

Schedule B Individual

Rev. Oct 30 19



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

2019

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 Total credit claimed in excess.

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 include Credit attributable to losses or for investment in the Capital Investment Fund, Credit for construction investment in urban centers, etc.

B. CREDITS NOT SUBJECT TO MORATORIUM

Table with 2 columns: Description and Amount. Rows include Credit for investment in Tourism Development or Farming, Credit for investment in film industry development, etc.

Part III Other Payments and Withholdings

20

Table with 3 columns: Description, Amount, and Total. Rows include: 1. Estimated tax payments for 2019, 2. Tax paid in excess in prior years credited to estimated tax, 3. Payment with original return, 4. Tax withheld to nonresidents (Form 480.6C), 5. Tax withheld to nonresidents on IRA distributions (Form 480.7), 6. Tax withheld on interests, 7. Dividends from corporations (Form 480.6B), 8. Dividends subject to preferential rate under special act (Form 480.6B), 9. Services rendered by individuals (Form 480.6SP), 10. Payments for judicial or extrajudicial indemnification (Form 480.6B), 11. Tax withheld on distributable share of net profits to stockholders or partners of pass-through entities, 12. Tax withheld on distributable share of net profits to trustees of revocable trusts or grantor trusts, 13. Tax withheld on distributable share to members of an employees-owned special corporation, 14. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico, 15. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7), 16. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C), 17. Tax withheld at source on qualified pension plans distributions (Form 480.7C), 18. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C), 19. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C), 20. Income tax withheld on income from sport teams of international associations or federations (Forms 480.6B or 480.6C), 21. Other payments and withholdings not included on the preceding lines, 22. Total other payments and withholdings.

Part IV Breakdown of the Purchase of Tax Credits

24

Table with 3 columns: Description, Amount, and Total. Rows include: 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, B. CREDITS NOT SUBJECT TO MORATORIUM, 10. Tourism Development (Act 78-1993), 11. Film Industry Development (Act 27-2011), 12. Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico (Act 109-2001), 13. Economic Incentives (Research and Development) (Act 73-2008), 14. Economic Incentives (Strategic Projects) (Act 73-2008), 15. Economic Incentives (Industrial Investment) (Act 73-2008), 16. Green Energy Incentives (Research and Development) (Act 83-2010), 17. Opportunity Zone (Act 60-2019), 18. Other: (Submit detail), 19. Total credit for the purchase of tax credits not subject to moratorium.

Schedule C Individual

Rev. Aug 30 19



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

2019

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, State, Territory or Possession of the United States | | | United States (See instructions) | Total (See instructions) |
|--|--|---------|---------|-------------------------------------|-----------------------------|
| | A | B | C | | |
| Name of the country, state, territory or possession | | | | | |
| 1. Gross income subject to tax from sources of the country, state, 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, state, 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, state, 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 States, Territories, Possessions and Foreign Countries **33**

| | | | | | |
|---|---|----------|---|--|------------------------------------|
| (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 | Foreign Country, State, Territory or Possession of the United States | | | United States (See instructions) | Total (See instructions) |
| | A | B | C | | |
| Name of the country, state, 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 | | | | | |

Part III Determination of Credit

| | | | | | |
|---|---------|---------|---------|---------|----|
| 1. Net income from sources of the country, state, 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, state, 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 | 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 18 of the return or line 20, Schedule CO Individual (30) | | | | | 00 |

Schedule D Individual

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

2019

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. **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 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 long-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. **Net long-term capital gain (or loss)** (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. **Net long-term capital gain (or loss) under Act:** _____ (Decree No. _____) (02) 00

| 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 |
|--------------------------------------|------------------------|--|--------------------------------------|-------------------|-----------------------|-------------------------|---------------------|
| | ○ | | | (03) 00 | 00 | 00 | 00 |

19. **Net long-term capital gain (or loss) under Act:** _____ (Decree No. _____) (04) 00

| 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 |
|--------------------------------------|------------------------|--|--------------------------------------|-------------------|-----------------------|-------------------------|---------------------|
| | ○ | | | (05) 00 | 00 | 00 | 00 |

20. **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 |
|---|------------------------|------------------------------------|------------------------|-----------|--------------------|
| 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 one or more 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 any 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 90%. 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 90% 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. The total shall be 100% (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 | |
| 6. Net long-term capital gain - | | | | | | | |
| (a) Net Long-Term Capital Gain subject to 15% (Column B - Subtract line 5 from line 1. Transfer the result to Column C, line 4(a) of Schedule A2 Individual) (07) | | 00 | | | | 00 | |
| (b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Columns C through E - Subtract line 5 from line 1. Transfer the result to Columns F, G and H, as it corresponds, line 4(a) of Schedule A2 Individual) (11) | | | 00 | 00 | 00 | 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) (25) | | | | | | 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 |

Retention Period: Ten (10) years

Schedule E

Rev. 11.19



DEPRECIATION

2019

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 financial lease (Form 480.7D) (Amount of vehicles _____) (01) | | | | | | (02) 00 |
|---|--|--|--|--|--|---------|

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

Schedule E1

Rev. 11.19



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

2019

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

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

| 1. Type of property | 2. Date acquired | 3. Original cost or other basis | 4. Depreciation claimed in prior years | 5. Estimated useful life to compute the depreciation | 6. Depreciation claimed this year |
|---------------------|------------------|---------------------------------|--|--|-----------------------------------|
|---------------------|------------------|---------------------------------|--|--|-----------------------------------|

38

(a) Computer systems (Section 1033.07(a)(1)(G)) Check here to elect:

| | | | | | |
|--|--|--|----|----|----|
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |

Total 00

(b) Ground transportation equipment, except automobiles (Section 1033.07(a)(1)(H)) Check here to elect:

| | | | | | | |
|--|--|--|----|----|---|----|
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |

Total 00

(c) Machinery and equipment, furniture and fixtures, and any other fixed asset to be used in the industry or business (Section 1033.07(a)(1)(K)) Check here to elect:

| | | | | | | |
|--|--|--|----|----|---|----|
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |
| | | | 00 | 00 | 2 | 00 |

Total 00

Total (Add total of lines (a) through (c) of Column 6. Transfer to Schedules J, K, L, M and N Individual, whichever applies, or the corresponding line of other returns) (01) 00

By filing this schedule, I acknowledge that this election is irrevocable and that in subsequent years the depreciation on the books on these assets will not be deductible to determine the net income subject to income tax.

Schedule F Individual

Rev. Aug 30 19



OTHER INCOME

2019

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

Taxpayer's name _____

Social Security Number _____

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

| 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 (10%) (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. (10%) | 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 and D, 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 D 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 | 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 2L of the return or line 3L 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 | (A) Total Distribution | (B) Basis | (C) Taxable Amount |
| 1. Taxable as ordinary income (Transfer the amount of Column C to Part 1, line 2L of the return or line 3L 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 | |
| 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 Distributions Due to a Disaster Declared by the Governor of Puerto Rico 41 | | | | | | | | |
|---|--------------------------------|----------------|-------------------|--|---------------------------|---|--|--------------------------------|
| 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 (Total of Columns A, B, C and D) | | | | | (17) 00 | (23) 00 | (29) 00 | (35) 00 |
| 2. Less: Amounts over which a prepayment was made, voluntary contributions and after-tax contributions (Transfer the total of line 1, Column C) | | | | | | | (36) 00 | 00 |
| 3. Eligible distribution (Subtract line 2 from line 1, Column D) (See instructions) | | | | | | | (37) 00 | 00 |
| 4. Less: Exempt amount (Enter the smaller of the amount on line 1, Column D or \$10,000. Transfer to line 31, Part II of Schedule IE Individual) | | | | | | | (38) 00 | 00 |
| 5. Amount taxable at 10% (Subtract line 4 from line 3. Transfer to Part 1, line 2O of the return or line 3O, Column B or C of Schedule CO Individual, as applicable. Transfer also to line 4(l) of Schedule A2 Individual) (See instructions) | | | | | | | (39) 00 | 00 |
| 6. Tax withheld at source: | | | | | | | | |
| (a) Form 480.7, Box 10 (Total Informative Returns <input type="text"/> (40) | | | | | | | (42) 00 | |
| (b) Form 480.7C, Box 22 (Total Informative Returns <input type="text"/> (41) | | | | | | | (43) 00 | |
| (c) Total tax withheld on eligible distributions (Add lines 6(a) and 6(b). Enter this amount on Schedule B Individual, Part III, line 21(c))..... | | | | | | | (44) 00 | 00 |

Schedule FF Individual

Rev. Aug 30 19



INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME

2019

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 (10%) | 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. 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, D and F through 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, C and F through 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 IE Individual

Rev. Aug 30 19



EXCLUDED AND EXEMPT INCOME

2019

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Fill in one: (01)

1 Taxpayer 2 Spouse

Social Security Number _____

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 | (64) 00 |
| 10. Total (Add lines 1 through 9) | (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 \$100 (\$200 for married filing jointly) (Schedule FF Individual)... | (20) | 00 | (67) 00 |
| E) Bonds, notes or other obligations under Section 6070.56(h) of Act 60-2019 | (21) | 00 | |
| F) Other interest subject to alternate basic tax reported in a Form 480.6D | (22) | 00 | (68) 00 |
| G) Other interest not subject to alternate basic tax reported in a Form 480.6D | (23) | 00 | |
| H) Other interest subject to alternate basic tax not reported in a Form 480.6D (Submit detail) | (24) | 00 | (69) 00 |
| I) Other interest not subject to alternate basic tax not reported in a Form 480.6D (Submit detail) | (25) | 00 | |
| 3. Dividends: | | | |
| A) Subject to alternate basic tax reported in a Form 480.6D | (26) | 00 | (70) 00 |
| B) Not subject to alternate basic tax reported in a Form 480.6D | (27) | 00 | |
| C) Subject to alternate basic tax not reported in a Form 480.6D (Submit detail) | (28) | 00 | (71) 00 |
| D) Not subject to alternate basic tax not reported in a Form 480.6D (Submit detail) | (29) | 00 | |
| 4. Expenses of priests or ministers (See instructions) | (30) | 00 | (72) 00 |
| 5. Recapture of bad debts, prior taxes, surcharges and other items | (31) | 00 | (73) 00 |
| 6. Stipends received by certain physicians during the internship period (Form 499R-2/W-2PR) | (32) | 00 | |
| 7. Prizes from the Lottery of Puerto Rico and the Additional Lottery | (33) | 00 | |
| 8. Income from pensions or annuities, up to the applicable limitation (Schedule H Individual, Part II, line 8) | (34) | 00 | |
| 9. Christmas Bonus, Summer Bonus and Medicine Bonus | (35) | 00 | |
| 10. Gain from the sale or exchange of principal residence by certain individuals and qualified property (Schedule D1 and/or D3 Individual) | (36) | 00 | |
| 11. Certain income related to the operation of an employees-owned special corporation (See instructions) | (37) | 00 | (74) 00 |
| 12. Cost of living allowance (COLA) (Federal Form W-2) | (38) | 00 | |
| 13. Unemployment compensation | (39) | 00 | (75) 00 |
| 14. Compensation received from active military service in a combat zone (Federal Form W-2) | (40) | 00 | |
| 15. Compensation received by an eligible researcher or scientist (See instructions) | (41) | 00 | |
| 16. Rents from the Historic Zone | (42) | 00 | (76) 00 |
| 17. Compensation to citizens and aliens nonresidents of Puerto Rico for the production of film projects | (43) | 00 | |
| 18. Income from overtime worked by a Puerto Rico Police member (Form 499R-2/W-2PR) | (44) | 00 | |
| 19. Income from sources outside of Puerto Rico (Nonresidents or part-year residents) | (45) | 00 | |
| 20. Remuneration received by employees of foreign governments or international organizations | (46) | 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 | (47) | 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 | (48) | 00 | |
| 23. Accumulated Gain in Nonqualified Options | (49) | 00 | |
| 24. Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1023.06(j) and 1023.25 | (50) | 00 | |
| 25. Distributions from Non Deductible Individual Retirement Accounts | (51) | 00 | |
| 26. Salaries from Overtime during Emergency Situations (Form 499R-2/W-2PR) | (52) | 00 | |
| 27. Income from copyrights up to \$10,000 under Act 516-2004 | (53) | 00 | |
| 28. Income received by designers and translators up to \$6,000 under Act 516-2004 | (54) | 00 | |
| 29. Distributable share on exempt income from pass-through entities (Forms 480.60 EC, 480.60 F. See instructions) | (55) | 00 | (77) 00 |
| 30. Income derived by young people from wages, services rendered, self-employment or new business with special agreement (Act 135-2014) (See instructions) | (56) | 00 | |
| 31. Distributions due to a disaster declared by the Governor of Puerto Rico (See instructions) | (57) | 00 | |
| 32. Other payments subject to alternate basic tax reported in a Form 480.6D | (58) | 00 | (78) 00 |
| 33. Other payments not subject to alternate basic tax reported in a Form 480.6D | (59) | 00 | |
| 34. Other exemptions subject to alternate basic tax not reported in a Form 480.6D (Submit detail) | (60) | 00 | (79) 00 |
| 35. Other exemptions not subject to alternate basic tax not reported in a Form 480.6D (Submit detail) | (61) | 00 | |
| 36. Total (Add lines 1 through 35) | (62) | 00 | (80) 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)..... | (63) | 00 | |
| 2. Total of items subject to alternate basic tax (Add line 10 of Part I and line 36 of Part II, second column) | | | (81) 00 |

Schedule J Individual

Rev. Oct 30 19



MANUFACTURING INCOME

Taxable year beginning on _____ and ending on _____

2019

Taxpayer's name

Social Security Number

Schedule J No. _____ of _____

Fully Taxable Tax Incentives under: (01)

Part I Questionnaire

Employer Identification Number, Merchant's Registration Number, Manufacturer Number, Case or Concession Number, Industrial Code, Municipal Code, Nature of business, NAICS, Percentage, etc.

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

Indicate if the business derived income or claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable) (See instructions).

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 Manufacturing Income

Table with 3 columns: Description, Regular Tax, Alternate Basic Tax. Rows include Income, Less: Cost of goods sold, Gross income, Less: Exempt amount, Income earned through corporation, Gross income for the current year.

Part III Operating Expenses and Deductions

Table with 3 columns: Description, Regular Tax, Alternate Basic Tax. Rows include A. Deductions reported in an informative return (Salaries, utilities, etc.), B. Deductions not reported in an informative return (Interest, taxes, depreciation, etc.), C. Other deductions validated with an AUP (Social Security, travel, meals, etc.).

| Part IV Determination of Gain or Loss | | 11 | | Regular Tax | | Alternate Basic Tax | |
|---|------|----|----|-------------|--|---------------------|----|
| 1. Net income for the current year (Subtract line 45, Part III from line 7, Part II)..... | (01) | | 00 | (06) | | | 00 |
| 2. Less: Net operating loss from previous years (Complete Part VIII)..... | (02) | | 00 | (07) | | | 00 |
| 3. Adjusted net income (Subtract line 2 from line 1)..... | (03) | | 00 | (08) | | | 00 |
| 4. Less: Exempt amount % of line 3 or \$ (See instructions)..... | (04) | | 00 | (09) | | | 00 |
| 5. Gain (or loss) (Subtract line 4 from line 3) (Transfer the total to page 2, Part 1, line 2 T of the return or line 3 T, 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)..... | (05) | | 00 | (10) | | | 00 |

| Part V Cost of Goods Sold | | | | | | | |
|--|------|--|--|--|--|--|----|
| 1. Beginning inventory..... | (11) | | | | | | 00 |
| 2. Plus: Purchases..... | (12) | | | | | | 00 |
| 3. Direct salaries..... | (13) | | | | | | 00 |
| 4. Other direct costs (Part VI, line 17)..... | (14) | | | | | | 00 |
| 5. Total (Add lines 1 through 4)..... | (15) | | | | | | 00 |
| 6. Less: Ending inventory..... | (16) | | | | | | 00 |
| 7. Total Cost of Goods Sold (Subtract line 6 from line 5. Transfer to Part II, line 2 of this schedule)..... | (17) | | | | | | 00 |

| Part VI Other Direct Costs | | | | | | | |
|--|------|--|----|--|------|--|----|
| 1. Salaries, wages and bonuses..... | (18) | | 00 | 10. Electric power..... | (27) | | 00 |
| 2. Social security tax (FICA)..... | (19) | | 00 | 11. Water and sewage..... | (28) | | 00 |
| 3. Unemployment tax..... | (20) | | 00 | 12. Rent..... | (29) | | 00 |
| 4. State Insurance Fund Premiums..... | (21) | | 00 | 13. Packing products expenses..... | (30) | | 00 |
| 5. Health or accident plans..... | (22) | | 00 | 14. Meals expenses paid to production employees (Total \$.....) (31)..... | (32) | | 00 |
| 6. Property, contingency and public liability insurance and bonds..... | (23) | | 00 | 15. Depreciation (Submit Schedule E)..... | (33) | | 00 |
| 7. Excise taxes / Use taxes..... | (24) | | 00 | 16. Other direct costs (Submit detail)..... | (34) | | 00 |
| 8. Sales and use tax on imports..... | (25) | | 00 | 17. Total other direct costs (Add lines 1 through 16. Transfer to Part V, line 4)..... | (35) | | 00 |
| 9. Repairs and maintenance..... | (26) | | 00 | | | | |

| Part VII Detail of Other Expenses | | | | Amount | | | |
|--|------|--|--|-------------|------|---------------------|----|
| Description | | | | Regular Tax | | Alternate Basic Tax | |
| 1. | (36) | | | 00 | (42) | | 00 |
| 2. | (37) | | | 00 | (43) | | 00 |
| 3. | (38) | | | 00 | (44) | | 00 |
| 4. | (39) | | | 00 | (45) | | 00 |
| 5. | (40) | | | 00 | (46) | | 00 |
| 6. Total of Other Expenses (Add lines 1 through 5. Transfer to Part III, line 43)..... | (41) | | | 00 | (47) | | 00 |

| Part VIII Net Operating Losses from Previous Years | | | | 12 | | | | | |
|--|-------------------|-----------------------------------|--|---|----------------------------------|------|--|--|--|
| Year in which the loss was incurred (Day / Month / Year) | (A) Loss Incurred | (B) Amount used in previous years | (C) Adjustment by Section 1033.14(b)(1)(E) of the Code | (D) Amount Available (Subtract Columns B and C from Column A) | Expiration date (Day/Month/Year) | | | | |
| (01) | (13) 00 | (26) | 00 | (39) | 00 | (65) | | | |
| (02) | (14) 00 | (27) | 00 | (40) | 00 | (66) | | | |
| (03) | (15) 00 | (28) | 00 | (41) | 00 | (67) | | | |
| (04) | (16) 00 | (29) | 00 | (42) | 00 | (68) | | | |
| (05) | (17) 00 | (30) | 00 | (43) | 00 | (69) | | | |
| (06) | (18) 00 | (31) | 00 | (44) | 00 | (70) | | | |
| (07) | (19) 00 | (32) | 00 | (45) | 00 | (71) | | | |
| (08) | (20) 00 | (33) | 00 | (46) | 00 | (72) | | | |
| (09) | (21) 00 | (34) | 00 | (47) | 00 | (73) | | | |
| (10) | (22) 00 | (35) | 00 | (48) | 00 | (74) | | | |
| (11) | (23) 00 | (36) | 00 | (49) | 00 | (75) | | | |
| (12) | (24) 00 | (37) | 00 | (50) | 00 | (76) | | | |
| Total (Transfer to Part IV, line 2) | (25) 00 | (38) | 00 | (51) | 00 | (64) | | | |

Retention Period: Ten (10) years

Schedule K Individual

Rev. Oct 30 19



INCOME FROM THE SALE OF GOODS

2019

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Schedule K No. _____ of _____

Part I Questionnaire

65

Employer Identification Number, Merchant's Registration Number, Number of employees, Industrial Code, Municipal Code, etc.

Indicate if the business derived income or claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable) (See instructions).

Table with 3 columns: Concept, Indicate if you claimed expenses, Indicate if you derived 80% or more of the income from this activity.

Part II Income from the Sale of Goods

71

Regular Tax, Alternate Basic Tax

Table with 4 columns: Line number, Description, Regular Tax, Alternate Basic Tax.

Part III Operating Expenses and Deductions

81

Table with 4 columns: Section, Description, Regular Tax, Alternate Basic Tax.

| Part IV | | Determination of Gain or Loss | | 86 | | Regular Tax | | Alternate Basic Tax | |
|----------------|---|--------------------------------------|--|-----------|--|--------------------|------|----------------------------|----|
| 1. | Net income for the current year (Subtract line 45, Part III from line 7, Part II)..... | (01) | | | | 00 | (06) | | 00 |
| 2. | Less: Net operating loss from previous years (Complete Part VII)..... | (02) | | | | 00 | (07) | | 00 |
| 3. | Adjusted net income (Subtract line 2 from line 1)..... | (03) | | | | 00 | (08) | | 00 |
| 4. | Less: Exempt amount _____ % of line 3 or \$ _____ (See instructions)..... | (04) | | | | 00 | (09) | | 00 |
| 5. | Gain (or loss) (Subtract line 4 from line 3) (Transfer the total to page 2, Part 1, line 2P of the return or line 3P, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions)..... | (05) | | | | 00 | (10) | | 00 |

| Part V | | Cost of Goods Sold | |
|---------------|---|---------------------------|----|
| 1. | Beginning inventory..... | (11) | 00 |
| 2. | Plus: Purchases..... | (12) | 00 |
| 3. | Total (Add lines 1 and 2)..... | (13) | 00 |
| 4. | Less: Ending inventory..... | (14) | 00 |
| 5. | Total Cost of Goods Sold (Subtract line 4 from line 3. Transfer to Part II, line 2 of this schedule)..... | (15) | 00 |

| Part VI | | Detail of Other Expenses | | Amount | |
|----------------|---|---------------------------------|--|---------------|---------------------|
| | | Description | | Regular Tax | Alternate Basic Tax |
| 1. | (16) | | | 00 | (22) |
| 2. | (17) | | | 00 | (23) |
| 3. | (18) | | | 00 | (24) |
| 4. | (19) | | | 00 | (25) |
| 5. | (20) | | | 00 | (26) |
| 6. | Total of Other Expenses (Add lines 1 through 5. Transfer to Part III, line 43)..... | (21) | | 00 | (27) |

| Part VII | | Net Operating Losses from Previous Years | | 88 | |
|--|-------------------|---|--|---|----------------------------------|
| Year in which the loss was incurred (Day / Month / Year) | (A) Loss Incurred | (B) Amount used in previous years | (C) Adjustment by Section 1033.14(b)(1)(E) of the Code | (D) Amount Available (Subtract Columns B and C from Column A) | Expiration date (Day/Month/Year) |
| (01) | (13) | 00 (26) | 00 (39) | 00 (52) | 00 (65) |
| (02) | (14) | 00 (27) | 00 (40) | 00 (53) | 00 (66) |
| (03) | (15) | 00 (28) | 00 (41) | 00 (54) | 00 (67) |
| (04) | (16) | 00 (29) | 00 (42) | 00 (55) | 00 (68) |
| (05) | (17) | 00 (30) | 00 (43) | 00 (56) | 00 (69) |
| (06) | (18) | 00 (31) | 00 (44) | 00 (57) | 00 (70) |
| (07) | (19) | 00 (32) | 00 (45) | 00 (58) | 00 (71) |
| (08) | (20) | 00 (33) | 00 (46) | 00 (59) | 00 (72) |
| (09) | (21) | 00 (34) | 00 (47) | 00 (60) | 00 (73) |
| (10) | (22) | 00 (35) | 00 (48) | 00 (61) | 00 (74) |
| (11) | (23) | 00 (36) | 00 (49) | 00 (62) | 00 (75) |
| (12) | (24) | 00 (37) | 00 (50) | 00 (63) | 00 (76) |
| Total (Transfer to Part IV, line 2) | (25) | 00 (38) | 00 (51) | 00 (64) | |

Retention Period: Ten (10) years

Schedule L Individual

Rev. Oct 30 19



FARMING INCOME

2019

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Schedule L No. ____ of ____

Part I Questionnaire

66

1 Taxpayer 2 Spouse

Employer Identification Number, Merchant's Registration Number, Case or Concession Number, Industrial Code, Municipal Code, Date operations began, Number of employees, Location of Farming Business, Nature of business, NAICS, Percentage, Indicate if you include with this return: 1 Audited Financial Statement 2 Agreed Upon Procedures Report (AUP) Puerto Rico CPA's College Stamp No.

Indicate if the business derived income or claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable) (See instructions).

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 Farming Income

75

Regular Tax Alternate Basic Tax

Table with 4 columns: Line number, Description, Regular Tax, Alternate Basic Tax. Rows include Income, Less: Cost of goods sold, Gross income, Less: Exempt amount, Income earned through corporation, Gross income for the current year.

Part III Operating Expenses and Other Costs

83

Table with 4 columns: Line number, Description, Regular Tax, Alternate Basic Tax. Section A: Deductions reported in an informative return (Salaries, Lease, Health, etc.). Section B: Deductions not reported in an informative return (Interest, Taxes, etc.). Section C: Other deductions: Indicate the deductions that were validated with an AUP (Social Security, Unemployment, etc.).

| Part IV | | Determination of Gain or Loss | | 78 | | Regular Tax | | Alternate Basic Tax | |
|---------|--|-------------------------------|--|----|--|-------------|------|---------------------|----|
| 1. | Net income for the current year (Subtract line 46, Part III from line 7, Part II)..... | (01) | | | | 00 | (06) | | 00 |
| 2. | Less: Net operating loss from previous years (Complete Part VIII)..... | (02) | | | | 00 | (07) | | 00 |
| 3. | Adjusted net income (Subtract line 2 from line 1)..... | (03) | | | | 00 | (08) | | 00 |
| 4. | Less: Exempt amount % of line 3 or \$ (See instructions)..... | (04) | | | | 00 | (09) | | 00 |
| 5. | Gain (or loss) (Subtract line 4 from line 3) (Transfer the total to page 2, Part 1, line 2 Q of the return or line 3 Q, 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)..... | (05) | | | | 00 | (10) | | 00 |

| Part V | | Cost of Goods Sold | |
|--------|---|--------------------|----|
| 1. | Beginning inventory..... | (11) | 00 |
| 2. | Add: Purchases..... | (12) | 00 |
| 3. | Direct salaries..... | (13) | 00 |
| 4. | Other direct costs (Part VI, line 17)..... | (14) | 00 |
| 5. | Total (Add lines 1 through 4)..... | (15) | 00 |
| 6. | Less: Ending inventory..... | (16) | 00 |
| 7. | Total Cost of Goods Sold (Subtract line 6 from line 5. Transfer to Part II, line 2 of this Schedule)..... | (17) | 00 |

| Part VI | | Other Direct Costs | |
|---------|--|--------------------|----|
| 1. | Salaries, wages and bonuses..... | (18) | 00 |
| 2. | Social security tax (FICA)..... | (19) | 00 |
| 3. | Unemployment tax..... | (20) | 00 |
| 4. | State Insurance Fund Premiums..... | (21) | 00 |
| 5. | Health or accident plans..... | (22) | 00 |
| 6. | Property, contingency and public liability insurance and bonds..... | (23) | 00 |
| 7. | Excise taxes / Use taxes..... | (24) | 00 |
| 8. | Sales and Use Tax on Imports..... | (25) | 00 |
| 9. | Repairs and maintenance..... | (26) | 00 |
| 10. | Electric power..... | (27) | 00 |
| 11. | Water and sewage..... | (28) | 00 |
| 12. | Rent..... | (29) | 00 |
| 13. | Packing products expenses..... | (30) | 00 |
| 14. | Meals expenses paid to production employees (Total \$)..... | (31) | 00 |
| 15. | Depreciation (Submit Schedule E)..... | (32) | 00 |
| 16. | Other direct costs (Submit detail)..... | (34) | 00 |
| 17. | Total other direct costs (Add lines 1 through 16. Transfer to Part V, line 4)..... | (35) | 00 |

| Part VII | | Detail of Other Expenses | | Amount | |
|-------------|---|--------------------------|---------------------|--------|----|
| Description | | Regular Tax | Alternate Basic Tax | | |
| 1. | (36) | 00 | (42) | | 00 |
| 2. | (37) | 00 | (43) | | 00 |
| 3. | (38) | 00 | (44) | | 00 |
| 4. | (39) | 00 | (45) | | 00 |
| 5. | (40) | 00 | (46) | | 00 |
| 6. | Total of Other Expenses (Add lines 1 through 5. Transfer to Part III, line 44)..... | (41) | 00 | (47) | 00 |

| Part VIII | | Net Operating Losses from Previous Years | | 79 | |
|--|-------------------|--|--|---|----------------------------------|
| Year in which the loss was incurred (Day / Month / Year) | (A) Loss Incurred | (B) Amount used in previous years | (C) Adjustment by Section 1033.14(b)(1)(E) of the Code | (D) Amount Available (Subtract Columns B and C from Column A) | Expiration date (Day/Month/Year) |
| (01) | (13) 00 | (26) 00 | (39) 00 | (52) 00 | (65) |
| (02) | (14) 00 | (27) 00 | (40) 00 | (53) 00 | (66) |
| (03) | (15) 00 | (28) 00 | (41) 00 | (54) 00 | (67) |
| (04) | (16) 00 | (29) 00 | (42) 00 | (55) 00 | (68) |
| (05) | (17) 00 | (30) 00 | (43) 00 | (56) 00 | (69) |
| (06) | (18) 00 | (31) 00 | (44) 00 | (57) 00 | (70) |
| (07) | (19) 00 | (32) 00 | (45) 00 | (58) 00 | (71) |
| (08) | (20) 00 | (33) 00 | (46) 00 | (59) 00 | (72) |
| (09) | (21) 00 | (34) 00 | (47) 00 | (60) 00 | (73) |
| (10) | (22) 00 | (35) 00 | (48) 00 | (61) 00 | (74) |
| (11) | (23) 00 | (36) 00 | (49) 00 | (62) 00 | (75) |
| (12) | (24) 00 | (37) 00 | (50) 00 | (63) 00 | (76) |
| Total (Transfer to Part IV, line 2) | (25) 00 | (38) 00 | (51) 00 | (64) 00 | |

Retention Period: Ten (10) years

Schedule M Individual

Rev. Oct 30 19



INCOME FROM SERVICES RENDERED

2019

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Schedule M No. ____ of ____

Part I Questionnaire (You must fill out one schedule for each source of income) 67 1 Taxpayer 2 Spouse

Employer Identification Number, Merchant's Registration Number, Industrial Code, Municipal Code, Date operations began, Number of employees, Tax incentive under, Location of Principal Office, Nature of service, NAICS, Percentage, Optional Tax, etc.

Indicate if the business derived income or claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable) (See instructions).

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 Income from the Services 75 Regular Tax Alternate Basic Tax

Table with 4 columns: Line number, Description, Regular Tax, Alternate Basic Tax. Rows include Income, Less: Subcontracted Services, Subtotal, Less: Exempt amount under Act 135-2014, Gross income after exemption, Income earned through corporation, Gross income for the current year.

Part III Operating Expenses and Deductions 85

Table with 4 columns: Line number, Description, Regular Tax, Alternate Basic Tax. Rows include A. Deductions reported in an informative return (Salaries, commissions, lease, health, insurance, etc.), B. Deductions not reported in an informative return (Interest on business debts, taxes, depreciation, etc.), C. Other deductions (Social Security, unemployment, mileage, repairs, travel, etc.).

| Part IV | | Determination of Gain or Loss | 90 | | Regular Tax | | Alternate Basic Tax | |
|----------------|--|--------------------------------------|-----------|----|--------------------|--|----------------------------|----|
| 1. | Net income for the current year (Subtract line 46, Part III from line 7, Part II) | (01) | | 00 | (04) | | 00 | 00 |
| 2. | Less: Net operating loss from previous years (Complete Part VI) | (02) | | 00 | (05) | | 00 | 00 |
| 3. | Gain (or loss) (Subtract line 2 from line 1) (If it is a gain, transfer the total to page 2, Part 1, line 2R of the return or line 3R, 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) | (03) | | 00 | (06) | | 00 | 00 |

| Part V | | Detail of Other Expenses | Amount | | | | | |
|---------------|--|---------------------------------|--------------------|----|------|----------------------------|----|----|
| | | Description | Regular Tax | | | Alternate Basic Tax | | |
| 1. | | (07) | | 00 | (13) | | 00 | 00 |
| 2. | | (08) | | 00 | (14) | | 00 | 00 |
| 3. | | (09) | | 00 | (15) | | 00 | 00 |
| 4. | | (10) | | 00 | (16) | | 00 | 00 |
| 5. | | (11) | | 00 | (17) | | 00 | 00 |
| 6. | Total of Other Expenses (Add lines 1 through 5. Transfer to Part III, line 44) | (12) | | 00 | (18) | | 00 | 00 |

| Part VI | | Net Operating Losses from Previous Years | | | | 92 | |
|--|----------------------|---|---|--|----------------------------------|-----------|--|
| Year in which the loss was incurred (Day / Month / Year) | (A) Loss Incurred | (B) Amount used in previous years | (C) Adjustment by Section 1033.14(b)(1)(E) of the Code | (D) Amount Available <small>(Subtract Columns B and C from Column A)</small> | Expiration date (Day/Month/Year) | | |
| (01) | (13) | 00 (26) | 00 (39) | 00 (52) | 00 | (65) | |
| (02) | (14) | 00 (27) | 00 (40) | 00 (53) | 00 | (66) | |
| (03) | (15) | 00 (28) | 00 (41) | 00 (54) | 00 | (67) | |
| (04) | (16) | 00 (29) | 00 (42) | 00 (55) | 00 | (68) | |
| (05) | (17) | 00 (30) | 00 (43) | 00 (56) | 00 | (69) | |
| (06) | (18) | 00 (31) | 00 (44) | 00 (57) | 00 | (70) | |
| (07) | (19) | 00 (32) | 00 (45) | 00 (58) | 00 | (71) | |
| (08) | (20) | 00 (33) | 00 (46) | 00 (59) | 00 | (72) | |
| (09) | (21) | 00 (34) | 00 (47) | 00 (60) | 00 | (73) | |
| (10) | (22) | 00 (35) | 00 (48) | 00 (61) | 00 | (74) | |
| (11) | (23) | 00 (36) | 00 (49) | 00 (62) | 00 | (75) | |
| (12) | (24) | 00 (37) | 00 (50) | 00 (63) | 00 | (76) | |
| Total (Transfer to Part IV, line 2) | (25) | 00 (38) | 00 (51) | 00 (64) | 00 | | |

Retention Period: Ten (10) years

Schedule N Individual

Rev. Oct 30 19



RENTAL INCOME

2019

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Schedule N No. _____ of _____

Part I Questionnaire

68

Employer Identification Number, Merchant's Registration Number, Accounting Method, Municipal Code, etc.

Fully Taxable, Fully Exempt, Tax Incentives under, Case or concession number

Indicate if the business derived income or claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable) (See instructions).

Table with 3 columns: Concept, Indicate if you claimed expenses, Indicate if you derived 80% or more of the income from this activity

Part II Rental Income

77

Table with 3 columns: Line number, Regular Tax, Alternate Basic Tax

Part III Operating Expenses and Deductions

87

Main table for operating expenses and deductions with columns for description, line number, and tax amounts

| Part IV | | Determination of Gain or Loss | 70 | | Regular Tax | | Alternate Basic Tax | |
|----------------|---|--------------------------------------|-----------|--|--------------------|------|----------------------------|----|
| 1. | Net income for the current year (Subtract line 43, Part III from line 3, Part II)..... | (01) | | | 00 | (06) | | 00 |
| 2. | Less: Net operating loss from previous years (Complete Part VI)..... | (02) | | | 00 | (07) | | 00 |
| 3. | Adjusted net income (Subtract line 2 from line 1)..... | (03) | | | 00 | (08) | | 00 |
| 4. | Less: Exempt amount _____ % of line 3 or \$ _____ (See instructions)..... | (04) | | | 00 | (09) | | 00 |
| 5. | Gain (or loss) (Subtract line 4 from line 3) (Transfer the total to page 2, Part 1, line 2S of the return or line 3S, 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) | (05) | | | 00 | (10) | | 00 |

| Part V | | Detail of Other Expenses | Amount | |
|---------------|--|---------------------------------|---------------|---------------------|
| | | Description | Regular Tax | Alternate Basic Tax |
| 1. | (11) | | 00 | (17) |
| 2. | (12) | | 00 | (18) |
| 3. | (13) | | 00 | (19) |
| 4. | (14) | | 00 | (20) |
| 5. | (15) | | 00 | (21) |
| 6. | Total of Other Expenses (Add lines 1 through 5. Transfer to Part III, line 41) | (16) | 00 | (22) |

| Part VI | | Net Operating Losses from Previous Years | | | | 72 | |
|--|-------------------|---|--|---|----------------------------------|-----------|--|
| Year in which the loss was incurred (Day / Month / Year) | (A) Loss Incurred | (B) Amount used in previous years | (C) Adjustment by Section 1033.14(b)(1)(E) of the Code | (D) Amount Available (Subtract Columns B and C from Column A) | Expiration date (Day/Month/Year) | | |
| (01) | (13) | 00 (26) | 00 (39) | 00 (52) | 00 | (65) | |
| (02) | (14) | 00 (27) | 00 (40) | 00 (53) | 00 | (66) | |
| (03) | (15) | 00 (28) | 00 (41) | 00 (54) | 00 | (67) | |
| (04) | (16) | 00 (29) | 00 (42) | 00 (55) | 00 | (68) | |
| (05) | (17) | 00 (30) | 00 (43) | 00 (56) | 00 | (69) | |
| (06) | (18) | 00 (31) | 00 (44) | 00 (57) | 00 | (70) | |
| (07) | (19) | 00 (32) | 00 (45) | 00 (58) | 00 | (71) | |
| (08) | (20) | 00 (33) | 00 (46) | 00 (59) | 00 | (72) | |
| (09) | (21) | 00 (34) | 00 (47) | 00 (60) | 00 | (73) | |
| (10) | (22) | 00 (35) | 00 (48) | 00 (61) | 00 | (74) | |
| (11) | (23) | 00 (36) | 00 (49) | 00 (62) | 00 | (75) | |
| (12) | (24) | 00 (37) | 00 (50) | 00 (63) | 00 | (76) | |
| Total (Transfer to Part IV, line 2) | (25) | 00 (38) | 00 (51) | 00 (64) | 00 | | |

Retention Period: Ten (10) years

Schedule O Individual

Rev. Oct 30 19



ALTERNATE BASIC TAX

2019

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. Net Income from the sale of goods business (Schedule K Individual, Part IV, line 1, Column of the Alternate Basic Tax) | (02) | 00 |
| 2. Net income from farming business (Schedule L Individual, Part IV, line 1, Column of the Alternate Basic Tax) | (03) | 00 |
| 3. Net income from services rendered (Schedule M Individual, Part IV, line 1, Column of the Alternate Basic Tax) | (04) | 00 |
| 4. Net income from rental business (Schedule N Individual, Part IV, line 1, Column of the Alternate Basic Tax) | (05) | 00 |
| 5. Net income from manufacturing business (Schedule J Individual, Part IV, line 1, Column of the Alternate Basic Tax) | (06) | 00 |
| 6. Other income received (Add lines 1 and 2(A) through 2(O), Part I of the return or lines 1, 2 and 3(A) through 3(O), Columns B or C Schedule CO Individual, as applicable) | (07) | 00 |
| 7. Add: Deductions granted under special acts not contemplated under Sections 1033.15 of the Code | (08) | 00 |
| 8. Add (Less): 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 (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) | (10) | 00 |
| 10. Add (Less): Distributable share on the adjustments for purposes of the alternate basic tax of revocable trusts or grantor trusts (Form 480.60 F. See instructions) | (11) | 00 |
| 11. Add: Excluded and exempt income (Schedule IE Individual, Part III, line 2) | (12) | 00 |
| 12. Less: Other items not subject to alternate basic tax included in the adjusted gross income (Submit detail. See instructions) | (13) | 00 |
| 13. Less: Distributable share on net income subject to preferential rates from pass-through entities (Schedule F Individual, Part V, line 3, Column F).... | (14) | 00 |
| 14. Less: Wages received by a qualified physician under Act 14-2017 (See instructions) | (15) | 00 |
| 15. Less: Allowable deduction under Act 185-2014 (See instructions) | (16) | 00 |
| 16. Subtract lines 12 through 15 from the sum of lines 1 through 11 | (17) | 00 |
| 17. 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) | (18) | 00 |
| 18. Net Income Subject to Alternate Basic Tax (Subtract line 17 from line 16. See instructions) | (19) | 00 |

Part II Alternate Basic Tax Computation

| | | |
|---|------|----|
| 1. Total Regular Tax before the credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Part 3, line 17 of the return or line 19, Column B or C of Schedule CO Individual, as applicable) | (20) | 00 |
| 2. Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Schedule C Individual) | (21) | 00 |
| 3. Net regular tax (Subtract line 2 from line 1) | (22) | 00 |
| 4. Determine the Alternate Basic Tax as follows: If the Net Income Subject to Alternate Basic Tax (Line 18 of Part I) is: a) From \$25,000 to \$50,000, multiply line 18 of Part I by 1%. b) Over \$50,000 but not over \$75,000, multiply line 18 of Part I by 3%. c) Over \$75,000 but not over \$150,000, multiply line 18 of Part I by 5%. d) Over \$150,000 but not over \$250,000, multiply line 18 of Part I by 10%. e) Over \$250,000, multiply line 18 of Part I by 24%. This is your Alternate Basic Tax (Enter the corresponding amount on this line) | (23) | 00 |
| 5. Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (See instructions) | (24) | 00 |
| 6. Net alternate basic tax (Subtract line 5 from line 4) | (25) | 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 20 of the return or line 22, Column B or C of Schedule CO Individual, as applicable) | (26) | 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) | (27) | 00 |
| 2. Multiply line 1 by .25 and enter the result here | (28) | 00 |
| 3. Amount of alternate basic tax paid in previous years and not claimed as credit (Part IV, line 6 of this Schedule) | (29) | 00 |
| 4. Amount of credit to be claimed (Enter the smaller of line 2 or 3. Transfer to Part 3, line 21 of the return or line 23, Column B or C of Schedule CO Individual, as applicable) | (30) | 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) Adjustment under Section 1021.02(a)(6)(B)(iii) | (C) Amount Used as Credit in Previous Years | (D) Balance |
|--|--|---|--|----------------|
| 1. 2009 | (31) 00 | (36) 00 | (41) 00 | (46) 00 |
| 2. 2010 | (32) 00 | (37) 00 | (42) 00 | (47) 00 |
| 3. 2011 | (33) 00 | (38) 00 | (43) 00 | (48) 00 |
| 4. 2012 | (34) 00 | (39) 00 | (44) 00 | (49) 00 |
| 5. 2013 | (35) 00 | (40) 00 | (45) 00 | (50) 00 |
| 6. Total (Transfer to Part III, line 3 of this Schedule) | | | | (51) 00 |

Schedule P Individual

Rev. Aug 30 19



GRADUAL ADJUSTMENT

2019

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 |

93

Retention Period: Ten (10) years

Schedule Q1

Rev. 08.19



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 2I of the return or to Schedule CO Individual, line 3I, 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(k), Column D) . | | | (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 46-2000 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 2J of the return or to Schedule CO Individual, line 3J, as applicable, and to Schedule A2 Individual, line 4(k). See instructions) (20) 00

Schedule R Individual

Rev. Aug 30 19



PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS

2019

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 95 | (02) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1 | (19) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1 | (36) 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 | (20) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal | (37) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal |
| Did the entity choose the Optional tax of Section 1071.10 of the Code? (See instructions) | (04) 1 <input type="radio"/> Yes 2 <input type="radio"/> No | (21) 1 <input type="radio"/> Yes 2 <input type="radio"/> No | (38) 1 <input type="radio"/> Yes 2 <input type="radio"/> No |
| Name of entity | | | |
| Employer identification number | (05) | (22) | (39) |
| Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1)..... | (06) | (23) | (40) |
| Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1) | (07) | (24) | (41) |
| 1. Adjusted basis at the end of the previous taxable year | (08) 00 | (25) 00 | (42) 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 | (09) 00 | (26) 00 | (43) 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)) | (10) 00 | (27) 00 | (44) 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 | (11) 00 | (28) 00 | (45) 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)) | (12) 00 | (29) 00 | (46) 00 |
| 4. Adjusted Basis (Subtract line 3(j) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a)) | (13) 00 | (30) 00 | (47) 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 | (14) 00 | (31) 00 | (48) 00 |
| (b) Loss carryover from previous years (See instructions) | 00 | 00 | 00 |
| (c) Total losses (Add lines 5(a) and 5(b)) | (15) 00 | (32) 00 | (49) 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)) | (16) 00 | (33) 00 | (50) 00 |
| 7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions) | (17) 00 | (34) 00 | (51) 00 |
| 8. Available losses (The smaller of lines 5(c) or 6(d)) | (18) 00 | (35) 00 | (52) 00 |
| 9. Total income from this Schedule (Add the income determined on line 7, Columns A through C) | | | (53) 00 |
| 10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part II from all Schedules R1 Individual included) | | | (54) 00 |
| 11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C) | | | (55) 00 |
| 12. Total losses from Schedule R1 Individual (Enter the amount on line 10, Part II from all Schedules R1 Individual included) | | | (56) 00 |

| Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals 97 | Column A | | Column B | | Column C | |
|---|---------------------------------------|--------------------------------|---------------------------------------|--------------------------------|---------------------------------------|--------------------------------|
| 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 | | | | | | |
| Type of taxable year | (02) 1 <input type="radio"/> Calendar | 2 <input type="radio"/> Fiscal | (18) 1 <input type="radio"/> Calendar | 2 <input type="radio"/> Fiscal | (34) 1 <input type="radio"/> Calendar | 2 <input type="radio"/> Fiscal |
| Did the entity choose the Optional tax of Section 1115.11 of the Code? (See instructions) | (03) 1 <input type="radio"/> Yes | 2 <input type="radio"/> No | (19) 1 <input type="radio"/> Yes | 2 <input type="radio"/> No | (35) 1 <input type="radio"/> Yes | 2 <input type="radio"/> No |
| 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) Stockholder'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) 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)) | (09) | 00 | (25) | 00 | (41) | 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 | (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) 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)) | (11) | 00 | (27) | 00 | (43) | 00 |
| 4. Adjusted Basis (Subtract line 3(i) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a)) | (12) | 00 | (28) | 00 | (44) | 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 | (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 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)) | (15) | 00 | (31) | 00 | (47) | 00 |
| 7. Distributable share on corporation of individual'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 IV 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 total amount on line 10, Part IV from all Schedules R1 Individual included) | | | | | (53) | 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) | | | | | (54) | 00 |
| 2. Multiply line 1 by .90 | | | | | (55) | 00 |
| 3. Aggregated net loss from partnerships, special partnerships and corporations of individuals (Add lines 11 and 12 from Parts II and IV) | | | | | (56) | 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) | | | | | (57) | 00 |
| 5. Subtract line 4 from line 1. Transfer this amount to Form 482.0, Part 1, line 2(K) or to Schedule CO Individual, line 3(K), Column B or C, as applicable | | | | | (58) | 00 |
| 6. Carryforward for future years (Subtract line 4 from line 3. If line 3 is zero, enter zero on this line. See instructions) | | | | | (59) | 00 |

Schedule R1 Individual

Rev. Aug 30 19



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

2019

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 | (02) <input type="radio"/> 480.60 EC <input type="radio"/> K-1 | (19) <input type="radio"/> 480.60 EC <input type="radio"/> K-1 | (36) <input type="radio"/> 480.60 EC <input type="radio"/> K-1 | | | | |
| Type of taxable year | (03) <input type="radio"/> Calendar <input type="radio"/> Fiscal | (20) <input type="radio"/> Calendar <input type="radio"/> Fiscal | (37) <input type="radio"/> Calendar <input type="radio"/> Fiscal | | | | |
| Did the entity choose the Optional tax of Section 1071.10 of the Code? (See instructions) | (04) <input type="radio"/> Yes <input type="radio"/> No | (21) <input type="radio"/> Yes <input type="radio"/> No | (38) <input type="radio"/> Yes <input type="radio"/> No | | | | |
| Name of entity | | | | | | | |
| Employer identification number | (05) | (22) | (39) | | | | |
| Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1) | (06) | (23) | (40) | | | | |
| Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1) | (07) | (24) | (41) | | | | |
| 1. Adjusted basis at the end of the previous taxable year | (08) | 00 (25) | 00 (42) | | | | 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 | (09) | 00 (26) | 00 (43) | | | | 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)) | (10) | 00 (27) | 00 (44) | | | | 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 | (11) | 00 (28) | 00 (45) | | | | 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)) | (12) | 00 (29) | 00 (46) | | | | 00 |
| 4. Adjusted Basis (Subtract line 3(j) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a)) | (13) | 00 (30) | 00 (47) | | | | 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 | (14) | 00 (31) | 00 (48) | | | | 00 |
| (b) Loss carryover from previous years (See instructions) | | 00 | 00 | | | | 00 |
| (c) Total losses (Add lines 5(a) and 5(b)) | (15) | 00 (32) | 00 (49) | | | | 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)) | (16) | 00 (33) | 00 (50) | | | | 00 |
| 7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions) | (17) | 00 (34) | 00 (51) | | | | 00 |
| 8. Available losses (The smaller of lines 5(c) or 6(d)) | (18) | 00 (35) | 00 (52) | | | | 00 |
| 9. Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part II, line 10) | | | (53) | | | | 00 |
| 10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part II, line 12) | | | (54) | | | | 00 |

| Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals 98 | | Column A | Column B | Column C |
|---|--|--|--|-----------------|
| 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 | | | | |
| Type of taxable year | (02) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal | (18) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal | (34) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal | |
| Did the entity choose the Optional tax of Section 1115.11 of the Code? (See instructions) | (03) 1 <input type="radio"/> Yes 2 <input type="radio"/> No | (19) 1 <input type="radio"/> Yes 2 <input type="radio"/> No | (35) 1 <input type="radio"/> Yes 2 <input type="radio"/> No | |
| 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) Stockholder'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) 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)) | (09) | 00 (25) | 00 (41) | 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 | (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) 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)) | (11) | 00 (27) | 00 (43) | 00 |
| 4. Adjusted Basis (Subtract line 3(i) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a)) | (12) | 00 (28) | 00 (44) | 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 | (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 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)) | (15) | 00 (31) | 00 (47) | 00 |
| 7. Distributable share on corporation of individual'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 IV, line 10) | | | | (50) 00 |
| 10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part IV, line 12) | | | | (51) 00 |

Schedule X Individual

Rev. Oct 30 19



OPTIONAL TAX TO SELF EMPLOYED INDIVIDUALS
(Under Section 1021.06 of the Puerto Rico Internal Revenue Code of 2011, as amended)

2019

Taxable year beginning on _____ and ending on _____

| | | |
|--|--|---------------------------------|
| Taxpayer's Name | | Social Security Number |
| Spouse's Name | | Spouse's Social Security Number |
| Fill in one: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse | Optional tax election (Section 1021.06 of the Code): <input type="radio"/> 1 Sworn Statement (CC RI 19-02) <input type="radio"/> 2 With return | Merchant's Registration Number |

| Part I | Gross Income | | 26 |
|---------------|---|------|-----------|
| 1. | Gross income from services rendered (Line 7, Part II, Schedule M Individual)..... | (02) | 00 |
| 2. | Other income (See instructions) | (03) | 00 |
| 3. | Total taxable gross income (Add lines 1 and 2)..... | (04) | 00 |
| 4. | Exempt income (Schedule IE Individual, Part II, line 36, first Column)..... | (05) | 00 |
| 5. | Total gross income received during the year (Add lines 3 and 4)..... | (06) | 00 |
| 6. | Percentage of income from services rendered on gross income received (See instructions) | (07) | % |
| | <ul style="list-style-type: none"> • If it is less than 80%, you are not eligible for the optional tax election. Do not complete the rest of this schedule and determine your tax liability on page 2 of the return or Schedule CO Individual, as applicable. • If it is 80% or more and you elect the optional tax, continue with Part II. | | |

| Part II | Computation of the Optional Tax on Gross Income | | |
|----------------|---|------|----|
| 1. | Determine the Optional Tax as follows: If the total taxable gross income (Line 3, Part I of this Schedule) is: (a) Not over \$100,000, multiply line 3, Part I by 6%. (b) Over \$100,000, but not over \$200,000, multiply line 3, Part I by 10%. (c) Over \$ 200,000, but not over \$300,000, multiply line 3, Part I by 13%. (d) Over \$300,000, but not over \$400,000, multiply line 3, Part I by 15%. (e) Over \$400,000, but not over \$500,000, multiply line 3, Part I by 17%. (f) In excess of \$500,000, multiply line 3, Part I by 20%. This is your Optional Tax | (08) | 00 |
| 2. | Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Submit Schedule C Individual) (See instructions)..... | (09) | 00 |
| 3. | Optional tax net of the credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Subtract line 2 from line 1. Transfer this amount to Part 3, line 23 of the return)..... | (10) | 00 |