

Reviewer:	Liquidator:	<b>20</b>	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	<b>20</b>	Serial Number
Field audited by:		<b>EMPLOYEES OWNED SPECIAL CORPORATION</b>			
Date: ___/___/___		<b>INFORMATIVE TAX RETURN</b>			
R M N		TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____			
Entity's Name		Employer Identification Number			
Postal Address		Industrial Code		Municipal Code	
Zip Code		Merchant's Registration Number			
Location of Principal Industry or Business - Number, Street, Town		Telephone Number - Extension			
Type of Principal Industry or Business		NAICS Code		Date Incorporated	
EXTENSION OF TIME: <input type="checkbox"/> Yes <input type="checkbox"/> No		Total Forms 480.60 CPT		Date of election to operate as Employees Owned Special Corporation: Day ___ / Month ___ / Year ___	

Part I Computation of the Net Operating Income	Amount
1. Net operating income (or loss) before adjustments (Part VI, line 58)..... (1)	00
2. Allowable deduction to manufacturing businesses that do not have an exemption under any Industrial or Tax Incentives Act ..... (2)	00
3. Deduction for the creation of new jobs (Submit Schedule ET):	
a) Enter 15% of payroll or total income advances, attributable to the creation of 3 to 5 jobs ..... (3a)	00
b) Enter 20% of payroll or total income advances, attributable to the creation of 6 to 10 jobs ..... (3b)	00
c) Enter 25% of payroll or total income advances, attributable to the creation of 11 or more jobs ..... (3c)	00
d) Enter the applicable deduction ..... (3d)	00
4. <b>Total operating income (or loss)</b> (Subtract lines 2 and 3(d) from line 1)..... (4)	<b>00</b>

Part II Distributable Share per Category	Amount
1. Net long-term capital gain (or loss) on sale or exchange of capital assets (Schedule D Corporation) ..... (1)	00
2. Net short-term capital gain (or loss) on sale or exchange of capital assets (Schedule D Corporation) ..... (2)	00
3. Net gain (or loss) on sale or exchange of substantially all assets dedicated to an activity under Act 78-1993 (Schedule D Corporation) ..... (3)	00
4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation) ..... (4)	00
5. Net operating income (or loss) of the corporation (Part I, line 4)..... (5)	00
6. Net income (or loss) from partially exempt income (Schedule L (CPT), Part I, line 3)..... (6)	00
7. Eligible distribution of dividends from corporations or profits from partnerships (See instructions)..... (7)	00
8. Charitable contributions..... (8)	00
9. <b>Total</b> (Add lines 1 through 8)..... (9)	<b>00</b>

Part III Credits	Amount
1. Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Schedule C Corporation) ..... (1)	00
2. Credit for investment in the Capital Investment Fund, Tourism, other funds or direct investment (Schedule Q)..... (2)	00
3. Credit attributable to losses in the Capital Investment Fund or other funds (Schedule Q) ..... (3)	00
4. Credit for tax withheld at source from Industrial Development dividends (Act No. 8 of 1987) ..... (4)	00
5. Other credits not included on the preceding lines (See instructions) ..... (5)	00
6. Credit for the purchase of tax credits (See instructions) ..... (6)	00
7. <b>Total tax credits</b> (Add lines 1 through 6) ..... (7)	<b>00</b>

Part IV Withholdings	Amount
1. Tax withheld at source on eligible distributions of profits or dividends..... (1)	00
2. Tax withheld at source (Form 480.6B, 480.6C or 480.6SP)..... (2)	00
3. <b>Total</b> (Add lines 1 and 2)..... (3)	<b>00</b>

**OATH**

I, the undersigned (president, vice-president, treasurer, assistant treasurer, or other principal or finance officer of the corporation for which this Employees Owned Special Corporation Informative Tax Return is made), declare under penalty of perjury, that this return (including 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, made in good faith, pursuant to the Puerto Rico Internal Revenue Code of 2011, as amended, and the Regulations thereunder.

Authorized Officer's Name and Title \_\_\_\_\_ Authorized Officer's Signature \_\_\_\_\_ Date \_\_\_\_\_

**Specialist's Use Only**

I declare under penalty of perjury that this return (including 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 that prepares this return is with respect to the information received and this information may be verified.

Specialist's name (Print)	Registration No.	Firm's name	
Specialist's signature	Date	Check if self-employed Specialist <input type="checkbox"/>	Address
			Zip Code

**NOTE TO TAXPAYER**

Indicate if you made payments for the preparation of your return:  Yes  No. If you answered "Yes", require the Specialist's signature and registration number.

Retention Period: Ten (10) years

<b>Part V Determination of the Gross Operating Income</b>		
1. Net sales.....	(1)	00
2. Less: Cost of goods sold or direct costs of production (From Part VII, line 7) .....	(2)	00
3. Gross profit (or loss) on sale of goods or products (Subtract line 2 from line 1) (Gross profit margin percentage: 2018 _____ % 2019 _____ % See instructions) .....	(3)	00
4. Gain (or loss) from the sale or exchange of property used in business .....	(4)	00
5. Rent .....	(5)	00
6. Interests .....	(6)	00
7. Commissions .....	(7)	00
8. Miscellaneous income .....	(8)	00
9. <b>Total gross income</b> (Add lines 3 through 8) .....	(9)	00

<b>Part VI Deductions and Net Operating Income</b>		
<b>A. Deductions reported on informative returns:</b>		
1. Compensation to directors .....	(1)	00
2. Compensation to officers .....	(2)	00
3. Salaries, commissions and bonuses to employees (See instructions) .....	(3)	00
4. Salaries paid to young university students (Total \$ _____) Department of the Treasury's Internship Program (Total \$ _____) ..	(4)	00
5. Services rendered .....	(5)	00
6. Services subcontracted .....	(6)	00
7. Commissions to businesses .....	(7)	00
8. Lease, rent and fees paid (See instructions) (a) Personal \$ _____ (b) Real \$ _____ .....	(8)	00
9. Health or accidents plans .....	(9)	00
10. Property, contingency and public liability insurance and bonds (See instructions) .....	(10)	00
11. Telecommunication services .....	(11)	00
12. Internet and cable or satellite television services .....	(12)	00
13. Electric power .....	(13)	00
14. Water and sewage .....	(14)	00
15. Advertising .....	(15)	00
16. Royalties .....	(16)	00
17. Special contribution for professional and advisory services under Act 48-2013 (See instructions) .....	(17)	00
18. Homeowners association fees paid .....	(18)	00
19. Mortgage interests .....	(19)	00
20. Interests paid in automobiles financing lease (Submit Form 480.7D) .....	(20)	00
21. Professional associations fees paid for the benefit of employees .....	(21)	00
22. Certain other expenses (See instructions) .....	(22)	00
23. <b>Subtotal</b> (Add lines 1 through 22) .....	(23)	00
<b>B. Deductions not reported on informative returns:</b>		
24. Interests on business debts .....	(24)	00
25. Property taxes, patents and licenses:		
(a) Property tax: Personal \$ _____ Real \$ _____ .....	(25a)	00
(b) Other taxes: Patents \$ _____ Licenses \$ _____ Others \$ _____ .....	(25b)	00
(c) State Insurance Fund premiums .....	(25c)	00
(d) Sales and use tax .....	(25d)	00
26. Depreciation and amortization (Submit Schedule E) .....	(26)	00
27. Depreciation for businesses with a volume of \$3,000,000 or less (Submit Schedule E1) .....	(27)	00
28. Contributions to pension or other qualified plans (See instructions. Submit Form AS 6042.1) .....	(28)	00
29. Deduction for employers who employ handicapped persons (See instructions) .....	(29)	00
30. <b>Subtotal</b> (Add lines 24 through 29) .....	(30)	00

Retention Period: Ten (10) years

**Part VI Deductions and Net Operating Income (Continued)**

**C. Other deductions: Indicate the deductions that were validated with an Agreed Upon Procedures Report ("AUP")**

31. Social Security (FICA) .....	(31)	00
32. Unemployment tax .....	(32)	00
33. Automobiles expenses (Mileage _____) (See instructions).....	AUP <input type="radio"/> (33)	00
34. Other motor vehicle expenses (See instructions).....	AUP <input type="radio"/> (34)	00
35. Repairs and maintenance .....	AUP <input type="radio"/> (35)	00
36. Travel expenses (Total expenses \$ _____) .....	AUP <input type="radio"/> (36)	00
37. Meal and entertainment expenses (Total expenses \$ _____) (See instructions) .....	AUP <input type="radio"/> (37)	00
38. Materials and office supplies.....	AUP <input type="radio"/> (38)	00
39. Materials directly used in the trade or business .....	AUP <input type="radio"/> (39)	00
40. Stamps, vouchers and fees.....	AUP <input type="radio"/> (40)	00
41. Shipping and postage charges.....	AUP <input type="radio"/> (41)	00
42. Uniforms.....	AUP <input type="radio"/> (42)	00
43. Parking and toll.....	AUP <input type="radio"/> (43)	00
44. Office expenses (See instructions).....	AUP <input type="radio"/> (44)	00
45. Bank fees.....	AUP <input type="radio"/> (45)	00
46. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions) .....	AUP <input type="radio"/> (46)	00
47. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$ _____) .....	AUP <input type="radio"/> (47)	00
48. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) .....	AUP <input type="radio"/> (48)	00
49. Losses from fire, storm, other casualties or theft (See instructions).....	AUP <input type="radio"/> (49)	00
50. Bad debts (See instructions).....	AUP <input type="radio"/> (50)	00
51. Management fees .....	AUP <input type="radio"/> (51)	00
52. Expenses in properties leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company (See instructions) .....	AUP <input type="radio"/> (52)	00
53. Expenses for dues, subscriptions and memberships .....	AUP <input type="radio"/> (53)	00
54. Expenses related to licenses and computer programs that cannot be capitalized (See instructions).....	AUP <input type="radio"/> (54)	00
55. Other deductions (Submit detail) .....	AUP <input type="radio"/> (55)	00
56. <b>Subtotal</b> (Add lines 31 through 55).....	(56)	00
57. <b>Total deductions</b> (Add lines 23, 30 and 56).....	(57)	00
58. <b>Net operating income (or loss)</b> (Subtract line 57, Part VI from line 9, Part V. Transfer to Part I, line 1) .....	(58)	00

**Part VII Cost of Goods Sold**

1. Inventory at the beginning of the year 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "C" o "MV" .....	(1)	00
2. Purchase of materials or merchandise .....	(2)	00
3. Direct wages .....	(3)	00
4. Other direct costs (From Part VIII, line 17) .....	(4)	00
5. Cost of goods available for sale (Add lines 1 through 4) .....	(5)	00
6. Less: Inventory at the end of the year 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "C" o "MV" .....	(6)	00
7. <b>Total cost of goods sold or direct costs of production</b> (Subtract line 6 from line 5. Transfer to Part V, line 2) .....	(7)	00

**Part VIII Other Direct Costs**

Item	Amount	Item	Amount
1. Salaries, wages and bonuses .....	(1) 00	10. Electric power .....	(10) 00
2. Social security tax (FICA) .....	(2) 00	11. Water and sewage .....	(11) 00
3. Unemployment tax .....	(3) 00	12. Rent .....	(12) 00
4. State Insurance Fund premiums .....	(4) 00	13. Packing products expenses .....	(13) 00
5. Health or accidents plans .....	(5) 00	14. Meals expenses paid to production employees (Total \$ _____) .....	(14) 00
6. Property, contingency and public liability insurance and bonds .....	(6) 00	15. Depreciation (Submit Schedule E) .....	(15) 00
7. Excise taxes / Use taxes .....	(7) 00	16. Other direct costs (Submit detail) .....	(16) 00
8. Sales and use tax on imports .....	(8) 00	17. <b>Total other direct costs</b> (Add lines 1 through 16. Transfer to Part VII, line 4) .....	(17) 00
9. Repairs and maintenance .....	(9) 00		

Part IX Comparative Balance Sheet		Beginning of the year		Ending of the year	
Assets		Total		Total	
1. Cash on hands and in bank .....	(1)		00	(1)	00
2. Accounts receivable .....	(2)	00		(2)	00
3. Less: Reserve for bad debts .....	(3)	(00)		(3)	(00)
4. Inventories .....	(4)		00	(4)	
5. Other current assets .....	(5)		00	(5)	
6. Notes receivable .....	(6)		00	(6)	
7. Investments .....	(7)		00	(7)	
8. Depreciable assets .....	(8)	(00)		(8)	(00)
9. Less: Reserve for depreciation .....	(9)	00		(9)	00
10. Land .....	(10)		00	(10)	
11. Other assets .....	(11)		00	(11)	
12. <b>Total Assets</b> .....	(12)		00	(12)	00
<b>Liabilities and Net Worth</b>					
<b>Liabilities</b>					
13. Accounts payable .....	(13)	00		(13)	00
14. Accrued expenses (not paid) .....	(14)	00		(14)	00
15. Other current liabilities .....	(15)	00		(15)	00
16. Long-term notes payable .....	(16)	00		(16)	00
17. Other long-term liabilities .....	(17)	00		(17)	00
18. <b>Total Liabilities</b> .....	(18)		00	(18)	00
<b>Net worth</b>					
19. Collective Reserve Account .....	(19)	00		(19)	00
20. Social Fund Account .....	(20)	00		(20)	00
21. Internal Capital Account .....	(21)	00		(21)	00
22. <b>Total Net Capital</b> .....	(22)		00	(22)	00
23. <b>Total Liabilities and Net Worth</b> .....	(23)		00	(23)	00

Part X Reconciliation of Net Income (or Loss) per Books with Net Taxable Income (or Loss) per Return					
1. Net income (or loss) per books .....	(1)	00			
2. Taxable income not recorded on books this year (Itemize, use schedule if necessary)					
(a) _____ \$ _____					
(b) _____ \$ _____					
(c) _____ \$ _____					
Total .....	(2)	00			
3. Expenses recorded on books this year not claimed on this return (Itemize, use schedule if necessary)					
(a) Meal and entertainment (amount not deductible) \$ _____					
(b) Depreciation \$ _____					
(c) Travel and lodging expenses (amount not deductible) \$ _____					
(d) Indemnification for harassment and related costs \$ _____					
(e) _____ \$ _____					
(f) _____ \$ _____					
Total .....	(3)	00			
4. <b>Total</b> (Add lines 1 through 3) .....	(4)	00			
5. Income recorded on books this year not included on this return (Itemize, use schedule if necessary)					
(a) Exempt interest from credit notices for productivity and patronage \$ _____					
(b) Credit notices credited to the internal capital account \$ _____					
(c) _____ \$ _____					
Total .....	(5)				00
6. Deductions on this tax return not charged against book income this year (Itemize, use schedule if necessary)					
(a) Depreciation \$ _____					
(b) _____ \$ _____					
Total .....	(6)				00
7. Total (Add lines 5 and 6) .....	(7)				00
8. <b>Net taxable income (or loss) per return</b> (Subtract line 7 from line 4) (Same as line 9, Part II) .....	(8)				00

Part XI Analysis of Capital Accounts per Books		Collective Reserve	Social Fund	Internal Capital	Total
1. Balance at the beginning of the year .....	(1)	00	00	00	00
2. Net income (or loss) .....	(2)	00	00	00	00
3. Increases:					
a) Members contributions .....	(3a)	00	00	00	00
b) Others .....	(3b)	00	00	00	00
4. Decreases:					
a) Housing financing programs .....	(4a)		00	00	00
b) Contributions .....	(4b)		00	00	00
c) Property .....	(4c)	00			00
d) Others .....	(4d)	00	00	00	00
e) Permanent improvements .....	(4e)	00			00
5. Distribution of credit notices for productivity and patronage .....	(5)			00	00
6. <b>Balance at end of the year</b> .....	(6)	00	00	00	00

**Part XII Questionnaire**

	YES	NO	N/A		YES	NO	N/A
1. Did the Employees Owned Special Corporation keep any part of its records on a computerized system during this year? .....				(1)			
2. The Employees Owned Special Corporation books are in care of: Name: _____ Address: _____  E-mail: _____ Telephone: _____							
3. Indicate if the corporation had partially exempt income under the following acts: <input type="checkbox"/> Act No. 52 of 1983 <input type="checkbox"/> Act No. 26 of 1978 <input type="checkbox"/> Act 78-1993 <input type="checkbox"/> Act No. 8 of 1987 <input type="checkbox"/> Act No. 57 of 1963 <input type="checkbox"/> Other: _____							
4. Indicate if this year you elected an exemption provided by: <input type="checkbox"/> Act No. 52 of 1983 <input type="checkbox"/> Act No. 26 of 1978 <input type="checkbox"/> Act 78-1993 <input type="checkbox"/> Act No. 8 of 1987 <input type="checkbox"/> Act No. 57 of 1963 <input type="checkbox"/> Other: _____							
5. Indicate accounting method used: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (Specify): _____							
6. Did the corporation file the following documents? (a) Informative Returns (See instructions) .....				(6a)			
(b) Withholding Statement (Form 499R-2/W-2PR) .....				(6b)			
7. Is the business volume of the entity or group of related entities \$3,000,000 or more? .....				(7)			
(a) Are audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico included with this return, as established in Section 1061.15 of the Code? (See instructions) Number of the CPA Association Stamp _____				(7a)			
(b) Do you include Schedule PCI, with Uncertain Tax Positions? (Section 1061.15(f)) .....				(7b)			
8. Did the Employees Owned Special Corporation claim deductions for expenses connected with: (a) Vessels? .....				(8a)			
(b) Housing? .....				(8b)			
(c) Employees attending conventions or meetings outside Puerto Rico or the United States? .....				(8c)			
9. Did the corporation had earnings or profits related to periods when it was not an Employees Owned Special Corporation, or received in liquidations or reorganizations? .....				(9)			
Enter the amount: _____							
10. Did the Employees Owned Special Corporation distribute profits during the taxable year? .....				(10)			
11. Is the Employees Owned Special Corporation a member of other Employees Owned Special Corporation? .....				(11)			
Name: _____ Employer identification number: _____ Indicate the proportion: _____							
12. Enter the amount of exempt interest: _____							
13. Did the corporation made charitable contributions to municipalities? .....				(13)			
Enter the amount: _____							
14. Enter the amount of members: _____							
15. Number of new jobs: _____							

Retention Period: Ten (10) years



**Schedule ET**

Rev. 01.20



**List of Salaries or Income Advances  
Earned for Ordinary Members  
During the Taxable Year**

**20\_\_**

Type of Industry or Business \_\_\_\_\_

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

Taxpayer's Name

Employer Identification Number

Ordinary Member's Name	Social Security Number	Beginning date of employment	Classification (N=New) (E=Existent)	Salary or income advance earned during the taxable year

**TOTAL**

Schedule L (CPT)

Rev.01.20



PARTIALLY EXEMPT INCOME

20\_\_

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

Table with 3 columns: Entity's Name, Case Number, Employer Identification Number

Partially Exempt Income (Check one): Act No. 52 of 1983, Act 78-1993, Other: \_\_\_\_\_, Act No. 47 of 1987, Act 225-1995

Part I Net Income (or Loss)

Table with 3 columns: Description, Line Number, Amount. Rows 1-3: Net operating income, Exempt amount, Net income

Part II Gross Profit on Sales or Production and Other Income

Table with 3 columns: Description, Line Number, Amount. Rows 1-8: Net sales, Less: Cost of goods sold, Gross profit, Capital assets gain, Gain from sale of property, Interests, Other income, Total gross income

Part III Deductions and Net Operating Income

Table with 3 columns: Description, Line Number, Amount. Section A: Deductions reported on informative returns (lines 1-23). Section B: Deductions not reported on informative returns (lines 24-30)



**Part III Deductions and Net Operating Income (Continued)**

**C. Other deductions: Indicate the deductions that were validated with an Agreed Upon Procedures Report ("AUP")**

31. Social Security (FICA) .....	(31)	00
32. Unemployment tax .....	(32)	00
33. Automobiles expenses (Mileage _____) (See instructions).....	AUP <input type="radio"/> (33)	00
34. Other motor vehicle expenses (See instructions).....	AUP <input type="radio"/> (34)	00
35. Repairs and maintenance .....	AUP <input type="radio"/> (35)	00
36. Travel expenses (Total expenses \$ _____).....	AUP <input type="radio"/> (36)	00
37. Meal and entertainment expenses (Total expenses \$ _____) (See instructions).....	AUP <input type="radio"/> (37)	00
38. Materials and office supplies.....	AUP <input type="radio"/> (38)	00
39. Materials directly used in the trade or business .....	AUP <input type="radio"/> (39)	00
40. Stamps, vouchers and fees.....	AUP <input type="radio"/> (40)	00
41. Shipping and postage charges.....	AUP <input type="radio"/> (41)	00
42. Uniforms.....	AUP <input type="radio"/> (42)	00
43. Parking and toll.....	AUP <input type="radio"/> (43)	00
44. Office expenses (See instructions).....	AUP <input type="radio"/> (44)	00
45. Bank fees.....	AUP <input type="radio"/> (45)	00
46. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions).....	AUP <input type="radio"/> (46)	00
47. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$ _____) .....	AUP <input type="radio"/> (47)	00
48. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) .....	AUP <input type="radio"/> (48)	00
49. Losses from fire, storm, other casualties or theft (See instructions).....	AUP <input type="radio"/> (49)	00
50. Bad debts (See instructions).....	AUP <input type="radio"/> (50)	00
51. Management fees .....	AUP <input type="radio"/> (51)	00
52. Expenses in properties leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company (See instructions) .....	AUP <input type="radio"/> (52)	00
53. Expenses for dues, subscriptions and memberships .....	AUP <input type="radio"/> (53)	00
54. Expenses related to licenses and computer programs that cannot be capitalized (See instructions).....	AUP <input type="radio"/> (54)	00
55. Other deductions (Submit detail) .....	AUP <input type="radio"/> (55)	00
56. <b>Subtotal</b> (Add lines 31 through 55).....	(56)	00
57. <b>Total deductions</b> (Add lines 23, 30 and 56).....	(57)	00
58. <b>Net Operating Income (or loss)</b> (Subtract line 57, Part III from line 8, Part II) .....	(58)	00

**Part IV Cost of Goods Sold**

1. Inventory at the beginning of the year 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "C" o "MV" .....	(1)	00
2. Purchase of materials or merchandise .....	(2)	00
3. Direct wages .....	(3)	00
4. Other direct costs (From Part V, line 17) .....	(4)	00
5. Cost of goods available for sale (Add lines 1 through 4) .....	(5)	00
6. Less: Inventory at the end of the year 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "C" o "MV" .....	(6)	00
7. Total cost of goods sold or direct costs of production (Subtract line 6 from line 5. Transfer to Part II, line 2) .....	(7)	00

**Part V Other Direct Costs**

Item	Amount	Item	Amount
1. Salaries, wages and bonuses .....	(1) 00	10. Electric power .....	(10) 00
2. Social security tax (FICA) .....	(2) 00	11. Water and sewage .....	(11) 00
3. Unemployment tax .....	(3) 00	12. Rent .....	(12) 00
4. State Insurance Fund premiums .....	(4) 00	13. Packing products expenses .....	(13) 00
5. Health or accidents plans .....	(5) 00	14. Meals expenses paid to production employees (Total \$ _____) .....	(14) 00
6. Property, contingency and public liability insurance and bonds .....	(6) 00	15. Depreciation (Submit Schedule E) .....	(15) 00
7. Excise taxes / Use taxes .....	(7) 00	16. Other direct costs (Submit detail) .....	(16) 00
8. Sales and use tax on imports .....	(8) 00	17. <b>Total other direct costs</b> (Add lines 1 through 16. Transfer to Part IV, line 4) .....	(17) 00
9. Repairs and maintenance .....	(9) 00		