - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual) ..... (25)	00						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 35, Part V of this Schedule) ..... (27)							00



**Schedule E**

Rev. 02.19



**DEPRECIATION**

**2018**

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
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**Schedule F Individual**

Rev. Feb 20 19



**OTHER INCOME**

**2018**

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 <span style="float: right;">40</span>								
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(k), 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(k), 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	

Part IV Distributions from Qualified Retirement Plans (Partial or Lump-Sum Not due to Separation from Service or Plan Termination) <span style="float: right;">40</span>					
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		(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	(41) 00		(44) 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	00

Part VI Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María <span style="float: right;">41</span>								
Fill in one: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse								
Payer's name	Employer Identification Number	Account Number	Distribution Date	Select the form in which the distribution was reported	Column A Exempt Amount	Column B Amount Subject to Withholding (10%)	Column C Amount over which a Prepayment was Made, Voluntary Contributions and After-Tax Contributions	Column D Total Distribution
	(02)			1 <input type="radio"/> 480.7 07 2 <input type="radio"/> 480.7C	(12) 00	(18) 00	(24) 00	(30) 00
	(03)			1 <input type="radio"/> 480.7 08 2 <input type="radio"/> 480.7C	(13) 00	(19) 00	(25) 00	(31) 00
	(04)			1 <input type="radio"/> 480.7 09 2 <input type="radio"/> 480.7C	(14) 00	(20) 00	(26) 00	(32) 00
	(05)			1 <input type="radio"/> 480.7 10 2 <input type="radio"/> 480.7C	(15) 00	(21) 00	(27) 00	(33) 00
	(06)			1 <input type="radio"/> 480.7 11 2 <input type="radio"/> 480.7C	(16) 00	(22) 00	(28) 00	(34) 00
1. Amount received during the year 2018 (Total of Columns A, B, C and D) .....					(17) 00	(23) 00	(29) 00	(35) 00
2. Total distributions received during the year 2017 (Line 1, Column D, Part VI of Schedule F Individual of the income tax return filed for the year 2017) .....					(36) 00			
3. Total distributions received during the years 2017 and 2018 (Add lines 1 and 2, Column D. If the amount on this line is more than \$100,000, do not complete the rest of this part and transfer the amount of line 1, Columns A and B, to Part I, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable) .....					(37) 00			
4. Maximum amount of eligible distribution for 2018 (Subtract line 2 from \$100,000) .....					(38) 00			
5. Amount received during the year 2018 (Same as line 1, Column D) .....					(39) 00			
6. If line 5 is less or equal to line 4, enter the amount reflected on line 5. On the other hand, if line 5 is more than line 4, enter zero and transfer the amount reflected on line 1, Columns A and B, to Part 1, line 2S of the return or to line 3S, Column B or C of Schedule CO Individual, as applicable .....					(40) 00			
7. Less: Amounts over which a prepayment was made, voluntary contributions and after-tax contributions (Transfer the total of line 1, Column C) .....					(41) 00			
8. Eligible distribution for tax year 2018 (Subtract line 7 from line 6) (See instructions) .....					(42) 00			
9. Less: Exempt amount (If line 2 is \$10,000 or more, enter zero. Otherwise, enter the smaller of the amount on line 8 or the total of \$10,000 less the amount on line 2, and transfer to line 31, Part II of Schedule IE Individual) .....					(43) 00			
10. Amount taxable at 10% (Subtract line 9 from line 8. 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(l) of Schedule A2 Individual) (See instructions) .....					(44) 00			
11. Tax withheld at source:								
(a) Form 480.7, Box 10 (Total Informative Returns .... <input type="text"/> ) (45) .....							(47) 00	
(b) Form 480.7C, Box 22 (Total Informative Returns .... <input type="text"/> ) (46) .....							(48) 00	
(c) Total tax withheld on eligible distributions due to hurricane María (Add lines 11(a) and 11(b). Enter this amount on Schedule B Individual, Part III, line 21(c)) .....							(49) 00	

**Schedule FF Individual**

Rev. Feb 20 19



**INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME**

**2018**

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 from financial institutions subject to withholding (17%)	Interest from financial institutions subject to withholding (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	(36) 00	(40) 00		
b) Total from Schedule F Individual, Part I, Columns C, D and E .....				(15) 00	(26) 00	(31) 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. <b>Total interests</b> (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	

<b>Part II Corporate Dividends</b>		<b>34</b>								
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						

<b>Part III Miscellaneous Income</b>						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 IE Individual**

Rev. Feb 20 19



**EXCLUDED AND EXEMPT INCOME**

**2018**

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. Compensation or Indemnification Paid to an Employee Due to Dismissal	(09)	00	
9. Other exclusions (Submit detail)	(10)	00	(63) 00
10. Total (Add lines 1 through 9)	(15)	00	(64) 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	(65) 00
D) Deposits in Puerto Rico interest bearing accounts up to \$2,000 (\$4,000 for married filing jointly) (Schedule FF Individual)	(20)	00	(66) 00
E) Other interest subject to alternate basic tax reported in a Form 480.6D	(21)	00	(67) 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	(68) 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	(69) 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	(70) 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	(71) 00
5. Recapture of bad debts, prior taxes, surcharges and other items	(30)	00	(72) 00
6. Stipends received by certain physicians during the internship period (Form 499R-2/W-2PR)	(31)	00	(73) 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	(74) 00
9. Christmas Bonus, Summer Bonus and Medicine Bonus	(34)	00	(75) 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	(76) 00
12. Cost of living allowance (COLA) (Federal Form W-2)	(37)	00	
13. Unemployment compensation	(38)	00	(77) 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	(78) 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. Salaries from Overtime during Emergency Situations (Form 499R-2/W-2PR)	(51)	00	(79) 00
27. Income from copyrights up to \$10,000 under Act 516-2004	(52)	00	
28. Income received by designers and translators up to \$6,000 under Act 516-2004	(53)	00	
29. Distributable share on exempt income from pass-through entities (Forms 480.60 EC, 480.60 F. See instructions)	(54)	00	(80) 00
30. Income derived by young people from wages, services rendered, self-employment or new business with special agreement (Act 135-2014) (See instructions)	(55)	00	
31. Eligible Distributions (See instructions)	(56)	00	
32. Other payments subject to alternate basic tax reported in a Form 480.6D	(57)	00	(81) 00
33. Other payments not subject to alternate basic tax reported in a Form 480.6D	(58)	00	
34. Other exemptions subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(59)	00	(82) 00
35. Other exemptions not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(60)	00	
36. Total (Add lines 1 through 35)	(61)	00	(83) 00

**Part III Total**

1. Total of items considered for the home mortgage interest limitation (Add line 10 of Part I and line 36 of Part II, first column)		00	
2. Total of items subject to alternate basic tax (Add line 10 of Part I and line 36 of Part II, second column)	(62)		(84) 00

Schedule K Individual

Rev. Feb 20 19



INDUSTRY OR BUSINESS INCOME

2018

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

Taxpayer's name

Social Security Number

Part I Questionnaire

65

Employer Identification Number, Industry or Business Income, Date operations began, Merchant's Registration Number, Case or Concession Number, Industrial Code, Municipal Code, Nature of industry or business, Number of employees

Fully Taxable Tax Incentives under: Act No. 26 of 1978, Act No. 8 of 1987, Act No. 148 of 1988, Act 78-1993, Act 75-1995, Act 14-1996, Act 135-1997, Act 362-1999, Act 178-2000, Act 73-2008, Act 83-2010, Act 27-2011, Act 1-2013, Act 135-2014, Act 14-2017, Other:

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

71

1. Net sales, 2. Cost of goods sold or direct costs of production, 3. Gross income, 4. Less: Exempt amount under Act 135-2014, 5. Gross income after the exemption under Act 135-2014, 6. Income earned through corporation of individuals, partnerships and special partnerships, 7. Less: Operating expenses and other costs, 8. Net income for the current year, 9. Less: Net operating loss from previous years, 10. Adjusted net income, 11. Less exempt amount, 12. Gain (or loss)

Part III Operating Expenses and Other Costs

81

A. Expenses allowable against alternate basic tax: 1. Salaries, commissions and allowances to employees, 2. Payroll expenses, 3. Medical or hospitalization insurance, 4. Contributions to qualified pension plans, 5. Professional services, 6. Lease, rent and royalties paid, 7. Interest on business debts, 8. Property taxes, patents and licenses, 9. Insurances, 10. Utilities, 11. Depreciation and amortization, 12. Automobile expenses, 13. Other motor vehicles expenses, 14. Federal self-employment tax, 15. Direct essential costs, 16. Subtotal, B. Other deductions: 17. Commissions to businesses, 18. Repairs, 19. Other insurances, 20. Advertising, 21. Travel expenses, 22. Meal and entertainment expenses, 23. Materials and supplies, 24. Bad debts, 25. Other expenses, 26. Subtotal, 27. Total

Schedule L Individual

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FARMING INCOME

2018

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, Tax incentive under: Act 1-2013, Act 135-2014, Other, Exemption under: Act 225-1995, Section 1033.12 of the Code

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

1. Net sales, 2. Other income related to farming business, 3. Total income, 4. Cost of goods sold or direct costs of production: a) Beginning inventory, b) Plus: Purchases, c) Direct salaries, d) Other direct costs, e) Total, f) Less: Ending inventory, g) TOTAL COST OF GOODS SOLD, 5. Gross income, 6. Less: Exempt amount, 7. Gross income after the exemption, 8. Farming income earned through corporations, 9. Less: Operating expenses, 10. Net income for the current year, 11. Less: Net operating loss from previous years, 12. Adjusted net income, 13. Less: Exempt amount, 14. Gain (or loss)

Part III Operating Expenses and Other Costs

83

A. Expenses allowable against alternate basic tax: 1. Salaries, commissions and allowances to employees, 2. Payroll expenses, 3. Medical or hospitalization insurance, 4. Contributions to qualified pension plans, 5. Professional services, 6. Lease, rent and royalties paid, 7. Interest on business debts, 8. Property taxes, patents and licenses, 9. Insurances, 10. Utilities, 11. Depreciation and amortization, 12. Automobile expenses (Mileage), 13. Other motor vehicles expenses, 14. Federal self-employment tax, 15. Direct essential costs, 16. Subtotal, B. Other deductions: 17. Commissions to businesses, 18. Repairs, 19. Other insurances, 20. Advertising, 21. Travel expenses, 22. Meal and entertainment expenses, 23. Materials and supplies, 24. Bad debts, 25. Other expenses, 26. Subtotal, 27. Total



**Schedule M Individual**  
Rev. Feb 20 19



**PROFESSIONS AND COMMISSIONS  
INCOME**

**2018**

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

Taxpayer's name	Social Security Number
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**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	00
2. <b>Less:</b> 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	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	00
4. Income earned through corporations of individuals, partnerships and special partnerships (Pass-through Entities) .....	(10)	00	00
5. <b>Less:</b> Operating expenses and other costs (Detail in Part III) .....	(11)	00	00
6. Net income for the current year (Subtract line 5 from the sum of lines 3 and 4) .....	(12)	00	00
7. <b>Less:</b> Net operating loss from previous years (Submit Schedule V Individual, see instructions) .....	(13)	00	00
8. <b>Gain (or loss)</b> (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	00

**Part III Operating Expenses and Other Costs** **85**

<b>A. Expenses allowable against alternate basic tax:</b>			
1. Salaries, commissions and allowances to employees (See instructions) .....	(01)	00	00
2. Payroll expenses (See instructions) .....	(02)	00	00
3. Medical or hospitalization insurance .....	(03)	00	00
4. Contributions to qualified pension plans (See instructions. Submit Form AS 6042.1) .....	(04)	00	00
5. Professional services (See instructions) .....	(05)	00	00
6. Lease, rent and royalties paid (See instructions) .....	(06)	00	00
7. Interest on business debts .....	(07)	00	00
8. Property taxes, patents and licenses .....	(08)	00	00
9. Insurances (See instructions) .....	(09)	00	00
10. Utilities .....	(10)	00	00
11. Depreciation and amortization (Submit Schedule E) .....	(11)	00	00
12. Automobile expenses (Mileage _____) (12) (See instructions) .....	(13)	00	00
13. Other motor vehicles expenses (See instructions) .....	(14)	00	00
14. Special contribution for professional and advisory services under Act 48-2013 (See instructions) .....	(15)	00	00
15. Federal self-employment tax (See instructions) .....	(16)	00	00
16. Direct essential costs (Submit Schedule W Individual. See instructions) .....	(17)	00	00
17. <b>Subtotal</b> (Add lines 1 through 16) .....	(18)	00	00
<b>B. Other deductions:</b>			
18. Commissions to businesses .....	(19)	00	00
19. Repairs .....	(20)	00	00
20. Other insurances .....	(21)	00	00
21. Advertising .....	(22)	00	00
22. Travel expenses .....	(23)	00	00
23. Meal and entertainment expenses (Total expenses \$ _____) (24) (See instructions) .....	(25)	00	00
24. Materials and supplies .....	(26)	00	00
25. Bad debts .....	(27)	00	00
26. Other expenses (Submit Schedule W Individual) .....	(28)	00	00
27. <b>Subtotal</b> (Add lines 18 through 26) .....	(29)	00	00
28. <b>Total</b> (Add lines 17 and 27. Transfer to Part II, line 5 of this Schedule) .....	(30)	00	00

Schedule N Individual

Rev. Feb 20 19



RENTAL INCOME

2018

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): 1 Taxpayer 2 Spouse, Fill in here if this is your principal industry or business, Municipal Code, Fill in here if during the taxable year you disposed all the assets used in your industry or business, Fill in if the rented property is located outside Puerto Rico, 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 for Determination of Gain or Loss with 2 columns: Description, Amount. Rows include Income, Less: Exempt amount under Act 135-2014, Gross income after the exemption under Act 135-2014, 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 for Operating Expenses and Other Costs with 2 columns: Description, Amount. Rows include Salaries, commissions and allowances to employees, Payroll expenses, Medical or hospitalization insurance, Contributions to qualified pension plans, Professional services, 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 14), Other deductions: Repairs, Other insurances, Advertising, Maintenance, Travel expenses, Other expenses, Subtotal (Add lines 16 through 21), Total (Add lines 15 and 22. Transfer to Part II, line 4 of this Schedule).

# Schedule Q

Rev. 02.01  
Rep. 02.18



## INVESTMENT FUNDS

### CREDIT FOR INVESTMENT, LOSSES AND AMOUNT TO CARRYOVER

20\_\_\_\_

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

Taxpayer's name

Social Security or Employer  
Identification Number

#### Part I Questionnaire

Taxpayer (Check one):  1 Individual  2 Corporation / Partnership  3 Special Partnership / Corporation of Individuals

	61 (01) Column A	(02) Column B	(03) Column C
Entity's Name .....			
Employer Identification Number .....			
Type of Investment .....	<input checked="" type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund <input type="checkbox"/> 2 Act 3 of 1987 <input type="checkbox"/> 3 Act 46 of 2000 <input type="checkbox"/> 4 Act 70 of 1978 <input type="checkbox"/> 5 Act 78 of 1993 <input type="checkbox"/> 6 Act 225 of 1995 <input type="checkbox"/> 7 Others _____ Direct Investment and not through a fund: <input type="checkbox"/> 8 Act 70 of 1978 <input type="checkbox"/> 9 Act 78 of 1993 <input type="checkbox"/> 10 Act 225 of 1995 <input type="checkbox"/> 11 Feature films (Subchapter K of the Code)	<input type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund <input type="checkbox"/> 2 Act 3 of 1987 <input type="checkbox"/> 3 Act 46 of 2000 <input type="checkbox"/> 4 Act 70 of 1978 <input type="checkbox"/> 5 Act 78 of 1993 <input type="checkbox"/> 6 Act 225 of 1995 <input type="checkbox"/> 7 Others _____ Direct Investment and not through a fund: <input type="checkbox"/> 8 Act 70 of 1978 <input type="checkbox"/> 9 Act 78 of 1993 <input type="checkbox"/> 10 Act 225 of 1995 <input type="checkbox"/> 11 Feature Films (Subchapter K of the Code)	<input type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund <input type="checkbox"/> 2 Act 3 of 1987 <input type="checkbox"/> 3 Act 46 of 2000 <input type="checkbox"/> 4 Act 70 of 1978 <input type="checkbox"/> 5 Act 78 of 1993 <input type="checkbox"/> 6 Act 225 of 1995 <input type="checkbox"/> 7 Others _____ Direct Investment and not through a fund: <input type="checkbox"/> 8 Act 70 of 1978 <input type="checkbox"/> 9 Act 78 of 1993 <input type="checkbox"/> 10 Act 225 of 1995 <input type="checkbox"/> 11 Feature films (Subchapter K of the Code)

#### Part II Credit Computation

62

1. Qualified investment acquired during the taxable year .....	(01)	00(07)	00(13)	00
2. Allowable credit percentage:				
a) Multiply line 1 x 25% (See instructions) .....	(02)	00(08)	00(14)	00
b) Multiply line 1 x 50% (See instructions) .....	(03)	00(09)	00(15)	00
3. Credit available for investment:				
a) Credit attributable to first year (See instructions) .....	(04)	00(10)	00(16)	00
b) Carryover investment credit from previous years (Submit detail) .....	(05)	00(11)	00(17)	00
c) Total (Add lines 3(a) and 3(b)) .....	(06)	00(12)	00(18)	00
4. Total of credit available for investment (Add line 3(c), Columns A, B and C. Transfer to Part III, line 5) .....	(20)			00

**Part III Computation of Amount to be Claimed**

5. Total credit available for investment (From Part II, line 4) .....	(20)		00
6. Tax determined in the return (See instructions) .....	(21)		00
7. Credit for deductible portion of taxes paid to the United States, its possessions and foreign countries and for contribution to the Educational Foundation for Free Selection of Schools (See instructions).....	(22)		00
8. Excess of Alternate Basic Tax or Alternative Minimum Tax over the Regular Tax (See instructions) .....	(23)		00
9. Adjusted tax (Line 6 less the sum of lines 7 and 8).....	(24)		00
10. <b>Credit to claim</b> (Enter the smaller of line 5 or 9. See instructions) .....	(25)		00
11. Prescribed credits from previous years (See instructions) .....	(26)		00
12. Carryover credit (See instructions):			
(a) Line 5 less the sum of lines 10 and 11.....	(27)		00
(b) Attributable credit for the second year.....	(28)		00
(c) Total.....	(40)		00

**Part IV Determination of Credit and Carryover of Losses in the Sale, Exchange or any other Investment Disposition**

		<b>63</b>	
1. Total of losses during the taxable year (See instructions):			
a) Short-term (Schedule Q1, Part IV, line 3) .....	(01)		00
b) Long-term (Schedule Q1, Part III, line 1) .....	(02)		00
c) Total .....	(03)		00
2. Carryover losses not claimed in previous years (Submit detail. See instructions) .....	(04)		00
3. Total of losses (Add lines 1(c) and 2) .....	(05)		00
4. Total losses incurred in each one of previous years (See instructions) .....	(06)		00
5. Add lines 1(c) and 4 .....	(07)		00
6. Maximum amount that you may claim as credit attributable to losses (Multiply line 5 by 33.33%. See instructions) .....	(08)		00
7. Available credit for the year (The smaller of line 3 or 6) .....	(09)		00
8. Tax determined in the return (See instructions) .....	(10)		00
9. Credit for taxes paid to the United States, its possessions and foreign countries and for contribution to the Educational Foundation for Free Selection of Schools (See instructions) .....	(11)		00
10. Investment credit claimed during the taxable year related to the investment subject to loss, if any.....	(12)		00
11. Adjusted tax (Line 8 less the sum of lines 9 and 10) .....	(13)		00
12. <b>Credit to claim</b> (Enter the smaller of line 7 or 11. See instructions) .....	(14)		00
13. Prescribed credits from previous years .....	(15)		00
14. Carryover credit (Line 3 less the sum of lines 12 and 13).....	(20)		00

# Schedule Q1

Rev. 02.19



## 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. <b>Total distribution you elect to include as ordinary income</b> (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(k), 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(k). See instructions) ..... (20) 00

**Schedule R Individual**

Rev. Feb 20 19



**PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS**

**2018**

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

Taxpayer's name	Amount of Schedules R1 Individual included	Indicate who is the partner or stockholder of the pass-through entity: (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
Type of form ..... <b>95</b>	(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) Contributions (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. <b>Adjusted Basis</b> (Subtract line 3(j) from the sum of lines 1 and 2(g). 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

<b>Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals</b> <span style="float: right;">97</span>		Column A	Column B	Column C
<b>Indicate who is the partner or stockholder of the pass-through entity:</b> (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both				
Type of taxable year .....	(02) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(17) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(32) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	
Name of entity .....				
Employer identification number .....	(03)	(18)	(33)	
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1).....	(04)	(19)	(34)	
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1) .....	(05)	(20)	(35)	
1. Adjusted basis at the end of the previous taxable year .....	(06)	00 (21)	00 (36)	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 .....	(07)	00 (22)	00 (37)	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)) .....	(08)	00 (23)	00 (38)	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 .....	(09)	00 (24)	00 (39)	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)) .....	(10)	00 (25)	00 (40)	00
4. <b>Adjusted Basis</b> (Subtract line 3(i) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a)) .....	(11)	00 (26)	00 (41)	00
<b>Part IV Determination of Net Income or Loss in one or more Corporations of Individuals</b>				
5. (a) Stockholder's distributable share on corporation of individual's loss for the year .....	(12)	00 (27)	00 (42)	00
(b) Loss carryover from previous years (See instructions) .....		00	00	00
(c) Total losses (Add lines 5(a) and 5(b)) .....	(13)	00 (28)	00 (43)	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)) .....	(14)	00 (29)	00 (44)	00
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC) (See instructions) .....	(15)	00 (30)	00 (45)	00
8. Available losses (The smaller of lines 5(c) or 6(d)) .....	(16)	00 (31)	00 (46)	00
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C) .....			(47)	00
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part IV from all Schedules R1 Individual included) .....			(48)	00
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C) .....			(49)	00
12. Total losses from Schedule R1 Individual (Enter the total amount on line 10, Part IV from all Schedules R1 Individual included) .....			(50)	00
<b>Part V Distributable share on Benefits from Partnerships, Special Partnerships and Corporations of Individuals</b>				
1. Aggregated net income from partnerships, special partnerships and corporations of individuals (Add lines 9 and 10 from Parts II and IV) .....			(51)	00
2. Multiply line 1 by .80 .....			(52)	00
3. Aggregated net loss from partnerships, special partnerships and corporations of individuals (Add lines 11 and 12 from Parts II and IV) .....			(53)	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) .....			(54)	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 .....			(55)	00
6. Carryforward for future years (Subtract line 4 from line 3. If line 3 is zero, enter zero on this line. See instructions) .....			(56)	00





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

**2018**

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

Taxpayer's name \_\_\_\_\_

\_\_\_\_\_ of \_\_\_\_\_ Schedules R1 Individual

Indicate who is the partner or stockholder of the pass-through entity: (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	
Type of form ..... <b>96</b>	(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) Contributions (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. <b>Adjusted Basis</b> (Subtract line 3(j) from the sum of lines 1 and 2(g). 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 (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part II, line 10) .....				(50)		00
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part II, line 12) .....				(51)		00

<b>Part III</b> <b>Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals</b> <b>98</b>	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
<b>Indicate who is the partner or stockholder of the pass-through entity:</b> (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both			
Type of taxable year .....	(02) <input type="radio"/> 1 Calendar <input type="radio"/> 2 Fiscal	(17) <input type="radio"/> 1 Calendar <input type="radio"/> 2 Fiscal	(32) <input type="radio"/> 1 Calendar <input type="radio"/> 2 Fiscal
Name of entity .....			
Employer identification number .....	(03)	(18)	(33)
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1) .....	(04)	(19)	(34)
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1) .....	(05)	(20)	(35)
1. Adjusted basis at the end of the previous taxable year .....	(06)	00 (21)	00 (36)
2. Basis increase:			
(a) Stockholder's distributable share on income and profits from current year (See instructions) .....		00	00
(b) Contributions made during the year .....	(07)	00 (22)	00 (37)
(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)) .....	(08)	00 (23)	00 (38)
3. Basis decrease:			
(a) Stockholder's distributable share on corporation of individual's loss used in previous year .....		00	00
(b) Corporation of individual's capital assets loss .....		00	00
(c) Distributions during the year .....	(09)	00 (24)	00 (39)
(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)) .....	(10)	00 (25)	00 (40)
4. <b>Adjusted Basis</b> (Subtract line 3(i) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a)) .....	(11)	00 (26)	00 (41)
<b>Part IV</b> <b>Determination of Net Income or Loss in one or more Corporations of Individuals</b>			
5. (a) Stockholder's distributable share on corporation of individual's loss for the year .....	(12)	00 (27)	00 (42)
(b) Loss carryover from previous years (See instructions) .....		00	00
(c) Total losses (Add lines 5(a) and 5(b)) .....	(13)	00 (28)	00 (43)
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)) .....	(14)	00 (29)	00 (44)
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC)(See instructions) .....	(15)	00 (30)	00 (45)
8. Available losses (The smaller of lines 5(c) or 6(d)) .....	(16)	00 (31)	00 (46)
9. Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part IV, line 10) .....			(47)
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part IV, line 12) .....			(48)