

Liquidator:	Reviewer:	<b>20</b>	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	<b>20</b>	Control Number
Field audited by:		<b>PASS-THROUGH ENTITY INFORMATIVE INCOME TAX RETURN - COMPOSITE</b>			
Date:      /      /		TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____			
R   M   N		<input type="checkbox"/> AMENDED RETURN TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL 3 <input type="checkbox"/> 52-53 WEEKS: Taxable year beginning on <u>MONTH / DAY / YEAR</u> and ending on <u>MONTH / DAY / YEAR</u> 4 <input type="checkbox"/> SHORT PERIOD: Beginning on <u>MONTH / DAY / YEAR</u> and ending on <u>MONTH / DAY / YEAR</u>			
Entity's Name		Employer Identification Number			
Postal Address		Merchant's Registration Number			
Zip Code		Industrial Code		Municipal Code	
Location of Principal Industry or Business (Number, Street, City)		Telephone - Extension (   ) -      -      -      -      -			
Type of Principal Industry or Business		Date Created Day    /Month    /Year		Place Created or Incorporated	
E-mail Address of the Contact Person		<input type="checkbox"/> Check here if you choose the optional tax under Section 1071.10 of the Code		Type of Taxpayer: <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation	
Check the corresponding box, if applicable		CHANGE OF ADDRESS: <input type="checkbox"/> Yes <input type="checkbox"/> No		Total Forms 480.60 EC	
1 <input type="checkbox"/> First return    2 <input type="checkbox"/> Last return    3 <input type="checkbox"/> Change of period (See instructions)		EXTENSION OF TIME: <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Large Taxpayer	

**Part I QUESTIONNAIRE**

1. Number of intermediate pass-through entities included on this composite return \_\_\_\_\_ ●

2. Total Schedules I (SC) included with this composite return \_\_\_\_\_

3. Did you include the detail of the group's ownership structure?  Yes  No

Part II DISTRIBUTABLE SHARE PER CATEGORY	Amount	Tax Withheld
1. Net long-term gain (or loss) on sale or exchange of capital assets (See instructions) ..... (1)	00	00
2. Net short-term gain (or loss) on sale or exchange of capital assets (See instructions) ..... (2)	00	
3. Net gain (or loss) on sale or exchange of substantially all assets dedicated to an activity under Act 78-1993 (See instructions) ..... (3)	00	
4. Net gain (or loss) on sale or exchange of property used in the business (See instructions) ..... (4)	00	00
5. Net income (or loss) from the entity's trade or business (See instructions) ..... (5)	00	00
(a) Share of net income attributable to services rendered by the owner ..... (5a)	00	
(b) Remaining net income (or loss) (Subtract line 5(a) from line 5) ..... (5b)	00	
6. Net income (or loss) from partially exempt income (See instructions) ..... (6)	00	00
7. Net income (or loss) from income subject to a preferential rate (Part VII, line 8) (See instructions) ..... (7)	00	00
8. Eligible distribution of dividends from corporations at 15% (See instructions) ..... (8)	00	00
9. Distributions of dividends subject to ____% withholding (See instructions) ..... (9)	00	00
10. Interest income from deposits in financial institutions subject to withholding (See instructions) ..... (10)	00	00
11. Interest income from deposits in financial institutions not subject to withholding (See instructions) ..... (11)	00	
12. Other interests subject to withholding at 10% rate (See instructions) ..... (12)	00	00
13. Other interests subject to ____% withholding (See instructions) ..... (13)	00	00
14. Distributable share on gain from a pass-through entity owned by the entity (See instructions) ..... (14)	00	00
15. Distributable share on loss from a pass-through entity owned by the entity (See instructions) ..... (15)	00	00
16. Others (See instructions) ..... (16)	00	00
17. <b>Total net income (or loss) from distributable share per category</b> (Add lines 1 through 16) ..... ●(17)	00	00
18. Exempt income (See instructions) ..... ●(18)	00	
19. Exempt income subject to alternate basic tax (See instructions) ..... (19)	00	
20. Adjustment for deductions not allowed for alternate basic tax and alternative minimum tax (See instructions) ..... (20)	00	
21. Other adjustments for purposes of the alternate basic tax (See instructions) ..... (21)	00	
22. Other adjustments for purposes of the alternative minimum tax (See instructions) ..... (22)	00	
23. Charitable contributions (See instructions) (Submit Schedule CC) ..... (23)	00	
24. Volume of business (See instructions) ..... (24)	00	
25. Pass-through entity's gross income (See instructions) ..... (25)	00	
(a) Gross income from services rendered ..... (25a)	00	
26. Gross income of subsidiary pass-through entities (See instructions) ..... (26)	00	
(a) Gross income from services rendered ..... (26a)	00	
27. Optional tax (Section 1071.10 of the Code) (See instructions) ..... ●(27)	00	00

**OATH**

I declare under penalty of perjury that the information included in this return, schedules and statements attached, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. The declaration of the person who prepares this return (except the taxpayer) is with respect to the information received, and this information may be verified.

Name of Managing Owner, Officer or Agent (Print)	Signature of Managing Owner, Officer or Agent	Date
Specialist's name (Print)	Name of the Firm or Business	
Registration No.	Self-employed Specialist (fill-in here) <input type="checkbox"/>	Specialist's signature
		Date

<b>Part III CREDITS</b>				<b>Pre Tax Credits Manager</b>	
<b>Use lines 1 through 3 of this part to claim <u>only</u> the tax credits that are considered Pre Tax Credits Manager. The Post Tax Credits Manager credits are claimed in Part VI.</b>					
<b>A. CREDITS SUBJECT TO THE LIMITATION PROVIDED BY SECTION 1051.13 OF THE CODE</b>					
1. A) Credit attributable to losses or investment in Capital Investment, Tourism, other funds or direct investment (See instructions) .....	(1A)				00
B) Credit for the purchase of tax credits (Complete Part V) (See instructions) .....	(1B)				00
C) Other credits not included on the preceding lines (Submit detail) (See instructions) .....	(1C)				00
<b>B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED BY SECTION 1051.13 OF THE CODE</b>					
2. A) Credit for tax withheld at source from Industrial Development dividends (Act No. 8 of 1987) (See instructions) .....	(2A)				00
B) Credit for the purchase of tax credits (Complete Part V) (See instructions) .....	(2B)				00
C) Other credits not included on the preceding lines (Submit detail) (See instructions) .....	(2C)				00
3. <b>Total of Pre Tax Credits Manager Credits</b> (Add lines 1(A) through 2(C)) .....	(3)				00
<b>Part IV TAXES PAID TO FOREIGN COUNTRIES AND THE UNITED STATES, ITS STATES, TERRITORIES AND POSSESSIONS</b>					
	Foreign Country, State, Territory or Possession of the United States				
	A	B	C	United States	Total
Name of the country, state, territory or possession .....					
1. Net income from sources within the country, state, territory or possession .....	(1)	00	00	00	00
2. Tax paid or accrued during the year .....	(2)	00	00	00	00
<b>Part V BREAKDOWN OF THE PURCHASE OF TAX CREDITS</b>					
<b>Use this Part to claim <u>only</u> the tax credits acquired through purchase and that are considered Pre Tax Credits Manager. The purchase of Post Tax Credits Manager credits is claimed in Part VI.</b>					<b>Pre Tax Credits Manager</b>
Check the box corresponding to the act (or acts) under which you acquired the credit and enter the amount:					
<b>A. CREDITS SUBJECT TO THE LIMITATION PROVIDED BY SECTION 1051.13 OF THE CODE</b>					
1. <input type="checkbox"/> Solid Waste Disposal (Act 159-2011) .....	(1)				00
2. <input type="checkbox"/> Capital Investment Fund (Act 46-2000) .....	(2)				00
3. <input type="checkbox"/> Housing Infrastructure (Act 98-2001) .....	(3)				00
4. <input type="checkbox"/> Conservation Easement (Act 183-2001) .....	(4)				00
5. <input type="checkbox"/> Revitalization of Urban Centers (Act 212-2002) .....	(5)				00
6. <input type="checkbox"/> Other: _____ (Submit detail) .....	(6)				00
7. <b>Total credit for purchase of tax credits subject to limitation</b> (Add lines 1 through 6. Transfer to Part III, line 1(B)) .....	(7)				00
<b>B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED BY SECTION 1051.13 OF THE CODE</b>					
8. <input type="checkbox"/> Tourism Development (Act 78-1993 and Act 74-2010) .....	(8)				00
9. <input type="checkbox"/> Tourism Eligible Investment (Act 60-2019) .....	(9)				00
10. <input type="checkbox"/> Film Project Investment (Act 27-2011 and Act 60-2019) .....	(10)				00
11. <input type="checkbox"/> Investment in Research and Development Activities (Section 5(c) of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019) .....	(11)				00
12. <input type="checkbox"/> Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008) .....	(12)				00
13. <input type="checkbox"/> Opportunity Zones (Act 60-2019) .....	(13)				00
14. <input type="checkbox"/> Other: _____ (Submit detail) .....	(14)				00
15. <b>Total credit for the purchase of tax credits not subject to limitation</b> (Add lines 8 through 14. Transfer to Part III, line 2(B)) .....	(15)				00

<b>Part VI TAX CREDITS POST TAX CREDITS MANAGER (See Instructions)</b>			
The tax credits claimed in this part must be duly registered in the Tax Credits Manager. The amount included must be the amount you are claiming against the tax in the return, net of all limitation.			Post Tax Credits Manager
1. Credit to hospital units for eligible payroll expenses (Act 168 of 1968, as amended) .....	(1)		00
2. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d)) .....	(2)		00
3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d)(3)(B) applicable only to eligible businesses under Section 2(d)(1)(H)).....	(3)		00
4. Credit for the purchase of products manufactured in Puerto Rico (Act 135-1997, as amended; Act 73-2008, as amended; Act 83-2010, as amended; or Act 60-2019, as amended) .....	(4)		00
5. Technology transfer investment credit (Act 73-2008, as amended - Section 5(f); Act 83-2010, as amended - Article 2.11(d); or Act 60-2019, as amended) .....	(5)		00
6. Credit for investment in research and development activities (Act 73-2008, as amended - Section 5(c); Act 83-2010, as amended - Article 2.11(c); or Act 60-2019, as amended - Section 3030.01) .....	(6)		00
7. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6) .....	(7)		00
8. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10) .....	(8)		00
9. Credit for construction investment in urban centers (Act 212-2002, as amended) .....	(9)		00
10. Credit for Puerto Rico conservation easement (Act 183-2001, as amended) .....	(10)		00
11. Credit for investment in rental housing to the elderly (Act 77-2015, as amended) .....	(11)		00
12. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended) .....	(12)		00
13. Credit for investment in housing infrastructure (Act 98-2001, as amended) .....	(13)		00
14. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended) .....	(14)		00
15. Credit for investment in opportunity zones (Act 60-2019, as amended) .....	(15)		00
16. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14) .....	(16)		00
17. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended) .....	(17)		00
18. Credit for tourism investment - Regular credit (Act 74-2010, as amended) .....	(18)		00
19. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail) .....	(19)		00

<b>Part VII DISTRIBUTABLE SHARE ON NET INCOME SUBJECT TO PREFERENTIAL RATES</b>			
	Tax Liability	Net Income	Tax Determined
1. Schedule CI Pass-Through Entity, Part V, line 5 .....	(1)	00	00
(a) Earned through subsidiaries pass-through entities (Line 1, Columns C and D, Part IX of Form 480.60 EC) .....	(1a)	00	00
2. Schedule V Pass-Through Entity, Part III, line 4 .....	(2)	00	00
(a) Earned through subsidiaries pass-through entities (Line 2, Columns C and D, Part IX of Form 480.60 EC) .....	(2a)	00	00
3. Schedule W Pass-Through Entity, Part II, line 3 .....	(3)	00	00
(a) Earned through subsidiaries pass-through entities (Line 3, Columns C and D, Part IX of Form 480.60 EC) .....	(3a)	00	00
4. Schedule X Pass-Through Entity, Part IV, line 9 .....	(4)	00	00
(a) Earned through subsidiaries pass-through entities (Line 4, Columns C and D, Part IX of Form 480.60 EC) .....	(4a)	00	00
5. Schedule Y Pass-Through Entity, Part II, line 9 .....	(5)	00	00
(a) Earned through subsidiaries pass-through entities (Line 5, Columns C and D, Part IX of Form 480.60 EC) .....	(5a)	00	00
6. Schedule Z Pass-Through Entity, Part II, line 3 .....	(6)	00	00
(a) Earned through subsidiaries pass-through entities (Line 6, Columns C and D, Part IX of Form 480.60 EC) .....	(6a)	00	00
7. Schedule AA Pass-Through Entity, Part III, line 5 .....	(7)	00	00
(a) Earned through subsidiaries pass-through entities (Line 7, Columns C and D, Part IX of Form 480.60 EC) .....	(7a)	00	00
8. Total (Add lines 1 through 7(a). Transfer to Part II, line 7) .....	(8)	00	00

Retention Period: Ten (10) years

**Schedule I (SC)**

Rev. 03.25



**PASS-THROUGH ENTITY INFORMATIVE  
INCOME TAX RETURN - COMPOSITE**

**SWORN STATEMENT**

(To be filed with Form 480.10(SC))

**2024**

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

Name \_\_\_\_\_

Taxpayer Identification Number \_\_\_\_\_

Address \_\_\_\_\_

**Type of Entity**

Partnership       Limited Liability Company

Corporation

Place of organization: \_\_\_\_\_

The undersigned, under oath, being duly sworn, hereby certifies and agrees as follows:

1. I am  Owner     Officer     Authorized representative of the entity on whose behalf I execute this sworn statement (the "Owner Entity").

2. The name, taxpayer identification number, address, type and place of organization of the Owner Entity are stated above.

3. The Owner Entity is an owner of the pass-through entity described on line 4.

4. Entity's Name: \_\_\_\_\_

Entity's Employer Identification Number: \_\_\_\_\_

Entity's address: \_\_\_\_\_

\_\_\_\_\_

Type of Entity:  Partnership  
 Limited Liability Company (LLC)  
 Corporation

Owner Entity's participation in the entity's income, gains or losses: \_\_\_\_\_ %

5. The type of income for which this sworn statement and agreement applies is:

- Distributed or undistributed Puerto Rico income from a Partnership.
- Distributed or undistributed Puerto Rico income from a LLC taxed as a Pass-Through Entity.
- Distributed or undistributed Puerto Rico income from a Corporation taxed as a Pass-Through Entity.

6. The Owner Entity does not derive other Puerto Rico source income and has no income taxable in Puerto Rico other than from the entity described on line 4.

7. This sworn statement applies for the taxable year indicated on this schedule.

8.  Check here if you submitted a Sworn Statement under Section 1062.07(a)(1)(B) of the Code.

The undersigned understands that any false statement contained herein could be punished by fine, imprisonment or both.

Under penalty of perjury, I declare that I have examined this sworn statement and agreement and, to the best of my knowledge and belief, it is true, correct and complete.

Signature of owner, officer or agent \_\_\_\_\_

Name of owner, officer or agent (Print) \_\_\_\_\_

Date \_\_\_\_\_