Form 480.20(EC) F	Rev. 12.22	_					
Reviewer:	Liquidator:	20	GOVERNMENT OF DEPARTMENT OF		20	Contr	rol Number
Field audited by:			INFORMATIVE INCO	ME TAX RETU	RN	AMEN	DED RETURN
Date _			PASS-THROU			Check here if you 480.60EC (See in	u are amending only Forms structions)
R M N			TAXABLE YEAR BI		00	TAXABLE YEAR: 1 CAL	
Entity's Name			, 20AND ENDI	Employer Identifi	_, 20 cation Number	MONTH / DAY /YEAR_ and	ble year beginning on dending on <u>MONTH / DAY / YEAF</u>
						4 SHORT PERIOD: Begins and ending on MONTH / D	inning on <u>MONTH</u> / <u>DAY</u> / <u>YEAR</u>
Postal Address			Zip Code	Industrial Code	Municipal Code		eipt Stamp
Location of Princip	pal Industry or Business	- Number		Telephone Numb	er - Extension		
Type of Principal	Industry or Business		NAICS Code	Date created or	·		
Merchant's Regist	tration Number		Place created or incorporated	Day/ Month	/ Year		
				Form AS 6045	with this return	Receipt Number:	
	nding box, if applicable: 1		eturn 2 Last return ward, or compensation); or (b) sell, exch		d (See instructions)	Amount:	ligital asset)? Yes No
, ,	if you are a Private (See instructions)		ck here if this is the first return filed	Check here if	you are a member	of a group of related	Total Forms 480.60 EC
			a pass-through entity (See inst.) r Section 1071.10 of the Code (Su	entities. Grou	p Number		ayer (See instructions)
	pe of Exemption	ar tax arraci	Couldn't of the Code (Co	Brille Collegate BB 1 a	ioo miougii Emity	Largo Tuxpo	YES NO
1. Indicate if the	entity has an exemption	decree. If t	the answer is "Yes", indicate the a	ct			
2. If the entity had 3. Is the entity as	as an exemption decre shareholder of other er	ee, did it cl ntity with ar	noose not to apply the exemption exemption decree currently in e	n for this year? ffect? (If it is more th	an one entity subr	nit detail)	
Indicate: Entity	/'s name		Employer identification	ation number			
	visions of your decree tributable share per c		ed under: 1 Special Partners	snip 2 Corpora	tion of Individuals	Amount	Tax Withheld
			of capital assets (Schedule D Pa	ass-Through Entity)	(1)	Amount	Tax Withheld
<ol><li>Net short-term</li></ol>	gain (or loss) on sale or	exchange o	of capital assets (Schedule D Pass	-Through Entity)	(2)	00	
D Pass-Thro	uáh Entity)		ally all assets dedicated to an activi		` (3)	00	
4. Net gain (or los	ss) on sale or exchange	of property	y used in the business (Schedule siness (Part XII, lines 5 and 6, as a	D Pass-Through Enti	ity)(4)	00	
Net income (or a) Share of the	r loss) from the entity's to net income attributable t	rade or bu: o services r	siness (Part XII, lines 5 and 6, as a endered by the owners	ipplicable)(See instri (5a)	uctions) (5)	00	00
b) Remaining	net income (or loss) (S	ubtract line	5(a) from line 5)	(5b)	00	00	000
7. Net income (or	r loss) from partially exer r loss) from income subj	npt income ect to a pre	(Schedule L Pass-Through Entity ferential rate (Part XIII, line 8)(See	, Part i, line 5) (See ins e instructions)	(7)	00	00
8 Fliaible distrib	ution of dividends from a	cornoration	is at 15% (See instructions)		(8)	00	00
10. Interest incom	ne from deposits in finan	cial institut	holding (See instructions)ions subject to withholding (See ir ons not subject to withholding (Se	structions)	(10)	00	00
11. Interest incom	ie from deposits in finan Is subject to withholdin	cial instituti g at 10% r	ons not subject to withholding (Se	e instructions)	(11)	00	00
13. Other interest	ts subject to withingthis	thholding (	ate (See instructions)(See instructions)		(13)	00	00
14. Distributable s	share on gain from a pas share on loss from a pas	ss-through ss-through	entity owned by the entity (See in entity, owned by the entity (See in	structions)	(14)	00	00
16. Others (Subr	mit detail)		re per category (Add lines 1 throu		(16)	00	00
17. Total net incor	me (or ioss) from distrib ne (Submit Schedule IE	utable sna E Pass-Thr	re per category (Add lines 1 throu ough Entity)	gn 16)	(17) (18)	00	00
19. Exempt incom	ne subject to alternate b	asic tax (S	ough Entity)	h Entity)	(19)	00	
21. Other adjustm	nents for purposes of the	e alternate	basic tax (See instructions)		(21)	00	
22. Other adjustm	nents for purposes of the	e alternativ etail)	the basic tax and alternative minimulasic tax (See instructions)e minimum tax (See instructions	)	(22)	00	
24. Volume of bu	usiness (See instructi	ons)	ructions)es (See instructions)		(24)	00	
25. Pass-through (a) Gross inco	entity's gross income ome from services ren	(See insti	ructions)	(25a)	(25)	00	
26. Gross income	of subsidiary pass thr	ough-entiti	es (See instructions)	(OC.)	(26)	00	
27. Optional tax (S	Section 1071.10 of the	laerea Code) (See	instructions)	(20a)	(27)	00	00
		, ,	C	ATH			T
declare under pe	nalty of perjury, that this	, the return (inc	managing partner or principal offic cluding schedules and statements a ood faith, pursuant to the Puerto	er of the entity for whattached) has been ex	nich this informativ amined by me and	re income Tax Return Pa I to the best of my know	vledge and belief, is a true,
correct and com	piete informative return,	made in g	ood faith, pursuant to the Puerto	Rico internal Revenue	e Code of 2011, as	s amended, and the Re	julations thereunder.
	Managing partne	er's or Principal	officer's signature			Date	
I declare under	penalty of periury th	at this ret	Spec urn (including schedules and s	ialist's Use Only tatements attached	) has been exam	ined by me, and to th	e best of my knowledge
		nplete reti	urn (including schedules and s urn. The declaration of the pers	son who prepares the	his return is with	respect to the inform	nation received, and this
Specialist's name (Pr			Registration No.	Firm's name			
Specialist's size of	Δ		Date	Chook if solf !	ayad Addrass		
Specialist's signature	<del>c</del>		Date	Check if self-emplo specialist	oyed Address		Zip code
NOTE TO TAXE	PAYER: Indicate if you made	payments fo	or the preparation of your return:	res No. If you answ	wered "Yes", require t	the Specialist's signature a	
			Retention Peri	od: Ten (10) years			

5.	Credit for the establishment of an eligible conservation easement or donation of eligible land (Act 183-2001, as amended			00		00
c	(See instructions)	(5)		00		00
0. 7	Credit for the purchase of tax credits (Complete Part VI) (See instructions)	(O) .7)		00		00
1.	B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED BY SECTION 1051.13 OF THE CODE	(')		30		30
8.	Credit for tax withheld at source from Industrial Development dividends (Act No. 8 of 1987)	(8)		00		00
	Credit for investment in film industry development (Act 27-2011):   1 Film Project or  2 Infrastructure Project					
	(See instructions)	(9)		00		00
	Credit for the purchase or transmission of television programming made in P.R. (Section 1051.14) (See instructions)	(10)	)	00		00
11.	Credit for contributions to former governors foundations (See instructions)	(11)	)	00		00
12.	Credit for contributions to: 1 Santa Catalina's Palace Patronage 2 Patronage of the State Capito	) )		00		00
12	of the Legislative Assembly (See instructions)	(12) (13)		00		00
13. 1/1	Credit for investment (Section 6 of Act 73-2008)  Credit for investment in opportunity zones (Act 60-2019)	(14)		00		00
15.	Credit for the purchase of tax credits (Complete Part VI) (See instructions)	(15)		00		00
16.	Other credits not subject to limitation not included on the preceding lines (Submit detail)	. (16)		00		00
	art V Taxes Paid to Foreign Countries and the United States, its States, Territories and Pose					
	Foreign Country, State, Territory or Possession of the					
	A B	C		States	s Total	
Na	me of the country, state, territory or possession					
	Netincome from sources within the country, state, territory or possession (1) 00 00		00		00	00
	Fax paid during the year		00		00	00
	art VI Breakdown of the Purchase of Tax Credits (See instructions)	Н	30	V	- 4	00
	Check the box corresponding to the act (or acts) under which you acquired the credit and enter the amount:		A - Pre Tax Credits		B - Post Tax Credits	s
	A. CREDITS SUBJECT TO THE LIMITATION PROVIDED BY SECTION 1051.13 OF THE CODE		Manager		Manager	
1.		(1)		00		00
2.	Capital Investment Fund (Act 46-2000)	(2)		00		00
3.		(3)		00		00
4.	Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families or investmen	nt				
	in the Acquisition, Construction, or Rehabilitation of Affordable Housing to the Elderly (Act 140-2001, a	s				
	amended)	(4)		00	_	00
5.	Conservation Easement (Act 183-2001)			00		00
6.	Revitalization of Urban Centers (Act 212-2002)			00		00
7.			-	00		00
8.	Total credit for the purchase of tax credits subject to limitation (Add lines 1 through 7, Columns A and B, respectively Transfer to Part IV, line 6)	/. /o\		00		00
	P. OPENITS NOT SUPJECT TO THE LIMITATION PROVIDED BY SECTION 4454 42 OF THE CORE	(6)		00		00
9.	B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED BY SECTION 1051.13 OF THE CODE  Tourism Development (Act 78-1993 and Act 74-2010)	(Q)		00		00
9. 10				00		00
11	· , , ,			00		00
12				00		00
13				00		00
	Economic Incentives (Industrial Investments) (Section 6 of the Act 73-2008)	(14)		00		00
15	Green Energy Incentives (Research and Development) (Act 83-2010)	(15)		00		00
16	Research and Development Investment (Act 60-2019)	(16)		00		00
17	Deportunity Zones (Act 60-2019)	(17)		00		00
18	Other:	(18)	)	00		00
19	Total credit for the purchase of tax credits not subject to limitation (Add lines 9 through 18, Columns A and B, respectively	/.		00		00
	Transfer to Part IV, line 15)	(19)	1	00		00
P	Tax computation on built-in gain					
1.	Tax liability (Schedule GI Pass-Through Entity, Part IV, line 14)			(1)	<u></u>	00
	Less amount paid:					
	(a) Automatic extension or original return	. (2	2a)	00		
	(b) Estimated tax and tax withheld at source (See instructions)	. (21	2b)	00		
	(c) With the return(d) Total (Add lines 2(a) through 2(c))	. (2	<sup>2</sup> C)			00
3.	Balance of tax due (Subtract line 2(d) from line 1. If line 2(d) is more than line 1, enter the difference on line 4)			(3)		00
	Amount overpaid (Subtract line 2(d) from line 1)					00
	D. 4. D. 1. T. 40					
	Retention Period: Ten (10) years					

orm	480.20(EC) Rev. 12.22	Pass	-Through Entity - Page
Pa	rt VIII Determination of the Gross Operating Income		
Α.	. Sale of goods income and income from construction work		
	1. Net sales of good or products and income from construction work (See instructions)	(1)	0
	2. Less: Costs of goods sold or direct costs of production (From Part X, line 7)		0
	3. Gross profit (or loss) on sale of goods or products (Subtract line 2 from line 1)		
	(Gross profit margin percentage: 2021% 2022%. See instructions)	(3)	0
В.	. Manufacturing income		
	4. Income		0
	5. Less: Cost of goods sold or direct cost of production (From Part X, line 7)	(5)	0
	6. Gross profit (or loss) on manufacturing (Subtract line 5 from line 4)		
	(Gross profit margin percentage: 2021 % 2022 %. See instructions)	(6)	0
C.	. Services income		
	7. Gross income on sale of services: (a) Rendered directly by the entity \$ and (b) Earned through pass-through entit		
	\$	(7)	0
D.	. Other income		
	8. Net gain (or loss) from property used in business other than capital asset (Schedule D Pass-Through Entity, Part IV, line 14)	(8)	0
	9. Net gain (or loss) from property used in business and taxable as long-term capital gain (Schedule D Pass-Through Entity, Part V, line 15)		0
	10. Rent		0
	11. Interests: (a) Subject to the preferential rate of 10%(b) Others	(11)	0
	12. Dividends from corporations: (a) Domestic (b) Foreign	(12)	0
	13. Distributable share on net income from pass-through entities (Schedule R Pass-Through Entity)		0
	14. Net income derived from the operations of an international financial entity that operates as a bank unit		0
	15. Freight and fares		0
	16. Royalties	(16)	0
	17. Debt discharge (Submit Form 480.6A)	(17)	0
	18. Public shows		0
	19. Other payments reported in a Form 480.6A or 480.6B.	(19)	0
	20. Miscellaneous income (Submit details)		0
	21. Total income (Add lines 3 and 6 through 20)	(21)	0
	22. Less: Exempt amount under Act 135-2014 (See instructions) (Service income \$)	(22)	0
	23. Total gross operating income (Subtract line 22 from line 21)	(23)	0
Par	rt IX Deductions		
	Downley T		Alternate Basic or
٨	. Deductions that must be reported on informative returns:	ax	Alternate Minimum Tax
Λ.	Compensation to directors (See instructions Part XIV)	00	0
	1. Compensation to directors (See instructions) art XIV /		
	2 Compensation to officers (See instructions Part XV)	00	
	Compensation to officers (See instructions Part XV)	00	0
	3 Salaries, commissions and bonuses to employees (See instructions)		0
	Salaries, commissions and bonuses to employees (See instructions)		0
	3. Salaries, commissions and bonuses to employees (See instructions)	00	0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00	0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00	0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00	0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00	0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
R	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions). 4. Salaries paid to young university students (Total\$	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3 Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	Salaries, commissions and bonuses to employees (See instructions)   3	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions). 4. Salaries paid to young university students (Total\$ ) "Internship Program of the Department of the Treasury" (Total\$ ) (See instructions). 5. Payments for services rendered in Puerto Rico (See instructions). 6. Payments for services rendered outside of Puerto Rico (See instructions). 7. Services subcontracted 8. Lease, rent and fees paid (See instructions) (Personal\$ ) (Real\$ ) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Insurance premiums (Except contributions to health or accident plans) (See instructions) 9. Internet and cable or satellite television services 10. Internet and cable or satellite te	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	Salaries, commissions and bonuses to employees (See instructions)   3   4   Salaries paid to young university students (Total\$   "Internship Program of the Department of the Treasury" (Total\$	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and boruses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and borses to employees (See instructions). 4. Salaries paid to young university students (Total\$	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)   3   4. Salaries paid to young university students (Total\$   "Internship Program of the Department of the Treasury" (Total \$   (See instructions)   (9   (5   Easter)   (See instructions)   (9   Easter)   (See instructions)   (9   Easter)   (See instructions)   (9   Easter)   (See instructions)   (9   Easter)   (9   Easter)   (See instructions)   (9   Easter)   (9   Easter)   (9   Easter)   (9   Easter)   (10   Easter)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
В.	3. Salaries, commissions and bonuses to employees (See instructions)   3   4. Salaries paid to young university students (Total\$   "Internship Program of the Department of the Treasury" (Total \$   (See instructions)   (9   (5   Easter)   (See instructions)   (9   Easter)   (See instructions)   (9   Easter)   (See instructions)   (9   Easter)   (See instructions)   (9   Easter)   (9   Easter)   (See instructions)   (9   Easter)   (9   Easter)   (9   Easter)   (9   Easter)   (10   Easter)	00 00 00 00 00 00 00 00 00 00 00 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

C. Other deductions: Indicate if you include with this raturn (Sae instructions)   — 1 Audited Financial Statement   — 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association Statement   — 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association Statement   — 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association Statement   — 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association   — 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association   — 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association   — 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association   — 2 Agreed Upon Procedures Report ("AUP")   — 2 Agreed Upon Pro	Part	X Deductions (Continued)				
Stamp					Regular Tax	or Alternative
Accredited Agent No.   33. Automotible expresses (Mileage   (See instructions).   AUP   DDC   5%   0.0   0	S	tamp 3	Due diligence verification	on form ("DDC") Specialist		
34 Other motor vehicle appenses (See instructions)	Α	ccredited Agent No				
38 Figure (and maintenance   AUP   DDC   06   00   00   00   00   00   37 Mael and entertainment expenses (Total expenses \$   ) (See instructions)   AUP   DDC   06   00   00   00   00   00   00   0					(00)	
35 Type segretices (Total expenses 2   )					(0.7)	
37 Meal and contributions and office supplies   Noe instructions    AUP   DDC   6   00   00   00   00   00   00   00	3	5. Repairs and maintenance		AUPO DDCO	(00)	
38 Materials and office supplies	3	5. Travel expenses (Total expenses \$)		AUPO DDCO	(00)	
38 Materials used directly in the trade or business	3	/. Meal and entertainment expenses (1 otal expenses \$	(See instructions)	AUPO DDCO	(0.)	
40   Stamps, vouchers and fees					(00)	
41 Postage and shipping charges					(00)	
43. Parking and tol	1 4	1. Postage and shipping charges	***************************************	ALIPO DDC	(10)	
43 Parking and toll	4	7. Fostage and shipping charges		AUPO DDC	` '	
44. Office expenses  AUP DDC (46 00)  45. Bank fees  AUP DDC (46 00)  46. Bad debts  AUP DDC (46 00)  47. Contributions to educational contributions accounts for the employee's beneficiaries  (See instructions)  47. Contributions to educational contributions accounts for the employee's beneficiaries  AUP DDC (47 00)  48. Expenses incurred or paid to stockholders, persons or related entities outside of Puetro Rico (See instructions) (Total \$ 00 00  49. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions)  50. Losses from fires, storms, other casuallies, or theft (See instructions)  51. Management fees  52. Expenses in property leased to the Puetro Rico Industrial Development Company or Warehouse of the Puetro Rico Trade and Export Company (See instructions)  52. Expenses in property leased to the Puetro Rico Industrial Development Company or Warehouse of the Puetro Rico Trade and Export Company (See instructions)  53. Other deductions (Submit debit)  54. Subtract (Add lines 33 harouph 33)  55. Total deductions National State of See August (Add lines 32 National)  56. Charitable contributions  57. Total deductions (Add lines 35 and 56)  58. 00  59. 00  50. See Augustment for deductions (Add lines 55 and 56)  59. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total deductions (Add lines 35 and 56)  50. 00  50. See Total d					` '	
46. Bad debts						
46. Bad debts 47. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions) 48. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$ 48. Expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) (Total \$ 49. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) 50. Losses from fires, storms, other casualities, or theft (See instructions) 51. Management fees 51. Management fees 61. Management fees 62. Despenses in property leased to the Puerto Rico Industrial Development Company or Warehouse 63. Other deductions (Submit detail) 64. Subtract (Add lines 35 through 53) 65. Subtract (Add lines 35 through 53) 65. Charitable contributions 65. Charitable contributions 65. Total deductions before charitable contributions (Add lines 20, 32 and 54) 65. Charitable contributions 65. Subtract (Add lines 35 through 53) 67. Total deductions (Add lines 55 stores) 68. All public contributions 69. Dotal deductions on the public of the public contributions 69. Dotal deductions on the public contributions 69. Dotal deductions on the public contributions to the public c	4	5. Bank fees		AUP O DDC O		
See instructions	4	6. Bad debts		AUPO DDCO	(46) 00	00
48. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$\frac{1}{2}\$ \\  49. Deduction for expenses incurred or paid to stockholders, persons of related entities, fully deductible (See instructions) \\  50. Losses from fires, storms, other casualties, or theft (See instructions) \\  50. Losses from fires, storms, other casualties, or theft (See instructions) \\  50. Losses from fires, storms, other casualties, or theft (See instructions) \\  50. Losses from fires, storms, other casualties, or theft (See instructions) \\  51. Management fees \\  52. Expenses in properly leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company (See instructions) \\  51. AUP DDC 60 00 00 00 00 00 00 00 00 00 00 00 00	4					
See instructions   Total   \$		(See instructions)		AUP	(47)	00
49. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions)  50. Losses from fires, storms, other casualties, or theft (See instructions)  50. Losses from fires, storms, other casualties, or theft (See instructions)  51. Management fees  62. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company (See instructions)  52. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company (See instructions)  53. Other deductions (Submit detail)  54. Subtotal (Add lines 33 through 53)  55. Total deductions before charitable contributions  56. Charitable contributions  57. Total deductions (Add lines 55 and 56)  58. Adjustment for deductions (Add lines 55 and 56)  58. Adjustment for deductions not allowed for alternate basic tax and alternative minimum tax (Line 55, first Column less line 55, second Column Enter here the result and transfer to Part II, line 20).  Part X Cost of Goods Sold  1. Inventory at the beginning of the year 1	4	8. Expenses incurred or paid to stockholders, persons of	related entities outside of P	uerto Rico	00	
deductible (See instructions)	١.	(See instructions) (Total \$)		AUPO DDCO	(48)	00
S0. Losses from fires, storms, other casualties, or theft (See instructions)	4	9. Deduction for expenses incurred or paid to stockhold	ders, persons or related ent	ities, fully	00	
S1. Management fees	_ ا	deductible (See instructions)	:tti	AUPO DDCO	(10)	
State   Stat	5	J. Losses from fires, storms, other casualties, or theπ (See	instructions)	AUPO DDC	(00)	
of the Puerto Rico Trade and Export Company (See instructions)	5	7. Wallayellielli 1865	I Development Company or V	Marehouse	(51)	
S3. Other deductions (Submit detail)					(52)	00
S4 Subtotal (Add lines 33 through 53)	5	3 Other deductions (Submit detail)	structions)	AUPO DDCO	(53) 00	
Second Column. Enter here the result and transfer to Part II, line 20)	5	4 Subtotal (Add lines 33 through 53)			(54) 00	00
Second Column. Enter here the result and transfer to Part II, line 20)	5	5. Total deductions before charitable contributions (Add li	nes 20, 32 and 54)		(55)	00
S3. Adjustment for deductions not allowed for alternate basic tax and alternative minimum tax (Line 55, first Column less line 55, second Column. Enter here the result and transfer to Part II, line 20)	5	6. Charitable contributions			(56)	
Solicition   Sol	5	7. Total deductions (Add lines 55 and 56)			(57) 00	00
Part X   Cost of Goods Sold	5					
1.   Inventory at the beginning of the year 1		55, second Column. Enter here the result and transfer t	Part II, line 20)		(58)	00
1.   Inventory at the beginning of the year 1	Part	Cost of Goods Sold				
2. Purchase of materials or merchandise   2   00   00   00   00   00   00   00	1	eventory at the beginning of the year 1 "C" 2 "C"			(1)	00
3	2 1	Purchase of materials or merchandise	, 0 1010		(2)	
A. Other direct costs (From Part XI, line 17)						
5. Cost of goods available for sale (Add lines 1 through 4)	4. (	Other direct costs (From Part XI, line 17)			(4)	00
6. Less: Inventory at the end of the year 1	5. (	Cost of goods available for sale (Add lines 1 through 4).			(5)	00
Total cost of goods sold or direct costs of production (Subtract line 6 from line 5. See instructions)	6. I	ess: Inventory at the end of the year 1 7 "C" 2	"C" o "MV"		(6)	00
Salaries, wages and bonuses	7.	otal cost of goods sold or direct costs of production (Sub	tract line 6 from line 5. See in	nstructions)	(7)	00
Salaries, wages and bonuses	Part	XI Other Direct Costs				
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. Contribution to health or accidents plans       (5)       00       14. Meals expenses paid to production employees       (14)       00         6. Insurances premiums (Except contributions to health or accidents plans)       (6)       00       15. Depreciation (Submit Schedule E No or Schedule       00         7. Excise taxes / Use taxes       (7)       00       E1 No)       (15)       00         8. Sales and use tax on imports       (8)       00       16. Other direct costs (Submit detail)       (16)       00         9. Repairs and maintenance       (9)       00       17. Total other direct costs (Add lines 1 through 16. Transfer			Amount	İtem	1	Amount
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. Contribution to health or accidents plans       (5)       00       14. Meals expenses paid to production employees       (14)       00         6. Insurances premiums (Except contributions to health or accidents plans)       (6)       00       15. Depreciation (Submit Schedule E No or Schedule       00         7. Excise taxes / Use taxes       (7)       00       E1 No)       (15)       00         8. Sales and use tax on imports       (8)       00       16. Other direct costs (Submit detail)       (16)       00         9. Repairs and maintenance       (9)       00       17. Total other direct costs (Add lines 1 through 16. Transfer						
2.	] ].   o	Saiaries, wages and bonuses(1)	00 10	Weter and severe	(10)	
4. State Insurance Fund premiums						
5. Contribution to health or accidents plans       (5)         6. Insurances premiums (Except contributions to health or accidents plans)       (6)         7. Excise taxes / Use taxes       (7)         8. Sales and use tax on imports       (8)         9. Repairs and maintenance       (9)     14. Meals expenses paid to production employees  (Total \$	ა. ქ	Unemployment tax				
6. Insurances premiums (Except contributions to health or accidents plans)       (6)       (7)       (7)       (8)       (8)       (9)       (9)       (9)       (14)       (14)       (14)       (14)       (14)       (14)       (14)       (14)       (15)       (15)       (15)       (15)       (15)       (15)       (15)       (15)       (15)       (16)						00
accidents plans			14			00
7. Excise taxes / Use taxes			00 15	Depreciation (Submit Schedule E	No or Schedule	00
8. Sales and use tax on imports (8) 00 16. Other direct costs (Submit detail)						00
9. Repairs and maintenance				Other direct costs (Submit data)	(16)	
	J.	Topalis and maintenance	00 17			00

Retention Period: Ten (10) years

orm 480.	.20(EC) Rev. 12.22				Pa	ss-Through Entity - Page 5
Part XII	Determination of the Net Operating Income (or Lo	oss)				
	_				Regular Tax	Alternate Basic or Alternative Minimum Tax
1. Neto	operating income (or loss) before the deduction for investment in a F	Private Equity Fund (Subtract line	e 57. Part IX from line 23	3.PartVIII) (1)	0	00
	wable deduction for investment in a Private Equity Fund (Se				0	0
3. Net	operating income (or loss) (Subtract line 2 from line 1)			(3)	0	
4. Less	s: Total income, gains or losses reported to the owner separat	ely(See instructions)		(4)	0	0
	income (or loss) from the industry or business of the entity (\$					
	Amount") (See instructions)				00	
	metax on the owner's proportional share of the pass-through ent	,		(b)	U	0
Part XIII				L	N 4 1	
	Tax Liabi				Net Income	Tax Determined
1. Sch	edule CI Pass-Through Entity, Part V, line 5			(1)	00	
(a)	Earned through subsidiaries pass-through entities (Line 1,	Columns C and D, Part VIII,	Form 480.60 EC)	(1a)	00	
	edule V Pass-Through Entity, Part III, line 4				00	-
(a)	Earned through subsidiaries pass-through entities (Line 2	, Columns C and D, Part VIII	I, Form 480.60 EC)	(2a)	00	
3. Scn	edule W Pass-Through Entity, Part II, line 5Earned through subsidiaries pass-through entities (Line 3,	Columna C and D. Dart VIII	Earm 190 60 EC)	(3a)	00	
(a) 1 Sch	edule X Pass-Through Entity, Part IV, line 9	Columnis Canad, Fait VIII,	F01111400.00 EC)	(34)	00	
4. OCH	Earned through subsidiaries pass-through entities (Line 4	Columns C and D. Part VIII	Form 480 60 FC)	(4a)	00	
	edule Y Pass-Through Entity, Part II, line 9				00	
(a)	Earned through subsidiaries pass-through entities (Line 5	. Columns C and D. Part VIII	I. Form 480.60 EC)	(5a)	00	
	edule Z Pass-Through Entity, Part II, line 5				00	
(a)	Earned through subsidiaries pass-through entities (Line 6	, Columns C and D, Part VIII	, Form 480.60 EC)	(6a)	00	
7. Sch	edule AA Pass-Through Entity, Part III, line 5			(7)	00	
	Earned through subsidiaries pass-through entities (Line 7				00	
	al (Add lines 1 through 7(a). See instructions)		.,	(8)	00	00
Part XI\	Compensation to Directors					
	Name of director	Social Security Number	Percentage of time devoted to		ent of stocks or ares owned	Compensation
	Name of director	Social Security Number	industry or business	Common	Preferred	Compensation
			industry or business	CONTINION	Tielened	00
	BUBBE				<del>                                     </del>	00
					<del>                                     </del>	00
				717		00
Total co	mpensation to directors (See instructions)				(1	00
Part XV	Compensation to Officers					
			Percentage of time		ent of stocks or	
	Name of officer	Social Security Number	devoted to		ares owned	Compensation
			industry or business	Common	Preferred	
						00
						00
						00
Total co	mpensation to officers (See instructions)				(1	
iotai tu	importionation to officers (Occ instructions)					/

Retention Period: Ten (10) years

Par	480.20(EC) Rev. 12.22  XVI Comparative Balance Sheet							ass-Through Entity - Page	
	A	Beginning	oft			Ending	oft	the Year	_
,	Assets			Total				Total	_
	Cash on hand and in banks(1)	00	_	00	(1)	00	_	0	U
	Accounts receivable(2)	00		00	(2)		0)	0	r
პ. 1	Less: Reserve for bad debts	00)	-	00	(3)	(	0)	0	
4.	Inventories (4)		H	00	(4)		ŀ	0	=
5.	Other current assets		-	00	(5)		ŀ	0	=
0.	Notes receivable		-	00	(6)		H	0	=
1.	Investments	00	_	00	(7)	00	_	0	_
	Depreciable assets	00		00	(8)		0)	0	r
	Less: Reserve for depreciation	00)		00	(9)	( 00	0)		_
IU.	Loans receivable from stockholders or related			00	(40)			0	٢
14	entities(10) Land(11)			00	(10)		ŀ	0	
	Other long-term assets				(11)			0	
				00	(12)		ı	0	
J.	Total Assets(13)			00	(13)		ı		_
	Liabilities and Equity Liabilities								
4.	Accounts payable(14)	00			(14)	00	0		
	Accrued expenses (not paid)(15)	00			(15)	00			
	Other current liabilities(16)	00			(16)	00			
	Long-term notes payable(17)	00	И		(17)	00			
	Notes payable to stockholders or related				(,				
•	entities(18)	00			(18)	00	0		
9.	Other long-term liabilities(19)	00			(19)	00	0		
	Total Liabilities(20)			00	(20)			0	C
٥.	Equity		ı		(				Ť
1.	Capital stock				· `				
	(a) Preferred stocks(21a)	00			(21a)	00	0		
	(b) Common stocks(21b)	00			(21b)				
2.	Additional paid in capital or net worth (22)	00			(22)	00	0	7	
	Retained earnings or undistributed profit (23)	00			(23)	00	0		
	Reserve(24)	00			(24)	00	0	_	
	Total Equity(25)			00	(25)			0	C
	Total Liabilities and Equity(26)			00	(26)			0	0
	XVII Reconciliation of Net Income (or Loss) per	r Books with Net Taxahl	le l	ncome (or Loss) ner Re	turn				
1.	Net income (or loss) per books(1)			Income recorded on boo			$\overline{}$	)	Ī
2.	Excess of capital losses over capital			return (Itemize, use sch	edul	e if necessary)			
	gains(2)	00				e IE Pass-Through Entity,			
3.	Taxable income not recorded on books this year			Part II, line 21) \$					
	(Itemize, use schedule if necessary)		_		nedul	eIEPass-Through Entity,			
	(a)\$			Part I, line 10) \$					
	(b)\$			(c)		\$			
	(c)\$(3)	00		(d)		\$\$ \$			
4	Expenses recorded on books this year not claimed	00	1	Total		p ((	(6)	0	0
٦.	on this return (Itemize, use schedule if necessary)		7.			not charged against book	1		ĺ
	(a) Meal and entertainment (amount		Ι.			se schedule if necessary)			
	not deductible) \$			(a) Depreciation\$		• ,			
	(b) Depreciation \$			(b)		\$			
	(c) Vessels, airships and property located outside			(c)		\$			
	of P.R. \$			(d)		\$			
	(d) Expenses incurred or paid to stockholders,			(e)		\$			
	persons or related entities (amount not deductible)			(f)	-	\$	(7)	0	٥
	3		I .	ı otal		(	(/)L	0	J

00 00

8. Total (Add lines 6 and 7) ......(8)

8 from line 5) .....(9)

9. Net taxable income (or loss) per return (Subtract line

(e) Travel and lodging expenses (amount not

(f) Indemnification for harassment and related

(h)\_\_\_\_\_\_ \$\_\_\_\_ Total .....

5. Total (Add lines 1 through 4) .....

deductible)\$\_

costs\$\_ (g)

00

00

Fori	m 480.20(EC) Rev. 12.22					Pass-Through Enti	ity - Page
Pa	art XVIII Analysis of Undistributed Profits per Books						
1.	Balance at the beginning of the year(1)	00	5. D	Distributio	ons: (a) Cash (	(5a)	0
	Net income per books(2)	00			(b) Property	(5b)	0
	Other increases (Itemize, use schedule if necessary)				(c) Stocks	(5c)	0
•	Carlot more acces (normizes, acces or readile minescocking)		6. C	Other dec	creases (Use schedule if necessary)		
			_				
			_			(6)	0
	(3)	00			dd lines 5 and 6)		0
	Total (Add lines 1, 2 and 3) (4)				at end of year (Subtract Line 7 from line 4)	(8)	0
Pa	art XIX Computation of Gross Income Percentage Derived from E	Eligible	Activ	<u>/ities</u>			
L	Income from eligible activities				Income from non eligible		outoido
	(A) Sources within Puerto Rico (B) Sources outside	Puerto	Rico		(C) Sources within Puerto Rico	(D) Sources Puerto R	Rico
1	Gross income derived during the period (Add Columns A through D)					(1)	00
2.	Gross income from sources within Puerto Rico (Add Columns A and	l C)				(2)	00
3.	Divide line 2 by line 1	·····				(3)	%
	Gross income from eligible activities (Add Columns A and B)						<u>  00</u>
	Divide line 4 by line 1					(5)	/0
Ρâ	art XX Computation of Gross Income Percentage Derived from					rom courses suits:-1	o of D.D.\
_	(A) Income from the conduct of a trade or business exclusively in P.R.		(B)	income	e from non related activities (including income fi	om sources outside	e 01 P.K.)
	Gross income derived during the period (Add Columns A and B)						00
	Gross income from the trade or business (Column A)					(2)	00
	Divide line 2 by line 1	<u> </u>				(3)	%
	art XXI Questionnaire Did the entity keep any part of its records on a computerized system during this	VES NO	N/A c	0 D:44P	e entity claim expenses connected to:		YES NO N/
	year? (	(1)	1471	a) Ho	ousing (except business employees)	(8a)	
2.	The entity's books are in care of:			(b) En	mployees attending conventions or meetings out the United States?	tside Puerto Rico	,——
	NameAddress			or Dogsi	the United States?the entity currently have an election under Section	3/A of the Puerto	)
			,	Rico Ir	ncome Tax Act of 1954 at the closing of the last ta	xable year before	
	E-mail Telephone		10	July 1	1, 1995?	(9)	
3.	Indicate the book accounting method for tax purposes:		10	a pass	e entity have earnings or profits related to period s-through entity, or received in liquidations or reor	ganizations? (10	
	1 Cash 2 Accrual			Enter t	the amount	•	
4	3 Other (specify):		11		entity a owner in any pass-through entity? (If more		
	(a) Informative Return (See instructions) (48)	la)	Ш	Name		('''	
_	(b) Withholding Statements (Form 499R-2/W-2PR)(4t	lb)	Щ	Emplo	oyer identification number of the inferior pas	s-through entity	
JO.	Is the volume of business of the entity or aggregated volume of business of the group of related entities, if the entity is a member of said group,			Entert	the proportion or participation		
	\$10,000,000 or more? (See instructions)	(5)	L12	2. Enter	the amount of charitable contributions to mu	inicipalities (See	
	(a) Do you include audited financial statements, as established in Section 1061.15 of the Code? (See instructions)	ia)	12		ctions) \$	ant during the first	
	Number of the CPAAssociation Stamp				e entity receive income from a temporary investments of starting an eligible operation or the trade		
	(b) Do you include Schedule PCI - Uncertain Tax Positions? (5)	ib)	L12	4. Numb	per of owners		
	(c) If the entity is a member of a group of related entities and the volume of business is less than \$3,000,000, do you include audited financial		15	o. Numb	per of employees ou receive exempt income? (Submit Schedule IE Pas	 ss-Through Entity) (16	
	statements or agreed-upon procedures signed by a CPA licensed in		17	7. Indica	ate if insurance premiums were paid to an unauth	orized insurer (17	ő H
	Puerto Rico, as established in Section 1061.15(a)(5)(A)(ii) of the Code? Number of the CPA Association Stamp	ic)		<ol><li>Emplo</li></ol>	oyer's number assigned by the Department of L		
	(d) If the entity is a member of a group of related entities and the volume of business	~/	<u> </u>  19	Resou 9. Did vo	urces: ou incur or pay expenses to stockholders, pe	ersons or related	
	of the entity is equal to or more than \$3,000,000, do you include audited financial			entitie	es outside of Puerto Rico?	(19)	
	statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section 1061.15(a) (5)(A)(i) of the Code?	id)		(a) Do	o you have a transfer pricing study? (If you answer "` S 6175-Certification of Compliance and Transfer Pricin	res", include Form	a) T
6.	If the entity is not a member of a group of related entities, is the volume of business			(b) Di	id you receive an administrative determination t	g oludy Availability). 196 That allows you to	
	of the entity equal or more than \$3,000,000 but less than \$10,000,000?	(6)	Щ	cla	aim the total deduction? (If you answer "yes", in	clude copy of the	
	(a) Do you include audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section			de http://oww.	etermination)e entity claim expenses related to services provide	(19t d hv nonresidents	
	1061.15(a)(3) of the Code?	ia)	LL <sup>E</sup> `	of Pue	erto Rico? (Total \$)	(20)	)
7	Number of the CPAAssociation Stamp		0.4	(a) Did	d you pay the corresponding sales and use tax	(20a	a)
	and depreciation of			acanin	e entity claim depreciation expenses for tangible red outside Puerto Rico?	(21)	)
	(a) Vehicles?	'a)	$H_{\underline{\cdot}}$	(a) Di	id you pay the corresponding sales and use tax	x?(21a	3)
	(b) Vessels?	(D)	22	<ol><li>Ifyouc</li></ol>	check that you are a private Capital Fund under Act 185-	2014, as amended,	
	exclusively related to fishing or transportation of passengers or cargo or lease? (7b)	01)		(a) Cre	60-2019, as amended, indicate: eation date		
	(c) Aircrafts?	'c)		(b) Fle	ection date		
	(1) Did more than 80% of the total income was derived from activities exclusively related to transportation of passengers or cargo or lease? (7c'	:1)	27	(c) Indi	icate if for the taxable year the entity complies with the elique to change the accounting period?	322م) gibility requirements 1921	
	(d) Residential property outside of Puerto Rico?				ou request to change the accounting period? te of request	(zz)	
	(1) Did more than 80% of the total income was derived from activities		$\vdash$		te of approval		
	exclusively related to the lease of property to non related persons? (7d)	''/	$\Box$				

# Schedule B Pass-Through Entity

Rev. 12.22



#### OTHER PAYMENTS AND WITHHOLDINGS, RECONCILIATION OF ESTIMATED PAYMENTS AND RECAPTURE OF CREDITS CLAIMED IN EXCESS

Taxable year beginning on \_

\_\_\_\_, \_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_,

2	0

Entity's Name

Employer Identification Number

Pai	Other Payments and Withholdings	
1.	Tax withheld at source(1)	00
2.	Tax withheld at source on services rendered (Form 480.6SP) (Total of Informative Returns)(2)	00
3.	Tax withheld at source to nonresidents (Form 480.6C) (Total of Informative Returns)	00
4.	Tax withheld at source on distributable share to owners of pass-through entities (Form 480.60 EC)	
	(See instructions):	
	(a) Net income (or loss) from the entity's trade or business (Line 5, Part III of Form 480.60 EC)	
	(b) Net income (or loss) from partially exempt income (Line 6, Part III of Form 480.60 EC)	
	(c) Net income (or loss) from income subject to a preferential rate (Line 7, Part III of Form 480.60 EC)	
	(d) Eligible dividend distributions from corporations at 15% (Line 8, Part III of Form 480.60 EC)	
	(e) Dividend distributions subject to% withholding (Line 9, Part III of Form 480.60 EC)	
	(, , , , , , , , , , , , , , , , , , ,	
	(5)	
	(", "   "   "   "   "   "   "   "   "   "	00
5	(i) Other items	00
٥.	(Form 480.60 F) (See instructions):	
	(a) Interests from deposits in financial institutions (Line 1(E), Part III of Form 480.60 F)	
	(b) Other interests subject to withholding at 10% (Line 1(F), Part III of Form 480.60 F)	
	(c) Other interests subject to% withholding (Line 1(G), Part III of Form 480.60 F)	
	(d) Eligible dividend distributions from corporations at 15% (Line 1(I), Part III of Form 480.60 F)	
	(e) Dividend distributions subject to% withholding (Line 1(J), Part III of Form 480.60 F)	
	(f) Other items	00
6.	Tax withheld at source on eligible interests:	
	(a) Interests under Section 1023.04 (except IRA and Educational Contribution Account) (Box 5 of Form 480.6B) (6a) 00	
	(b) Interests under Section 1023.05(b) (Box 6 of Form 480.6B)	00
7.	Tax withheld at source on dividends from corporations:	
	(a) Dividends subject to 15% (Box 2 of Form 480.6B)	
	(b) Dividends subject to preferential rate under special act% (Box 3 of Form 480.6B)(7b)	00
	Other payments and withholdings not included on the preceding lines (Submit detail)	00
	Total Other Payments and Withholdings (Add lines 1 through 8. See instructions)	00
Pai		Entity
	Installment Due Date Payment Date	Amount
Fi	rst Installment	00
Se	econd Installment	00
Th	nird Installment	00
Fo	ourth Installment	00
1.	Subtotal(1)	00
2.	Add: (a) Tax withheld at source as informed in Part I, line 9 of this Schedule	00
	(b) Amount paid with extension of time(2b)	00
	(c) Payment with original return(2c)	00
3	Total payments and withholdings (Add lines 1 and 2(a) through 2(c))	00
	Distributable share on the income tax informed in Part II, line 17, Tax Withheld Column of the return	00
	Subtract line 3 from line 4 (If the result is less than zero, enter zero. If the result is more than zero, you must deposit the balance no later than the	
J.	due date to file this return, without considering the extension of time) (See instructions)	00
	due date to the this return, without considering the extension of time (See Histiachoris)	1

		of Credit Claimed in Excess			
		Column A	Column B	Colu	ımn C
Entity's Name:					
Employer Identif	fication No.:				
Indicate Act No.	:				
1 Total of area	lit alaimad in a	vooco		(1)	00
			cable		00
•			ot later than the due date of this return, without cor		
					00
, ,	,		line 1. See instructions)		00
Part IV	Tax Credit	• • • • • • • • • • • • • • • • • • • •			
		HE LIMITATION PROVIDED BY SECT	ION 1051.13 OF THE CODE	A - Pre Tax Credits	B - Post Tax Credits
			Tourism or other funds or direct investment	Manager 00	Manager 00
2 Credit for inver	IJ and Q1) stmentinhousind	uinfrastructure (Act 98-2001, as amended		00	00
3. Credit for inves	stment in the acqu	isition, construction, or rehabilitation of affo	ordable rental housing to the elderly (Chapter	00	00
2 of Act 140-	2001, as amend	ed) (See instructions)	ended) (See instructions)(3)	00	00
			n of eligible land (Act 183-2001, as amended)		
(See instruct	tions)		(5)	00	00
			ns)(6) <b>ubmit detail)</b> (7)	00	00
8. Total credits s	ubject to limitatio	n (Add lines 1 through 7, Columns A and I	B, respectively)(8)	00	00
B. CREDITS	NOT SUBJECT	TO THE LIMITATION PROVIDED BY	<b>SECTION 1051.13 OF THE CODE</b> (Act No. 8 of 1987)	00	00
10. Credit for inve	stment in film ind	ustry development (Act 27-2011): 1	Film Project or 2 Infrastructure Project		
(See instruct	tions)		(10)	00	00
			n P.R. (Section 1051.14) (See instructions) (11)	00	00
13. Credit for cont	tributions to:	1 Santa Catalina's Palace Patronage	2 Patronage of the State Capitol of	00	00
the Legislative	e Assembly (Se	e instructions)	(13)	00	00
15. Credit for inve	estment in oppor	tunity zones (Act 60-2019)	(15)	00	00
16. Credit for the	purchase of tax of	credits (Complete Part V) (See instruction	ns)(16)	00	00
17. Other credits n	not subject to limita not subject to limit	ation not included on the preceding lines (S ation (Add lines 9 through 17, Columns A	Submit detail)(17) and B, respectively)(18)	00	00
19. Total tax cred	lits (Add lines 8 a	nd 18 for each one of Columns A and B)	(19)	00	00
Part V		of the Purchase of Tax Credits			
		the act (or acts) under which you acquire  O THE LIMITATION PROVIDED BY S		A - Pre Tax Credits Manager	B - Post Tax Credits Manager
			(1)	00	00
2. Investmer	nt Fund (Act 46	6-2000)	(2)	00	00
			r Moderate Income Families or investment	00	00
			Housing to the Elderly (Act 140-2001, as		
			(4)	00	00
<ul><li>5. Conserva</li><li>6. Revitaliza</li></ul>	ition Easement ation of Urban C	(Act 183-2001)	(5) (6)	00	00
7. Other:		(Submit details)	(7)	00	00
8. Total credit for	the purchase of t	ax credits subject to limitation (Add lines	1 through 7, Columns A and B, respectively.	00	00
			BY SECTION 1051.13 OF THE CODE		00
9. Tourism [	Development (Ad	ct 78-1993 and 74-2010)	(9)	00	00
Tourism F	Eligible Investme	ent (Act 60-2019)	(10)	00	00
Film Indu	ıstry Developme : Industries (Δct	ent (Act 27-2011)	(11)	00	00
Economic	Incentives (Res	earch and Development) (Section 5(c) of	the Act 73-2008)(13)	00	00
Economic	Incentives (Indu	strial Investments) (Section 6 of the Act	73-2008)(14)	00	00
Green En	ergy Incentives	(Research and Development) (Act 83-20	010)	00	00
Opportuni	ity Zones (Act	60-2019)	(17)	00	00
Other:		(Submit detail)	(18)	00	00
			9 through 18, Columns A and B, respectively. (19)	00	00

#### Schedule Cl Pass-Through Entity Entity

#### **INCOME TAX FOR EXEMPT BUSINESSES** UNDER ACT 60-2019

20

Rev. 12	2.22 PART OF PURE		То	be file	d with Form 480.20(EC)			20
	THE OF PURE		Taxable year beginning	on	, and ending on,	_		
Entity	y's Name						EmployerIde	entification Number
Туре	of Business		Case Number	1 🗆	npt Activity under Subtitle B of Act 60-2019  Chapter 3 - Exports of Goods and Service	ces	ter 8 - Agro- ind (a) Bona-fide F	armer
Curre	ber of jobs directly related wit ent: Requir	ed by Decre	e:	3 🗆	Chapter 4 - Finance, Investments and Ins (a) International Insurer Chapter 5 - Visitor Economy	8 Chap 9 Chap	ter 9 - Creative ter 10 - Entrepr ter 11 - Other I	reneurship ndustries:
	of Decree: 1  New 2	Conve	ted 3 Renegotiated	4 -	Chapter 6 - Manufacture Chapter 7- Infrastructure and Green Ener	nv	(b) Carriers - S	Air Transportation Sea Transportation
	tive period for income: ns:Ends:				(a) Infrastructure (b) Green Energy		(c) Puerto Ricc rs	Cruise Ship Industry
L -		d Average	Income (See instructions)		(b) Green Energy		-	
	period average income as det		<u> </u>					
			Operating Net Income					
A. S	ale of goods or products i	ncome						
1.	. Net sales of good or prod	ducts (See or direct co	instructions)(From Par	t VI lir	ne 7)		(1)	00
3.	Gross profit (or loss) on sal	le of goods	or products (Subtract line 2 fr	om line	ne 7) e 1)		(3)	00
В. М	(Gross profit margin percei lanufacturing income	ntage: 2021	%2022	_%)	UK			
4.	Income		at of production /From Dort		e 7)		(4)	00
6.	Gross profit (or loss) on ma	anufacturin	g (Subtract line 5 from line 4		e /)		(6)	00
	(Gross profit margin percei	ntage: 2021	% 2022	%)				
7.	. Gross income on sale	of services					(7)	00
D. 0	ther income Gain from sale of capital a	ssets (Sub	mit Schedule D Pass- Throu	ıah En	tity)set (Submit Schedule D Pass-Throug		(8)	00
9.	Net gain (or loss) in the sal	e or exchan	ge of property other than car	ital as	set (Submit Schedule D Pass-Throug	h Entity)	(9)	00
l 1'	1 Interests				oot (Gushin Guille Er aus Thioug		(11)	00
1 12	2. Rovalties						(12) [	00
14	4. <b>Total income</b> (Add lines	3 and 6 thr	ough 13)				(14)	00
F	Part III Deductions	3						
A. D	eductions that must be rep	orted on in	nformative returns:				(1)	00
2	. Compensation to officers (	See instruc	tions Part XV of the return)				(2)	00
3	<ul> <li>Salaries, commissions and</li> </ul>	d bonuses to	o emplovees (See instruction	S)	o Program of the Department of the Tro		(3)	00
	(See instructions)						(4)	00
5 6	Payments for services reno	dered outsic	le of Puerto Rico (See instruc	tions)			(6)	00
7	<ul> <li>Services subcontracted .</li> </ul>						(/)	00
9	Insurance premiums (Exce	ept contribut	ions to health or accident plai	ıs) (Se	e instructions)		(9)	00
1 1	Telecommunication service     Internet and cable or sate	ces Ilite televisio	on services				(10)	00
1 1	<ol><li>Bundles (See instructions</li></ol>	3)					(12)	00
I 14	4. Rovalties						(14)	00
1 1	<ol><li>Payments for virtual and te</li></ol>	chnological	I tools and other subscription	S	ployees		(15)	00
1	<ol><li>Homeowners association.</li></ol>	fees					(17)	00
1	8. Payments for judicial or ex	traiudicial ir	ndemnitication				(18)	00
2	0. <b>Subtotal</b> (Add lines 1 thro	uah 19)					(20)	00
B. D 2	Peductions not reported on 1. Interests on business debts	intormativ : Mortgages	e returns:  \$ Automobile	sleas	es \$and Others \$		(21)	00
2								00
	(b) Other taxes: Patents \$_	Ι Φ	) (Real 5 Licenses \$	<i>)</i> an	d Others\$		(22b)	00
	(c) State insurance Fun	n Policy					(220)	100
	(e) Special contribution for	profession	al advisory services under A	t 48-2	013, as amended		(22e)	00
2	<ol> <li>Depreciation and amortiz</li> <li>Depreciation for business</li> </ol>	ation (Subi es with volu	mit Schedule E No ime of \$3,000,000 or less (S	 ubmit	Schedule F1 No.		(23)	00
2	5. Electric power						(25)	00
1 2	/ Contributions to health	or acciden	t plans				(21)	00
2	8 Social Security tax (EI)	:A)					(∠8)	00
3	Contributions to qualified	pensions p	lans (See instructions. Sub	nit For	rm AS 6042.1)		(30)	00
3	<ol> <li>Deduction to employers for</li> <li>Subtotal (Add lines 21</li> </ol>	: Handicapp	ed persons \$ 1)	_and E	Breastfeeding period \$	(See instructions)	(31)	00
	(- 100 E1	J w g 11 0	,					

	Part III Deductions (Continued)		
C.	Other deductions:	(0.0)	
	33. Automobile expenses (Mileage) (See instructions)	(33)	00
	34. Other motor vehicle expenses (See instructions) 35. Repairs and maintenance	(35)	00
	33. Trayel expenses (Total expenses \$ )	(36)	00
	36. Travel expenses (Total expenses \$) 37. Meal and entertainment expenses (Total expenses \$) (See instructions)	(37)	00
	38. Materials and office supplies	(30)	00
	39 Materials used directly in the trade or business	(39)	00
	40. Stamps, vouchers and fees	(4U) (41)	00
	41. Postage and shipping charges 42. Uniforms	(41)	00
	43. Parking and toll	(43)	00
	44 Office expenses	(44)	00
	45. Bank fees	(45)	00
	46 Bad debts	(46)	00
	47. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions)	(47)	00
	48. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$)	(40) (40)	00
	49. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions)  50. Losses from fires, storms, other casualties, or theft (See instructions)	(50)	00
	51. Management fees	(51)	00
	52. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company		
	(See instructions)	(52)	00
	53. Other deductions (Submit detail)	(53)	00
	54. Subtotal (Add lines 33 through 53) 55. Charitable contributions	(54) (55)	00
	56. <b>Total deductions</b> (Add lines 20, 32, 54 and 55)	(56)	00
	Part IV Determination of the Net Income (or loss) Subject to Tax	()	00
1	Part IV Determination of the Net Income (or loss) Subject to Tax  Total income (From Part II, line 14)	(1)	00
၂. ၁	Total deductions (From Part II, line 14)	(2)	00
3	Net operating income (or loss) of the year (Subtract line 2 from line 1)	(3)	00
4.	Net operating loss deduction from preceding year (See instructions)	(4)	00
5	Net industrial development income subject to special deduction (Subtract line 4 from line 3. If it is less than zero. do not continue)	(5)	00
6.	Less: Exempt amount (See instructions): 1 90% 2 100% 3 0ther % or 4 Amount \$	(6)	00
7.	Less: Exempt amount of \$1,200,000 if you are an International Insurer (See instructions)	(7)	00
8.	Less: Special deduction for investment in buildings, structure, machinery and equipment (Including green energy equipment or alternate efficiency) (See inst.)	(8)	00
9. 10	Net income from the eligible activity after the special deduction (Subtract lines 6, 7 and 8 from line 5)	(9) (10)	00
10.	Less: Base period average income (Same as Part I. See instructions)  Net income from the eligible activity subject to tax ( Subtract line 10 from line 9)	(10)	00
	. Not income noment of onglobe dotatty addition to take the normalist of t	(11)	100
111	Part V Tay Computation	(11)	00
	Part V Tax Computation  Toy on pot income from the clinible potitivity (From Port IV) line 41): 1	Y	
	Tax computation	Y	00
1.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate%	(1) (2)	
1. 2. 3.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate%	(1) (2) (3)	00
1. 2. 3. 4.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate	(1) (2) (3) (4)	00 00 00
1. 2. 3. 4.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate	(1) (2) (3) (4)	00 00 00 00 00
1. 2. 3. 4.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate %	(1) (2) (3) (4)	00 00 00
1. 2. 3. 4.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate	(1) (2) (3) (4)	00 00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate	(1) (2) (3) (4) (5)	00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate	(1) (2) (3) (4) (5) (1) (2)	00 00 00 00 00 00
1. 2. 3. 4. 5. 1. 2. 3.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate    Tax on base period average income (Multiply Part I by the applicable tax rate): 1 Code 2 Fixed rate    Tax determined (Add lines 1 and 2)    Applicable credits (Submit detail) (See instructions)    Total tax (Subtract line 4 from line 3. This amount must be paid by the pass-through entity as an estimated income tax payment of the distributable share on income on behalf of its owners and reported to each one of them, as it corresponds. The amount paid must be included in Part XIII, line 1 of the return) (See instructions)    Part VI Cost of Good Sold    Inventory at the beginning of the year 1    "C" 2    "C" or "MV"    Purchase of materials or merchandise    Direct wages	(1) (2) (3) (4) (5) (1) (2) (3)	00 00 00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate    Tax on base period average income (Multiply Part I by the applicable tax rate): 1 Code 2 Fixed rate    Tax determined (Add lines 1 and 2)    Applicable credits (Submit detail) (See instructions)    Total tax (Subtract line 4 from line 3. This amount must be paid by the pass-through entity as an estimated income tax payment of the distributable share on income on behalf of its owners and reported to each one of them, as it corresponds. The amount paid must be included in Part XIII, line 1 of the return) (See instructions)    Part VI Cost of Good Sold    Inventory at the beginning of the year 1    "C" 2    "C" or "MV"    Purchase of materials or merchandise    Direct wages    Other direct costs (From Part VIII, line 17)	(1) (2) (3) (4) (5) (1) (2) (3) (4)	00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate    Tax on base period average income (Multiply Part I by the applicable tax rate): 1 Code 2 Fixed rate    Tax determined (Add lines 1 and 2)    Applicable credits (Submit detail) (See instructions)    Total tax (Subtract line 4 from line 3. This amount must be paid by the pass-through entity as an estimated income tax payment of the distributable share on income on behalf of its owners and reported to each one of them, as it corresponds. The amount paid must be included in Part XIII, line 1 of the return) (See instructions)    Part VI Cost of Good Sold    Inventory at the beginning of the year 1    "C" 2    "C" or "MV"    Purchase of materials or merchandise    Direct wages    Other direct costs (From Part VIII, line 17)	(1) (2) (3) (4) (5) (1) (2) (3) (4)	00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate    Tax on base period average income (Multiply Part I by the applicable tax rate): 1 Code 2 Fixed rate    Tax determined (Add lines 1 and 2)    Applicable credits (Submit detail) (See instructions)    Total tax (Subtract line 4 from line 3. This amount must be paid by the pass-through entity as an estimated income tax payment of the distributable share on income on behalf of its owners and reported to each one of them, as it corresponds. The amount paid must be included in Part XIII, line 1 of the return) (See instructions)    Part VI Cost of Good Sold    Inventory at the beginning of the year 1    "C" 2    "C" or "MV"    Purchase of materials or merchandise    Direct wages    Other direct costs (From Part VIII, line 17)	(1) (2) (3) (4) (5) (1) (2) (3) (4)	00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate   Tax on base period average income (Multiply Part I by the applicable tax rate): 1 Code 2 Fixed rate   %	(1) (2) (3) (4) (5) (1) (2) (3) (4)	00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate	(1) (2) (3) (4) (5) (1) (2) (3) (4)	00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5.	Tax on net income from the eligible activity (From Part IV, line 11): 1	(1) (2) (3) (4) (5) (1) (2) (3) (4) (5) (6) (7)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 1.	Tax on net income from the eligible activity (From Part IV, line 11): 1	(1) (2) (3) (4) (5) (1) (2) (3) (4) (5) (6) (7)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 1. 2.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate %	(1) (2) (3) (4) (5) (1) (2) (3) (4) (5) (6) (7)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 1. 2. 3.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate	(1) (2) (3) (4) (5) (1) (2) (3) (4) (5) (6) (7) (10) (11) (12)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 1. 2. 3. 4.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate %	(1) (2) (3) (4) (5) (1) (2) (3) (4) (5) (6) (7) (10) (11) (12)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 1. 2. 3. 4. 5. 6. 7.	Tax on net income from the eligible activity (From Part IV, line 11): 1	(1) (2) (3) (4) (5) (6) (7) (10) (11) (12) (13)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 1. 2. 3. 4. 5. 6. 7.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate %	(1) (2) (3) (4) (5) (6) (7) (10) (11) (12) (13)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 1. 2. 3. 4. 5. 6. 7.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate %	(1) (2) (3) (4) (5) (6) (7) (10) (11) (12) (13) (14) (15)	00 00 00 00 00 00 00 00 00 00 00 00 00
1. 2. 3. 4. 5. 6. 7. 8. 7. 8.	Tax on net income from the eligible activity (From Part IV, line 11): 1 4% 2 Code 3 Fixed rate %	(1) (2) (3) (4) (5) (6) (7) (10) (11) (12) (13) (14) (15)	00 00 00 00 00 00 00 00 00 00 00 00 00

#### Schedule D Pass-Through Entity Rev. 12.22

# GAINS AND LOSSES FROM SALE

OVERASURY OF PURE				OF PROPER			20_	
	Taxabley	vearbeginning on		and ending on				
Entity's Name							Employer Identi	fication Number
Part I Short-Term Capital Assets	Gains and Losses (	Held one ye						
Description and Location of Pro	operty	(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
					00	00	00	00
		٠.,			00	00	00	00
				$\mathbb{R}$	00	00	00	00
					00	00	00	00
<ol> <li>Net short-term capital gain (or loss</li> <li>Net short-term capital gain (or loss</li> </ol>	) (Sum of Column (I	F))					(1)	00
								00
<ol> <li>Distributable share on net short-te</li> <li>Net short-term capital gain (or loss Investment Fund (Submit detail)</li> </ol>	) attributable to dire	ctinvestme	nt and not th	rough a Capital				00
5. Net short-term capital gain (or I								00
Part II Long-Term Capital Assets					o rotar	<u></u>		
Description and Location of Fill in if you	(A) (B) Date Acquired Day/Month/Year) (Day/Month/Year)	ld 0	(C) le Price	(D) Adjusted Basis		(E) Selling Expenses	(F) Gain or Loss (Act 132-2010 and Act 216-2011. See inst.)	(G) Gain or Loss
			00		00	00	00	00
			00		00	00	00	00
			00		00	00	00	00
			00		00	00	00	00
6. Net long-term capital gain (or loss)	(Sum of Column (C	3))					(6)	00
7. Net long-term capital gain (or loss)								00
8. Distributable share on net long-term								
<ul><li>9. Net long-term capital gain (or loss)</li><li>10. Net long-term capital gain (or loss)</li></ul>								

Retention Period: Ten (10) years

Part     Capital Assets Gains and	Losses R	ealized und	er Special	Legislation					
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 Expens	ses	(F) Gain or Loss	
				00	0	00	00		00
11.Net gain (or loss) under Act:	(De	ecree No		)			(11)		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 Expens	ses	(F) Gain or Loss	
				00	0	00	00		00
12.Net gain (or loss) under Act:	(Dr	ecree No		)			(12)		00
Description and Location of Property	Fill in if you Prepaid	(4)	(B)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expens	ses	(F) Gain or Loss	00
				00	0	00	00		00
13.Net gain (or loss) under Act:			_				(13)		00
Part IV Gain (or Loss) from Prope				1					
Description and Location of Property		(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	Selling Expens	ses	(F) Gain or Loss	
				O		00	00		00
				00		00	00		00
				00		00	00		00
14. Net gain (or loss) from property used in the	husingeer	thor than ca	nital accat	(Enter here and transfe		00	00		00
line 8 of the return)							(14)		00
Part V Gains (or Losses) from Pr	roperty Us	ed in the Br	usiness an	d Taxable as Long-te	rm Capital Gain				
Description and Location of Property		(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expens	ses	(F) Gain or Loss	
				00	0	00	00		00
LU				0		00	00		00
				0		00	00		00
45 Matasia (arlass) from property used in the	Lucinoso	d toyoblo	- lang torr	m conital coin (Enter he		t II line 4 of the return	00 n /if		00
15. Net gain (or loss) from property used in the more than zero) or to Part VIII, line 9 of tl									00
Part VI Net Gain (or Loss) on Sale	`		- 1		_				
Description and Location of Property`		(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expen	ises	(F) Gain or Loss	
				00		00	00		00
				00	0	00	00		00
				0	0	00	00		00
				00		00	00		00
16. Net gain (or loss) on sale or exchange of su	ıbstantially	all assets de	edicated to	an activity under Act 7	8-1993 (Enter here ar	nd transfer to Part II,	line (16)		00

#### Schedule DDC Pass-Through Entity Rev. 12.22



# DUE DILIGENCE CHECKLIST BY ACCREDITED AGENT-TAX RETURNS SPECIALIST

For Pass-Through Entities with Business Volume of Less than \$1,000,000

	To be filed with Form 480.20(EC)	
avable veerbeginning on	and anding an	

20\_\_

	AT OF PU	Taxable year beginning on,	and ending on	,		
Entity's name				Employer Identification Number	er	
Name of the Accre	dited Agent-Tax Returns	Specialist	Accredited Agent-Tax Returns	Specialist Number		
Indicate if, for the	taxable year, the taxpay	er will include with the return audited financia	l statements or an agreed upor	procedures report ("AUP").	Yes	No
		uch documents with the return and you will				
Part I	Detail of Deduction	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			
			. (	Amo	ount	
		nd amounts claimed as a deduction in the	e taxpayer's return:			00
h) Othermo	ile expenses (Mileage	)		(1b)		00
c) Repairs a	nd maintenance			(1c)		00
d) Travel ex	penses (Total expense	es\$ )		(1d)		00
e) Meal and	entertainment expens	es (Total expenses \$)		. (1e)		00
t) Materials	and office supplies			. (17)		00
g) Materials	directly used in the ind	ustry or business		. (1g) . (1b)		00
n) Stamps,	/Ouchers and fees		<i></i>	(11) (1i)		00
i) Uniforms	and shipping charges.			· (1j)		00
k) Parking a	nd toll			(1k)		00
I) Office ex	penses			(1)		00
m) Bank fees	S		//	. (1m)		00
				. (1n)		00
		tributions accounts for the employee's be				00
p) ⊏xpense ¢		ockholders, persons or related entities o				00
a) Deduction	for expenses incurred	or paid to stockholders, persons or related	entities, fully deductible	(1q)	7	00
r) Losses fr	om fires, storms, other	casualties, or theft		(1r)		00
s) Managen	nent fees			(1s)		00
		he Puerto Rico Industrial Development C				0.0
Puerto Ri	co Trade and Export C	ompany (See instructions)		. (11)		00
u) Otherded	luctions (Submit detail,	irnecessary):		(1ui)00		
i)				(1uii) 00	1	
::/ iii)				(1uiii) 00	1	
iv) Total c	ther expenses (Add lin	es 1(u)(i) through 1(u)(iii))		(1uiv)		00
2. Total deduc	tions (Add lines1(a) th	rough 1(u)(iv))		. (2)		00
Part II	Due Diligence Require	ements				
Youmustanswere	each of the following questi	ons to confirm that you complied with the due dil	dence requirements as provided	in Section 1071 02(a)(11)(D)	Yes	No
		of 2011, as amended (Code).	goriooroquiioniorito do providod	11100010111011.02(a)(11)(b)		
		y and necessary expenses to carry out the ope	ration of the taxpayer's industry o	or business? If you answered		
		nd 1(b). If you answered "No", continue wit				
a) Were t	he expenses incurred	and paid by the taxpayer and claimed in	the taxpayer's return accord	ing to his/her accounting		
				(1a)		
,	•	used by the taxpayer in the industry or busine	ess:			
0 0						
		ude personal expenses of the entity's owne				井
-	ipiy with the knowleag equirement, you must:	e requirement?		(3)		
		questions and document at the moment the ta	axnaver's responses to determin	e that the expenses claimed		
,	•	cessary to carry out the operation of the indu		**************************************		
		nat such expenses were incurred and paid by	-	•		
,		Continue				

I hereby declare under penalty of perjury that I have examined the information included in this form and it is true, correct and complete. I am aware that by issuing and signing this form I attest that the categories of deductions and the amounts included in this form are ordinary and necessary expenses to carry out the operation of the taxpayer's industry or business. I understand that, if I have not met all the due diligence requirements listed above, I am subject to the suspension of my license as Accredited Agent-Tax Returns Specialist by the Department. I also accept that, in the case that the Department determines that any of the amounts included in this form and claimed as deduction by the taxpayer is not supported with documentary evidence, I will be subject to the payment of the fine and other applicable penalties provided in Section 6074.03 of the Code.

Name of the Accredited Agent-Tax Returns Specialist (Print)

Signature of the Accredited Agent-Tax Returns Specialist

Registration Number of the Accredited Agent-Tax Returns Specialist

#### Schedule E Rev. 10.22 2022 **DEPRECIATION** Schedule E No. Taxable year beginning on\_ Social Security or Employer Identification Number Taxpayer's name 2. Date 3. Original cost or other 5. Estimated 6. Depreciation 1. Type of property (in case of a building, 4. Depreciation specify the material used in the claimed this acquired. basis (exclude claimed in useful life to construction). cost of land). Basis for compute the year. prior years. automobiles may not depreciation. exceed from \$30,000 per vehicle. (a) Current Depreciation 00 00 00 00 00 00 00 Total 00 00 (b) Flexible Depreciation 00 00 00 00 00 00 00 00 00 (c) Accelerated Depreciation 00 00 00 00 00 00 00 00 Total 00 (d) Amortization (i.e. Goodwill) 00 00 00 00 00 00 00 00 00 Total (e) Automobiles (See instructions) 00 00 00 00 00 00 00 00 Total 00 00 (f) Vehicles under financial lease (Form 480.7D) (Amount of vehicles \_\_) ..... 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

#### Schedule E1

Rev. 10.22



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

1		1	1	
Z	u	Z	Z	

Taxable year beginning on \_ and ending on Schedule E1 No. Taxpayer's name Social Security or Employer Identification Number 4. Depreciation claimed in 1. Type of 2. Date 3. Original cost 5. Estimated useful 6. Depreciation property acquired or other basis claimed this prior years vear (a) Computer systems (Section 1033.07(a)(1)(G)) Check here to elect: (b) Ground transportation equipment, except automobiles (Section 1033.07(a)(1)(H)) Check here to elect: (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: Total (Add total of lines (a) through (c) of Column 6. Transfer to Schedules J, K, L, M and N Individual, whichever applies, or to the corresponding line of other returns)

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 GI Pass-Through



#### TAX DETERMINATION ON BUILT-IN GAINS

20

Entitude Normal			Tev	rahla waar ba	ainnina an	20	and anding a	20						<b>_</b>	
Entity's Name			ıax	kable year be	ginning on _	20	_ and ending o	on 20				Employ	er Ide	entification Number	
Part I Net Unrealize	ed Built-In Gai	ns and Loss										•			
Description of P	roperty			in if you repaid D	(A) ate acquired	(B) Date of Conversion		(C) alue at the time of conversion		(D) Adjusted basis at the time of conversion		(E) Built-in gain on which you prepaid		(F) Built-in gain or loss not realized (C)-(D)-(E)	
			[					00			00	0	00		00
			[		Æ		R	00			00	0	00		00
			[					00			00	0	00		00
1. Total						)						(	(1)		00
<ol> <li>Net built-in gain recognized on previous</li> <li>Total net unrealized gain (Subtract line 2)</li> </ol>	years	ransfer to Pa	urt IV linea 6			·····						(	(3)		00
• ,	Built-In Gain (			,									9)		00
Partii	Fill in if you	(A)	(B)		C)		(D)	(E)		(F)		(G)	$\top$	(H)	
Description of Property	prepaid	Date acquired	Date sold		Price	All	owed eciation	Costs or Other Basis Improvement Cos		Selling expenses		Built-in gain on which you prepaid		Gain (C)-(D)-(E)-(F)-(G)	
					0	0	00		00	ND.	00	0	00		00
		U		AC		0	00		00	)R	00	0	00		00
									00		00				00
1. Total					0	UI N	100		[UU]		00		(1)		00
Unrealized built-in gain on assets sold of	luring the vear	(From Part I)								•••••		,	(2)		00
Recognized built-in gain (Enter the small)												(	(3)		00
Part III Recognized	Built-In Loss (	Assets sold	during the y	year)								·			
Description of Property	Fill in if you prepaid	(A) Date acquired	(B) Date sold		C) Price	All	(D) owed eciation	(E) Costs or Other Basis Improvement Cost		(F) Selling expenses		(G) Built-in gain on which you prepaid		(H) Loss (C)-(D)-(E)-(F)-(G)	
					00	0	00		00		00	0	00		00
					00	)	00		00		00	0	00		00
										<u> </u>					
4 7 1 1					00	)	00		00		00	0	00		00
Total      Unrealized built-in loss on assets sold d	uring the vec-											(	(1)		00
Onrealized built-in loss on assets sold d     Recognized built-in loss (Enter the small	• •	,							•••••			(	(2)		00

WT. ILLE	Contourio C	or rado miloagir Ematy rago
Part IV Tax on Net Recognized Built-In Gain		
1. Recognized built-in gain (Same as Part II, line 3)	(1'	00
Recognized built-in gain (Same as Part II, line 3)     Recognized built-in loss (Same as Part III, line 3)	(2'	00
3. Excess of built-in gain recognized over built-in loss recognized (Subtract line 2 from line 1)	(3)	00
4. Carryover of net built-in dain not recognized on previous years	(4)	00
5. Total of net built-in gain recognized (Add lines 3 and 4)	(5)	00
5. Total of net built-in gain recognized (Add lines 3 and 4)  6. Net unrealized built-in gain (Same as Part I, line 3)	(6)	00
7 Net built-in gain recognized before other adjustments (Enter the smaller of lines 5 and 6)	(7)	00
8. Adjustment for income and deduction items  9. Net built-in gain recognized (Subtract line 8 from line 7)	(8)	00
9. Net built-in gain recognized (Subtract line 8 from line 7)	(9'	00
10. Net taxable income	(10)	00
11. Net built-in gain recognized before operating or capital carryforward losses (Enter the smaller of lines 9 and 10)	(11)	00
12. Carryforward Josses	(12)	00
13. Net recognized built-in gain subject to tax (Subtract line 12 from line 11)	(13)	00
14. Tax determined (Multiply line 13 by 37.5%)	(14	00

Retention Period: Ten (10) years

# INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.

# Schedule IE Pass-Through Entity Rev. 12.22

#### **EXCLUDED AND EXEMPT INCOME**

and	ending	on

20\_

Entity's Name

Taxable year beginning on

Employer Identification Number

Pa	rt I Exclusions from Gross Income		
1.	Life insurance	(1)	00
2.	Donations, bequest and inheritances	(2)	00
	Plantation insurance		00
4.	Income derived from discharge of debts (See instructions)	(4)	00
5. 6	Amount received through any grant or stimulus paid by the Federal Government as a result of COVID-19 (Submit detail)	(5)	00
	Amount received through any grant or stimulus paid by the Government of Puerto Rico as a result of COVID-19 (Submit detail)		00
8.	Interest on mortgages on residential property located in Puerto Rico granted after January 1, 2014	(8)	00
9.	Other exclusions (Submit detail) (See instructions)	(9)	00
	Total (Add lines 1 through 9) (Transfer to line 6(b), Part XVII of the return)	(10)	00
Pa	rt II Exemptions from Gross Income		
1.	Interest upon the following financial instruments:		
	A) Obligations from the United States Government, any of its states, territories or political subdivisions	(1A)	00
	B) Obligations from the Government of Puerto Rico		
	C) Securities under Agricultural Loans Act	(1C)	00
	D) Certain Mortgages (See instructions)	(1D)	00
	E) Loans granted by a commercial bank to an employees owned special corporation for certain purposes		
	F) Loans granted by a commercial bank in Puerto Rico for acquisition and payment of membership certificates in an employees owned		
	special corporation	(1F)	00
	G) Loans granted by a commercial bank in Puerto Rico for the purchase or investment in preferred stocks of an employees owned		
	special corporation	(1G)	00
	H) Loans for the establishment or expansion of small and medium businesses up to \$250,000		00
	l) Loans for the capitalization of small and medium businesses up to \$250,000		
	J) Bonds, notes or other obligations under Section 6070.56(h) of Act 60-2019, as amended	(1J)	00
	K) Other interests subject to alternate basic tax reported in a Form 480.6D	(1K)	00
	L) Other interests not subject to alternate basic tax reported in a Form 480.6D		
	M) Other interests subject to alternate basic tax not reported in a Form 480.6D (Submit detail)		
	N) Other interests not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)		
2.			
	Dividends received: A) Subject to alternate basic tax reported in a Form 480.6D	(2A)	00
	B) Not subject to alternate basic tax reported in a Form 480.6D	(2B)	00
	C) Subject to alternate basic tax not reported in a Form 480.6D (Submit detail)		00
	D) Not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)		00
3.	Recapture of bad debts, prior taxes, surcharges and other items		00
4.	Income from news agencies or unions	(4)	00
	Certain income related to the operation of an employees owned special corporation (See instructions)		00
	Income received or earned in connection with the celebration of sports games organized by international associations or federations	(6)	00
	Income derived by an International Insurer or Holding Company of the International Insurer	(7)	00
	Income from vessel owners associations and mutual protection and indemnity		00
9.	Income from buildings rented to the Government of Puerto Rico for public hospitals or schools and health homes (Contracts in force		
	as of November 22, 2010)	(9)	00
10.	Income derived by the entity from the resale of personal property or services which acquisition was subject to tax under Section		
	3070.01 or Section 2101 of the Puerto Rico Internal Revenue Code of 1994		
	Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1023.06(j)	(11)	00
12.	Distributions of Dividends or Benefits from Industrial Development Income of Exempt Businesses and in Liquidation under Act 73-		
	2008 and Act 135-1997	(12)	
	Rent of residential property under Act 132-2010		
14.	Income received by designers and translators up to \$6,000 under Act 516-2004	(14)	00
	$Income \ generated \ by \ a \ new \ business \ that \ operates \ under \ a \ special \ agreement \ for \ the \ creation \ of \ young \ companies \ (See \ instructions) \$		
16.	Distributable share in the exempt income from pass-through entities (Forms 480.60 EC)		
	A) Amount of exempt income subject to alternate basic tax (See instructions)	00	100
17.	Other payments subject to alternate basic tax reported in a Form 480.6 D		
	Other payments not subject to alternate basic tax reported in a Form 480.6D		
	Other exemptions subject to alternate basic tax not reported in a Form 480.6D (Submit detail)		
	Other exemptions not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)		
21.	Total (Add lines 1 through 20. Transfer to line 6(a), Part XVII of the return)	(21)	00

# Schedule L Pass-Through Entity



RICO.	PAF	RTIALLY EXEN	MPT INCOME	2	0
THE PROPERTY OF PURE					
	Taxable year beginning	on, 20		_	
Entity's Name			Case Number	Employer Ide	entification Number
PartiallyExempt 1 Act	No. 52 of 1983 <b>3</b>	Act 78-1993 <b>5</b>	Act 74-2010 <b>7</b> Ot	ther	
Income (Checkone): 2 Act	No. 47 of 1987 4	Act 165-1996 <b>6</b>	Act 132-2010		
Part I Net Income (or	Loss)	-			
				Regular Tax	Alternate Basic or Alternative Minimum Tax
1. Gross Income (From Part II, lir	ne 10)			(1) 00	
1. Gross Income (From Part II, lir 2. Less: Deductions (From Part V	√, line 56)			(2) 00	
3. Net operating income (or loss)	) for the year (Subtract lin	ne 2 from line 1)		(3)	
4. Exempt amount				(4) 00	00
5. Net income (or loss) from partia	• •		3. I ransfer to Part II, line 6 of the	(5)	00
	n Sales or Production and			(5)	UU
			<del>/                                    </del>		
Net sales of goods or produ	icts			(1)	00
			7)		00
3. Gross profit (or loss) on sa	ale of goods or products (	(Subtract line 2 from li	ine 1)		
(Gross profit margin perce			%. See instructions)	(3)	00
B. Other income	KP(		<u> </u>	NIY	
					00
			D Pass-Through Entity)		00
			DPass-InroughEntity)		
					00
					00
Part III Cost of Goods					
Inventory at the beginning of the second control of the secon	of the year 1 "C"	2 "C" o "MV"	NIA	(1)	00
					00
					00
					00
5. Cost of goods available for sa	ale (Add lines 1 through 4)	)			00
6. Less: Inventory at the end of					00
7. Total cost of goods sold or	· · · · · · · · · · · · · · · · · · ·	on (Subtract line 6 fro	om line 5. Transfer to Part II, line	e 2) <sup>(7)</sup>	00
Part IV Other Direct Co	osts				ı
Item		Amount	Item		Amount
1. Salaries, wages and bonuses		00	10. Electric power	(10)	00
<ol> <li>Social security tax (FICA)</li> <li>Unemployment tax</li> </ol>		00	11. Water and sewage12. Rent	(11)	00
State Insurance Fund premiums		00	13. Packing products expenses	(13)	00
5. Contributions to health or accider	nts plans (5)	00	14. Meals expenses paid to produc	ction employees	00
<ol><li>Insurance premiums (Except confaccidents plans)</li></ol>		00	(Total \$) 15. Depreciation (Submit Schedu	(14)	00
7. Excise taxes / Use taxes		00	Schedule E1 No)	(15)	00
8. Sales and use tax on imports .	(8)		16. Other direct costs (Submit deta		00
Repairs and maintenance	(9)		17. Total other direct costs (Ad		00

Pari	Deductions  Deductions that must be reported in an informative return:	Regular Tax	Alternate Basic or Alternative Minimum Tax
Α.	1. Compensation to directors (See instructions Part XIV of the return)	00	00
	2. Compensation to officers (See instructions Part XV of the return)	00	
	3. Salaries, commissions and bonuses to employees (See instructions)	00	00
	4. Salaries paid to young university students (Total \$) "Internship Program of the Department of the Treasury" (Total \$) (See instructions)	00	00
	5. Payments for services rendered in Puerto Rico (See instructions)	00	
	6. Payments for services rendered outside of Puerto Rico (See instructions)	00	00
	7 Services subcontracted (7)	00	
	8. Lease, rent and fees paid (See instructions) (Personal \$) (Real \$)	00	
	9. Insurance premiums (Except contributions to health or accident plans) (See instructions)	00	
	11. Internet and cable or satellite television services	00	
	12. Bundles (See instructions)	00	
	13. Advertising (13)	00	
	14. Royalties	00	
	15. Payments for virtual and technological tools and other subscriptions	00	
	16. Prófessional associations fees and memberships paid for the benefit of employees	00	
	18 Payments for judicial or extrajudicial indemnification (18)		
	18. Payments for judicial or extrajudicial indemnification       (18)         19. Certain other expenses (See instructions)       (19)	00	00
	20. <b>Subtotal</b> (Add lines 1 through 19)	00	00
В.	Deductions not reported in an informative return: 21. Interests on business debts: Mortgages \$ Automobiles leases \$ and		
	21. Interests on business debts: Mortgages \$ Automobiles leases \$ and Others \$ (21)	00	00
	22. Taxes, patents and licenses:	00	
	(a) Property tax (Personal \$ ) (Real \$ ) (22a)	00	
	(b) Other taxes: Patents \$ Licenses \$ and Others \$(22b)	00	
	(a) Property tax (Personal \$) (Real \$) (b) Other taxes: Patents \$ Licenses \$ and Others \$ (22b) (c) State Insurance Fund Policy	00	
	(d) Sales and use tax	00	
	(e) Special contribution for professional advisory services under Act 48-2013, as amended	00	
	24 Depreciation for businesses with volume of \$3,000,000 or less (Submit Schedule E1 No) (24)		
	24. Depreciation for businesses with volume of \$3,000,000 or less (Submit Schedule E1 No)	00	00
	26. Water and sewage	100	
	27. Contributions to health or accident plans	00	
	28. Social Security tax (FICA) (28) 29. Unemployment tax (29)	00	
	30. Contributions to qualified pensions plans (See instructions. Submit Form AS 6042.1)	00	
	31. Deduction to employers for: Handicapped persons \$and Breastfeeding period \$(See instructions) (31)	00	
	32. <b>Subtotal</b> (Add lines 21 through 31)	00	00
C.	Other deductions: Indicate if you include with this return (See instructions): 1 Audited Financial		
	Statement 2 Agreed Upon Procedures Report ("AUP") Number of the Puerto Rico CPA Association		4
	Stamp 3 Due diligence verification form ("DDC") Specialist Accredited Agent No		
	33. Automobile expenses (Mileage) (See instructions)	00	00
	34. Other motor vehicle expenses (See instructions) AUP ODC 034	00	
	35. Repairs and maintenance	00	
	36. Travel expenses (Total expenses \$)	00	
	37. Meal and entertainment expenses (Total expenses \$)(See instructions)	00	
	38. Materials and office supplies	00	
	40. Stamps, vouchers and fees	00	
	41. Postage and shipping charges AUP DDC (41)	00	00
	42. Uniforms	00	
	43. Parking and toll	00	
	44. Office expenses	00	
	45. Bank fees	00	
	46. Bad debts	00	
	48. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico		
	(See instructions) (Total \$ )	00	00
	49. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible		
	(See instructions)	00	
	50. Losses from fires, storms, other casualties, or theft (See instructions)	00	
	51. Management fees	00	00
	52. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse	00	00
	of the Puerto Rico Trade and Export Company (See instructions)	00	
	54. <b>Subtotal</b> (Add lines 33 through 53)	00	
	55. Charitable contributions		
	56. Total deductions (Add lines 20, 32, 54 and 55)	00	00

# Schedule Q Rev. 02.01 Rep. 10.22



#### **INVESTMENT FUNDS**

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

	Taxable y	ear beginning on	, and ending on	,,	
Taxpayer's name					Social Security or Employer Identification Number
Part I Questionnai	re				
Taxpayer (Check one):	1 Individual	2 Corp	poration 3	Pass-Through Entity	
			(01) Column A	(02) Column B	(03) Column C
Entity's Name			FOR		
Employer Identification N	lumber			<u></u>	
Type of Investment		NFO	Tourist Development Fund Capital Investment Fund 2 Act 3 of 1987 3 Act 46 of 2000 4 Act 70 of 1978 5 Act 78 of 1993 6 Act 225 of 1995 7 Others Direct Investment and not through a fund: 8 Act 70 of 1978 9 Act 78 of 1993 10 Act 225 of 1995 11 Feature films (Subchapter K of the Code)	Tourist Development Fund Capital Investment Fund Act 3 of 1987 Act 46 of 2000 Act 70 of 1978 Act 78 of 1993 Act 225 of 1995 Tothers Direct Investment and not through a fund: Act 70 of 1978 Act 78 of 1993 Act 78 of 1993 Tothers Direct Investment and not through a fund: Act 70 of 1978 Act 78 of 1993 Tothers Feature Films (Subchapter K of the Code)	Tourist Development Fund Capital Investment Fund 2 Act 3 of 1987 3 Act 46 of 2000 4 Act 70 of 1978 5 Act 78 of 1993 6 Act 225 of 1995 7 Others Direct Investment and not through a fund: 8 Act 70 of 1978 9 Act 78 of 1993 10 Act 225 of 1995 11 Feature films (Subchapter K of the Code)
Part II Credit Comp	outation				
Qualified investment acc	quired during the taxable yea	ar(1)	00	00	0
2. Allowable credit percent	age:				
	(See instructions)		00	00	0
	(See instructions)	(2b)	00	00	0
<ol><li>Credit available for invest</li></ol>					
,	first year (See instructions)	` '	00	00	0
	credit from previous years (Sul	· · · · · ·		00	0
, , ,	and 3(b))			00	
4. Total of credit available f	tor investment (Add line 3(c)	, Columns A, B and	d C. Transfer to Part III, line 5)	(4)	0

P	Computation of Amount to be Claimed		
5.	Total credit available for investment (From Part II, line 4)	0	0
	Tax determined in the return (See instructions)		0
	Credit for deductible portion of taxes paid to the United States, its states, possessions and foreign countries and for contribution to the Educational		
٠.	Foundation for Free Selection of Schools (See instructions)	0	0
Q	Excess of Alternate Basic Tax or Alternative Minimum Tax over the Regular Tax (See instructions)		0
	Adjusted tax (Line 6 less the sum of lines 7 and 8)		0
	Credit to claim (Enter the smaller of line 5 or 9. See instructions)		0
			0(
	Prescribed credits from previous years (See instructions)		Ū
12.	Carryover credit (See instructions):  (a) Line 5 less the sum of lines 10 and 11		00
	(b) Attributable credit for the second year(12b)		
	(c) Total(12c)	)	U
P	art IV Determination of Credit and Carryover of Losses in the Sale, Exchange or any other Investment Disposition		_
1.	Total of losses during the taxable year (See instructions):  a) Short-term (Schedule Q1, Part IV, line 3)	00 00	
	c)Total	. (1c) 0	00
2.	Carryover losses not claimed in previous years (Submit detail. See instructions)	. (2)	
	Total of losses (Add lines 1(c) and 2)		)(
	Total losses incurred in each one of previous years (See instructions)		)(
	Add lines 1(c) and 4		
	Maximum amount that you may claim as credit attributable to losses (Multiply line 5 by 33.33%. See instructions)		00
	Available credit for the year (The smaller of line 3 or 6)		-
	Tax determined in the return (See instructions)		00
9.	Credit for taxes paid to the United States, its states, possessions and foreign countries and for contribution to the Educational Foundation for Free		
	Selection of Schools (See instructions)		00
	Investment credit claimed during the taxable year related to the investment subject to loss, if any		00
	Adjusted tax (Line 8 less the sum of lines 9 and 10)		)(
	Credit to claim (Enter the smaller of line 7 or 11. See instructions)		00
	Prescribed credits from previous years		)(
14.	Carryover credit (Line 3 less the sum of lines 12 and 13)	. (14)	0

Schedule Q - Page 2

Rev. 02.01 Rep. 10.22

### Schedule Q1

#### **INVESTMENT FUNDS**

Rev. 12.20 Rep. 10.22

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

20

Taxable year beginning on,, and ending on,,
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Taxpayer's name

Social Security or Employer Identification Number

Part I Computation of Adjusted Basis and Taxable Distributions			
	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(1)	00	00	00
2. Additional investments during the year(2)	00	00	00
3. Less: non-recognized gains on reinvestments (See instructions)(3)	00	00	00
4. Adjusted basis before the credit (Subtract line 3 from the sum of lines 1 and 2)(4)	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)(7)	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)(8)	00	00	00
enter zero)	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(10)	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, Part I, line 3I, as applicable)(11)	00	00	00
12. Distribution you elect to include as ordinary income (See instructions)(12)	00	00	00
13. Total distribution you elect to include as ordinary income (Add line 12 of Column A through C)		(13)	00
14. Distribution subject to Special Tax (Add line 11, Columns A, B and C less line 13. Enter here and on Scho	edule A2 Individual, line	4(k), Column D) (14)	00
15. Special Tax (Multiply line 14 by 10%. Enter the amount here)		(15)	00
16. Tax Withheld over exempt or taxable distributions (See instructions). Transfer to Schedule B Individu	ual, Part III, line 8	(16)	00

Rev. 12.20 Rep. 10.22 Schedule Q1- Page 2 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)** Date Date Sales Price Adjusted Basis Sales Expenses Gain or Loss Description of Property Acquired Sold 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). Determination of Long-term Capital Gain or Loss (See instructions) Part III (E) Date Date Sales Price Adjusted Basis Sales Expenses Gain or Loss **Description of Property** Acquired 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) ..... Special Tax Computation over Long-term Capital Gains of an Investment Fund Part IV 1. Long-term capital gain in the sale or exchange of securities of a fund (See instructions).....(1) 2. Net short-term capital loss (See instructions)......(2) 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 more than zero, transfer to Part 1, line 2J of the return or to Schedule CO Individual, Part I, line 3J, as applicable, and to Schedule A2 Individual, line 4(k). See instructions) ......

Schedule R Pass-Through Entity Rev. 12.22	20							
At OF 60°	Taxa	ole year beginning on,	and ending on,,					
Entity's name				Employ	er Identification Number			
Schedules R1 Pass-Through Entity	y included	Forms 480.60 EC included	Federal Schedules K-1 included	Forr	ns 480.60 F included			
Part I Questionnaire								
1. Distributable share on gross ind	come from se	ervices rendered by pass-through entit	ies (From Part I, line H of all Schedules F	R1 Pass-				
Through Entity included)				(1)	00			
2. Distributable share on gross inc	come from se	ervices rendered by subsidiary pass-th	rough entities (From Part I, line I of all So	chedules				
R1 Pass-Through Entity include	ed)			(2)	00			
3. Total distributable share on gros	ss income fro	om services rendered by pass-through	entities for purposes of the optional tax (A	Add lines				
1 and 2)				(3)	00			
4. Distributable share on the gro	ss income o	f pass-through entities (From Part I,	line J of all Schedules R1 Pass-Throug	gh Entity				
included)				(4)	00			
			Part I, line K of all Schedules R1 Pass-	I				
,					00			
			15)		00			
			ed in other schedules of this return (Fro					
					00			
8. Total distributable share on the  Net Income or Loss	8. Total distributable share on the gross income of pass-through entities (Subtract line 7 from line 6)							
		•		14-D	_			
			nt on line 9, Part II of all Schedules R		00			
			t on line 10. Dort II of all Cabadulas D					
			t on line 10, Part II of all Schedules R	I	00			
milough Entity included. Ha	וושופו נט רמו	. II, IIII e 13 01 (II e 1 e (ui i i )		(2)	00			

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# Schedule R1 Pass-Through Entity Rev. 12.22

#### **PASS-THROUGH ENTITIES**

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	4	_ ,

Rev. 12.22	Marin Constitution of the	Taxable year beginning on, and ending on,	
Entity's name		Schedule R1 Pass-Through Entity No	Employer Identification Number

	Scriedule	RTPass-Through Entity. No	<u> </u>			
Part I Adjusted Basis Determination of the Owner in one or more Pass-Through Entities		Column A	Column B	Column C		
		1 480.60 EC 2 K-	1 1 480.60 EC 2 K-1	1 480.60 EC 2 K-1		
A. Type of form (See instructions)  B. Type of taxable year  C. Did the entity choose the optional tax under Section 1071.10 of the Code? (See instructions)	(A)	3 480.60 F	3 480.60 F	3 480.60 F		
B. Type of taxable year.	(R)	1 Calendar 2 Fiscal	1 Calendar 2 Fiscal	1 Calendar 2 Fiscal		
D. Name of entity	(c)	Yes Z NO	Yes Z No	1 L Yes 2 NO		
D. Name of entity	(D) (F)					
E. Employer identification number	(E)					
G. Electronic filling confirmation number of Form 480 60 FC or 480 60 F (Does not apply to Federal Schedule K-1)	(G)					
H. Distributable share on gross income from services rendered by the entity (See instructions)	(H)	00				
1. Distributable share on gross income from services rendered by subsidiary pass-through entities (See instructions)	(I)	00				
J. Distributable share on the gross income of the entity (Excluding that related to the services rendered. See instruct	ions) (J)	00	00	00		
K. Distributable share on the gross income of subsidiary pass-through entities (Excluding that related to the services r	endered.					
See instructions)	(K)	00		) 00		
Adjusted basis at the end of the previous taxable year	(1)	00	00	00		
2. Basis increase:			.	.		
(a) Owner's distributable share on income and profits from current year (See instructions)	(2a)	00				
(b) Contributions made during the year	(2b)	00				
(c) Entity's capital assets gain	(2c)	00				
(d) Exempt income	(2d)	00				
(e) Other income or gains reported in other schedules of this return (See instructions)	(2e)	00				
(f) Other increases (Submit details)	(21)	00				
(g) Total basis increase (Add lines 2(a) through2(t))	(2g)	00	00	00		
3. Basis decrease:	(20)	00	00			
(a) Owner's distributable snare on entity's loss claimed on previous year	(3a)	00				
(b) Entity's capital assets loss	(30)	00				
(c) Distributions during the year	(3c)					
(a) Cleditis claimed on the preceding year (see instructions)	(30)	00				
(f) Non admissible expenses for the year	(3e)	00				
(g) Distributable share on losses from exempt operations during the year	(3a)	00				
(b) Distributable state of not osses from exempt operations during the year	(3h)	00				
(h) Charitable contributions  (i) Owner's debts assumed and guaranteed by the entity  (j) Other decreases (Submit details)	(3i)	00				
(i) Other decreases (Submit details)	(3i)	00				
(k) Total basis decrease (Add lines 3(a) through 3(j))	(3k)	00				
4. Adjusted Basis (Subtract line 3(k) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a))	(4)					
Part II Determination of Net Income or Loss in one or more Pass-Through Entities	( /					
For the Determination of Net income of Loss in one of more Plass-Timough Entitles	(50)	00	00	00		
5. (a) Owner's distributable share on entity's loss for the year	(Ja)	00				
(b) Distributable share on loss from a pass-through entity owned by the entity or trust	(00)	00				
(c) Loss carryover from previous years (See instructions)	(50)	00				
(d) Total losses (Add lines 5(a) through 5(c))	(Du) (6a)					
6. (a) Adjusted basis (Part I, line 4)	(6b)	00				
(c) Entity's current debts assumed and guaranteed by the owner	(00)	00				
(d) Total owner's adjusted hasis (Add lines 6/a) through 6/o)	(P9)	00				
(d) Total owner's adjusted basis (Add lines 6(a) through 6(c))	(7a)	00	00			
(b) Distributable share on gain from a pass-through entity owned by the entity or trust	(7α) (7h)	00		00		
(c) Total income received (Add lines 7(a) and 7(b))	(7c) (7c)			00		
8. Available losses (The smaller of line 5(d) or 6(d))	(A)					
9. Total income (Add the income determined on line 7(c), Columns Athrough C. Transfer to Schedule R Pass-Throu	ah Entity Da			00		
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Pass-Through E	gıı ∟ııllıy, Fö Entitv Dart II	aitii, IIII⊂ 1 / Iino 2 \	(9 <sub>)</sub>	00		
10. Total losses (Add the losses determined on line o, Columns Atmough C. Transler to Schedule R Pass-Milough E	inity, Fait II	, III IE <i>∠)</i>	(10	7)		

# Schedule V Pass-Through Entity

Rev. 12.22



# DETERMINATION OF NET INCOME AND INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 135-1997

To be filed with Form 480.20(EC)

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	TARNI OF PUE	Taxable year begining on		aı rollili 40	nd endir	,			
Ent	tity's Name	Taxable year beginning on	Туре	of Decree		19 011		Fmn	loyer Identification Number
	pe of Business		1			3 Renego	tiated	·	•
' y	Je OI Dusilless		2	☐ Conv	erted	4 Extende	ed	Case Numb	er:
Fffe	ective period for income:		Num	berofiobs	directly	related with the	manufactu	ıre or designa	ted service:
	gins: Ends:		Curre	-	-	Required by Decr			
		Average Income (Applies only to r	eneg	otiated o	cases)				
	asis period average income as dete	* * * * * * * * * * * * * * * * * * * *							
	Part II Net Income S	Subject to Tax							
1.		the year (Subtract line 56, Part V from line	e 15,	Part IV)				(1	00
2.	Less: Investment income (See in	structions)						(2	00
		or loss) (Subtract line 2 from line 1. If an operating year (See instructions)							
5.	Net industrial development income	e subject to special deductions (Subtract line	 4 fror	n line 3.If it	is equa	l or less than zer	o. <b>do not</b> o	(4 continue) (5	
	Special deductions for exempt busi	inesses (See instructions Schedule V1 Pass	s-Thro	ough Entity	():				
	a) Payroll deduction					(6a)		00	
		nd improvement expense deduction						00	
		ctures, machinery and equipment deductio						00	
	e) Total deductions (Add lines 6	6(a) through 6(d))						(6e	00
7. Q	Net industrial development income	after special deductions (Subtract line 6(e) fits manufactured in Puerto Rico (See instruct	rom lii	ne 5)				(7	00
9.	Netindustrial development income?	after deduction for purchases of products mar	nufacti	red in Pue	rto Rico	(Subtract line 8 fr	om line 7).	(8	00
10.	Basis period income under Act 73 (\$	Schedule X Pass-Through Entity, Part I)				<u> </u>		(10	00
11.	Less: Basis period income (San	me as Part I. See instructions)						(11	00
		subject to tax (Subtract line 11 from the sum	oriine	s9and 10.	Seeins	tructions)		(12	00
			0/0						
2.	Total tax (Multiply line 12 by	7% (1b) 4% (1c) other line 1)					<i>.</i>	(2)	00
3.	Less credits:	ee instructions)				(3a)	_	00	
	<ul> <li>b) Credit for losses of United St</li> </ul>	tates parent company (See instructions)				(3b)		00	
	<ul> <li>c) Credit for taxes withheld or</li> </ul>	n rovalty payments				(3c)	_	00	
	d) Credit for purchases of products i	manufactured in Puerto Rico (Schedule X1 Pas ch and development (Schedule X1 Pass-Thro	s-Ihro	ough Entity,	Part I, lin /II line F	(30) (3e) (3e)	-	00	
	f) Credit for investment in machin	nery and equipment (Schedule X1 Pass-Thro	ouah E	ntity. Part	III. line 5	(3f)		00	
	g) Credit to reduce the cost of electr	ric power (Schedule X1 Pass-Through Entity,	Part I\	/, line 2)		(3g)		00	
	Credit for industrial investment     Total credits (Add lines 3(a) the	t (Schedule X1 Pass-Through Entity, Part VI rough 3(h))	, line 6	S(b))		(31)			
4.	Total tax liability (Subtract line 3)	(h) from line 2 . This amount shall be paid by	the pa	ss-through	h entity	as an estimated i	ncome tax	k pavment	00
	of the distributable share on incom	ne on behalf of its owners and reported to ea	ch on	e of them.	as it cor	responds. The a	mount pai	d must be	00
		f the return)						(4)	00
	Gross Profit	on Sales or Production and Other	nicol	iie			Ι		
1.		s				(1)		00	
	Less: Cost of goods sold or direct						ł		
		e year 1 "C" 2 "C" o "MV"				00	•		
		handise				00	-		
						00	ł		
		art VI)				00	1		
		(Add lines 2 through 5)e year 1 7 "C" 2 7 "C" o "MV"				00	1		
۱. ا	Total cost of goods sold or direct or	osts of production (Subtract line 7 from line 6)		. (′)				00	
		pods or products (Subtract line 8 from line 1						(9)	00
									00
11.	_							(44)	00
12.	Interests							(12)	00
13.	Royalties							(13)	00
14.	Other income (Submit detail)								00
15.	Total income (Add lines 9 thr	ough 14)						(15)	00

Pa	ırt V	Deductions					
A.	Dec	luctions that must be reported in an informative	return:			(1)	00
	1.	Compensation to directors (See instructions Part XIV compensation to officers (See instructions Part XIV c	of the return)			(2)	00
	3.	Salaries, commissions and bonuses to employees (	See instructions)			(3)	00
	4	Salaries naid to young university students (Total \$	\"Internship Progra	am (	of the Denartment of the Treasury " (Total \$ ) (See		
							00
	5. 6	Payments for services rendered in Puerto Rico (See Payments for services rendered outside of Puerto Ri	: INSTRUCTIONS)		_)tions)(	(6)	00
	7.	Services subcontracted				(7)	00
	8.	Lease, rent and fees paid (See instructions) (Personal	\$) (Real \$		_)	(8)	00
	9.	Insurance premiums (Except contributions to health	or accident plans) (See instr	ruc	tions)	(9) (10)	00
	10. 11	I elecommunication servicesInternet and cable or satellite television services		••••		(11)	00
	12	Rundles (See instructions)			(	(12)	100
	13	Advertising			(	(13)	100
	14	Rovalties				(14)	100
	16	Professional associations fees and memberships nai	d for the benefit of employee	2		(16)	100
	17.	Homeowners association tees			(	(17)	00
	18	Payments for judicial or extrajudicial indemnification			(	(18)	00
	19.	Certain other expenses (See instructions)		• • • •	(	(19) (20)	00
R	ZU. Der	Subtotal (Add lines 1 tillough 19)luctions not reported in an informative return:			······································	(20)	00
	21.	Interests on business debts: Mortgages \$	Automobiles leases \$		and Others\$	(21)	00
	22.	Taxes, patents and licenses:	, L		2 2 2	) )	00
		(a) Property tax (Personal \$) (Real \$)	)			22b)	00
		(c) State Insurance Fund Policy	and Others v		(2	22c)	00
		(d) Sales and use tax			(2	22U)	00
	22	(e) Special contribution for professional advisory serv	ices under Act 48-2013, as a	am	ended(2	/23) /23)	00
	23. 24	Depreciation and amortization (Submit Scriedule E	NO) NOO or less (Submit Sched)	 مار	F1 No )	(24)	00
	25.	Electric power	OUT OF 1033 (Outstill Corroat	VI.	E1 No	(25)	00
	26.	Water and sewage		,		(26)	00
	27.	Contributions to health or accident plans				(27) (28)	00
	20.	Social Security lax (FICA)		• • • •	······································	(20)	00
	30.	Contributions to qualified pensions plans (See instru	ctions. Submit Form AS 604	42.	1)	(30)	00
	31.	Deduction to employers for: Handicapped persons \$_	and Breastfeed	ling	gperiod\$(See instructions)	(31)	00
_	32.	Subtotal (Add lines 21 through 31)er deductions:	4	• • • •	1) (See instructions)	(02)	00
С.	33.	Automobile expenses (Mileage ) (See instr	ructions)			(33)	00
	35.	Repairs and maintenance				(35)	00
	30. 37	Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$	) (See instruction	 าทร		(37)	00
	38.	Materials and office supplies	) (Oce instruction			(38)	00
	39.	Materials used directly in the trade or business				(39)	00
	40	Stamos vouchers and tees				(10)	00
	41.	Fostage and shipping charges		••••		(42)	00
	13	Parking and toll		-		(43)	00
	44.	Office expenses				(44) (45)	00
	45. 46	Bank tees		• • • •		(45) (46)	00
	<del>4</del> 0.	Contributions to educational contributions accounts fo	rthe employee's beneficiarie	 es (	(See instructions)	(47)	00
	48	Expenses incurred or paid to stockholders, persons or	related entities outside of Pu	ıer	to Rico (See instructions) (Total \$	(48)	00
	49.	Deduction for expenses incurred or paid to stockhold	ers, persons or related entitie	es,	fully deductible (See instructions)	(49)	00
	50. 51.	Losses nom mes, storms, other casualties, or thert ( Management_fees	000 monuchono)		( (	(51)	00
	52.	Expenses in property leased to the Puerto Rico Industri	al Development Company or	Wa	arehouse of the Puerto Rico Trade and Export Company (See		
		instructions)			(	(၁८)	00
	53. 51	Other deductions (Submit detail)			(	(54)	00
	55.	Charitable contributions				(55)	
	56.	Total deductions (Add lines 20, 32, 54 and 55)			(	(56)	00
Pa	rt V	Other Direct Costs					
		Item	Amount	Т	Item		Amount
1.	S	alaries, wages and bonuses	(1) 00	1	0. Electric power(10		00
2.	S	ocial security tax (FICA)	(2) 00	1	1. Water and sewage(1		00
	. U	nemployment tax	(3)		2. Rent		00
4.		ate Insurance Fund premiums			3. Packing products expenses(13)	3)	00
5.		ontributions to health or accidents plans	(5) 00	11	4. Meals expenses paid to production employees		00
6.		surance premiums (Except contributions to health or	(6)	1	(Total \$)	4)	00
7	a	ccidents plans)xcise taxes / Use taxes	(9)	1	5. Depreciation (Submit Schedule E No or Schedule E1 No)(15	15)	00
7. 8.		ales and use tax on imports	17		6. Other direct costs (Submit detail)	· ' [	00
_	. 0	epairs and maintenance	(0)		7. <b>Total other direct costs</b> (Add lines 1 through 16.	-	
9.			171		Transfer to Part IV. line 5)	- 1	00

Schedule V1 Pass-Through   Entity	COMPUTATIO	N OF TH			OR EXEMPT BUSINES	SSES UN	DER ACT 135-19	97		20	
Rev. 12.22		T		To be filed with For	` '				0.11		
Entity's Name		Taxable	year beginning	Type of Decree	and ending on:  3 Renegotiated		Employer Identific	ation Number		ule V1 No Case Number	
Type of Business	Effective period for income:  Begins: Ends:		_	1 =	ted 4 Extended	1	Number of jobs direct designated service:	ly related with manu	acture or Required by	Decree:	
Part I Computation of	the special deductions	(a)	Payroll Ded		Training and Improven (b) Expenses	ment	Research and (c) Expe			nent on Buildings, res and Machinery	
Deduction amount for the curren	t year	(1)		00		00		00			00
	yh (d)		00			00					
	dule V Pass-Through Entity, Part II, line 5)	(3)		00		00		00			00
(If line 2 is more than line 3, do no											
4. Less: Special deductions per line		, <u> </u>		-	00						
				ī	100		00				
	expensest expenses		00	-			00				
	ructures and machinery		00	-	00		00				
	d)			00	00	00	00	00			
5. Industrial development income to c		/		00		100		00			
·	from line 3)	(5)		00		00		00			00
6. Amount of deduction for:											
(a) Payroll		Ч									
	ayroll up to 50% of line 5	Sa1)	00								
(2) If line 3 is less than \$50	0,000 and keep an										
average of 15 or more e	employees, enter \$100,000	Sa2)	00								
(3) Enter the larger of line (	6(a)(1) or 6(a)(2)	6a3)		00							
• •	nd improvement expenses					00					
	t expenses	(6c)						00			
(d) Investment on buildings, stru											00
		(6d)									00
7. Total deductions:		(7-)		00		00		00			00
	rough 6(d), as applicable)			00		100		00			00
	7(b))			00		00		00			00
8. Allowable deductions (Line 7(c) up		(10)		100							
If it is less than line 5, enter the an											
·	as applicable. If it is more than line 5,										
	)	(8)		00		00		00			00
Carryforward deductions to subsequence	•			100		100		00			100
more than line 5 and do not hav											
(See instructions)		(9)						00			00

Retention Period: Ten (10) years

	Part II  Special Rules (Apply to the exempt business that is allowed to claim more than one of the deductions of Columns a, b, c and d of F is more than the Industrial Development Income of the year)	Part I, and the sum of said deductions	Limit for the year	Carryforward to future years
Or	Order to claim the special deductions			
1.	. Industrial development income subject to special deductions (Schedule V Pass-Through Entity, Part II, line 5)	00		
2.	. Less: Payroll deduction (only manufacture)			
ı	(a) 15% of the production payroll (If line 1 is less than \$30,000 per production job, up to 50% of line 1) (2a)	00		
ı	(b) If line 1 is less than \$500,000 and the entity keeps an average of 15 persons or more employed,			
ı	enter \$100,000(2b)	00		
ı	(C) Enter the larger of line 2(a) or 2(b)(2c)	00		
3.	Industrial development income after the payroll deduction (Subtract line 2(c) from line 1. It cannot be less than zero)	00		
4.	Enter line 2(c) but not to exceed the amount on line 1 (Enter on Schedule V Pass-Through Entity, Part II, line 6(a))(4)		00	
5.	Industrial development income (Same as line 3)	00		
6.	Less: Human resources training and improvement expenses deduction	00		
7.	. Industrial development income after deduction (Subtract line 6 from line 5. It cannot be less than zero)(7)	00		
8.	Enter line 6 but not to exceed the amount on line 5 (Enter on Schedule V Pass-Through Entity, Part II, line 6(b))(8)		00	
9.	. Industrial development income (Same as line 7)	00		
10.	0. Less: Research and development expenses deduction			
ı	(a) Preceding year	00		
ı	(b) Current year(10b)	00		
ı	(c) Total lines 10(a) and 10(b)	00		
11.	1. Industrial development income after deduction (Subtract line 10(c) from line 9. It cannot be less than zero)(11)	00		
	2. Enter line 10(c) but not to exceed the amount on line 9 (Enter on Schedule V Pass-Through Entity, Part II, line 6(c))		00	
	3. Excess of line 10(c) over line 9(13)			00
14.	4. Industrial development income (Same as line 11. It cannot be less than zero)	00		
15.	5. Less: Special deduction for investment on buildings, structures, machinery and equipment			
ı	(a) Preceding year(15a)	00		
ı	(b) Current year(15b)	00		
ı	(c) Total lines 15(a) and 15(b)	00		
16.	6. Industrial development income after deduction (Subtract line 15(c) from line 14. It cannot be less than zero)	00		
17.	7. Enter line 15(c) but not to exceed the amount on line 14 (Enter on Schedule V Pass-Through Entity, Part II, line 6(d))		00	
18.	8. Excess of line 15(c) over line 14			00

## Schedule W Pass-Through Entity Rev. 12.22



#### **DETERMINATION OF NET INCOME** AND INCOME TAX FOR FILM ENTITY UNDER ACT 362-1999 OR ACT 27-2011

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To be filed with Form 480.20(EC)

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

Entity's Name	Employer Id-	entification Number
Type of Business	Cas	se Number
Part I Net Income Subject to Tax	Т	00
Net operating income (or loss) for the year (Subtract line 56, Part IV from line 5, Part III)	(1)	00
Net operating income (or loss) (Subtract line 2 from line 1)	(2)	00
Part II Computation of Tay		
4. Fixed income tax rate		%
5. Tax attributable to the owner's distributable share that the pass-through entity shall deposit as an estimated income tax payment of the	e distributable	
share on income on behalf of its owners and reported to each one of them, as it corresponds. (Multiply line 3 by line 4. The amount paid mu		
in Part XIII, line 3 of the return)	(5)	00
Part III Gross Profit on Sales and Other Income		
1. Net sales of goods or products	(1)	00
2. Interests	(2)	00
3. Rent	(3)	00
4. Other income (Submit detail)	(4)	00
Part IV Deductions	(9)	00
A. Deductions that must be reported in an informative return:		
Compensation to directors (See instructions Part XIV of the return)		00
Compensation to officers (See instructions Part XV of the return)     Salaries, commissions and bonuses to employees (See instructions)	(2)	00
Salaries, continus and bondes to employees (See instructions)      Salaries paid to young university students (Total \$)"Internship Program of the Department of the Treasury" (Total \$)	\(\(\sigma\)	
instructions)		00
5. Payments for services rendered in Puerto Rico (See instructions)		00
6. Payments for services rendered outside of Puerto Rico (See instructions)		00
7. Services subcontracted		00
9. Insurance premiums (Except contributions to health or accident plans) (See instructions)	(9)	00
10. Telecommunication services		00
11. Internet and cable or satellite television services	(11)	00
12. Bundles (See instructions)		00
13. Advertising		00
14. Royalties	(15)	00
16. Professional associations fees and memberships paid for the benefit of employees	(16)	00
17. Homeowners association fees		00
18. Payments for judicial or extrajudicial indemnification		00
19. Certain other expenses (See instructions)		00
20. Subtotal (Add lines 1 through 19)	(20)	
21. Interests on business debts: Mortgages \$ Automobiles leases \$ and Others \$	(21)	00
22 Taxes natents and licenses:		
(a) Property tax (Personal \$) (Real \$)	(22a)	00
(b) Other taxes: Patents \$ Licenses \$ and Others \$	(22b)	00
(c) State Insurance Fund Policy(d) Sales and use tax		00
(e) Special contribution for professional advisory services under Act 48-2013, as amended	(22e)	00
23. Depreciation and amortization (Submit Schedule E No. )	(23)	00
24. Depreciation for businesses with volume of \$3,000,000 or less (Submit Schedule E1 No)	(24)	00
25. Electric power	(25)	00
26. Water and sewage		00
27. Contributions to health of accident plans  28. Social Security tax (FICA)		00
29. Unemployment tax	(29)	00
30. Contributions to qualified pensions plans (See instructions. Submit Form AS 6042.1)	(30)	00
31. Deduction to employers for: Handicapped persons \$ and Breastfeeding period \$ (See instructions)	(31)	00
32. Subtotal (Add lines 21 through 31)	(32)	00

	Part IV Deductions (Continued)		
C.			
	33. Automobile expenses (Mileage) (See instructions)	(33)	00
	34. Other motor vehicle expenses (See instructions)	(34)	00
	34. Other motor vehicle expenses (See instructions)	(35)	00
	36. Travel expenses (Total expenses \$)	(36)	00
	37. Meal and entertainment expenses (Total expenses \$) (See instructions)	(37)	00
	38. Materials and office supplies	(38)	00
	39. Materials used directly in the trade or business	(39)	00
	40. Stamps, vouchers and fees	(40)	00
	41. Postage and shipping charges		00
	42. Uniforms		00
	43. Parking and toll	(43)	00
	44. Office expenses	(44)	00
	45. Bank fees	(45)	00
	46. Bad debts		00
	47. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions)	(47)	00
	48. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$)	(48)	00
	49. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions)	(49)	00
	50. Losses from fires, storms, other casualties, or theft (See instructions)	(50)	00
	51. Management fees		00
	$52.\ Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Export Company or Warehouse of the Puerto Rico Trade and Puer$		00
	(See instructions)	(52)	00
	53. Other deductions (Submit detail)	(53)	00
	54. Subtotal (Add lines 33 through 53)	(54)	00
	55. Charitable contributions		100
	56. <b>Total deductions</b> (Add lines 20, 32, 54 and 55)	(56)	00

INFORMATION
PURPOSES ONLY.
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# Schedule X Pass-Through Entity

#### DETERMINATION OF NET INCOME AND INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 73-2008 To be filed with Form 480 20(FC)

20

Rev. 12.22	THE PURPLE	Taxable year beginning on				
Entity's Name		, , , =	Type of Decree:	<u> </u>	Employ	ver Identification Number
			1 New	3 Renegotiated		
Type of Busine	ess		2 Converted		Case Number:	
Effective perio	dforincome:		Number of jobs d	irectly related with manufactu	ure or designated se	rvice:
Begins:	Ends:		Current:	Required by Decr	ree·	
Part I		Average Income (Applies only to		<u> </u>		
	verage income as determ		<u> </u>		( // //	
Part II		Subject to Tax (Applies only to re	negotiated decr	ees under Section 13(l	b)(1))	
1. Net operat	ing income (or loss) fo	r the year (Subtract line 56, Part VI from	line 15, Part V)		(1)	00
2. Less: Inve	stment income (See in strial development inco	nstructions) ome (or loss) (Subtract line 2 from line 1.1	If an operating loss	do not continue	(2)	00
Enter zero	here and on line 5)			•	(3)	00
4. Net operati	ing loss from preceding rial development incom	year (See instructions)e subject to special deduction (Subtract lir	ne 4 from line 3 If it is	equal or less than zero. <b>do n</b>	(4) not continue) (5)	00
6. Investmen	t on buildings, structu	res, machinery and equipment deduction after special deduction (Subtract line	on			00
7. Net industi 8. Less: Bas	rial development incor is period income (Sa	ne after special deduction (Subtract line me as Part I. See instructions)	6 from line 5)		(7) (8)	00
9. Net industr	rial development incom	ne subject to tax (Subtract line 8 from line	7. See instructions.	Continue with Part IV)	(9)	00
Part III		Subject to Tax (Except renegotiate				
		the year (Subtract line 56, Part VI from li				00
2 Total indu	atrial day alanmant in a	structions)ome (or loss) (Subtract line 2 from line 1.	If an aparating lace	da nataontinus		
Enter zero	here and on line 5)	year (See instructions)			(3) (4)	00
5. Net industr	rial development incom	ne (Subtract line 4 from line 3. If it is equal of	or less than zero, <b>d</b>	o not continue)	(5)	00
6. Less: Indus	strial development inco	me subject to tax rates under the Code, as e subject to special deduction (Subtract lin	s provided by Section	ons 3(f) and 3(g) (See instruc	ctions) (6)	00
8. Special de	duction for investment of	on buildings, structures, machinery and eq	uipment		(8)	00
<ol><li>Net indust</li></ol>	rial development incor	ne subject to tax (Subtract line 8 from lin	e 7. See instruction	ns. Continue with Part IV)	(9)	00
Part IV	Tax Computa		٠ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١	ather [ o/		
2. Total tax (	Multiply line 9, Part I	8% (1b) 4% (1c) 2% (1d) 10 or III, as applicable, by line 1)	a) 1% (1e) [	other %	(2)	00
<ol><li>Less credit</li></ol>	S:				00	
b) Credit fo	r job creation (Schedu	inufactured in Puerto Rico (Schedule X1 Pass- ile X1 Pass-Through Entity, Part II, line 2	2)	(3b)	00	
c) Credit for	investment in research	and development (Schedule X1 Pass-Thro ninery and equipment (Schedule X1 Pa	ugh Entity, Part VII, li	ine 5(b)) (3c)	00	
line 5)				(3d)	00	
e) Credit to	reduce the cost of ele	ctric power (Schedule X1 Pass-Through	Entity, Part IV, line	2) (3e)	00	
g) Credit fo	r industrial investment	al property transfer (Schedule X1 Pass-Thro (Schedule X1 Pass-Through Entity, Par	t VI, line 6(b))	(3g)	00	
h) Total cre	edits (Add line 3(a) th	rough 3(g))			(3h)	00
5. Minimum t	ax rate: (5a) 1%	(5b) 3% (5c) other	%			
6. Minimum t	entative tax (Multiply	line 9, Part II or III, as applicable, by lir ayments	ne 5)		(6)	00
8. Minimum	tax (Subtract line 7 f	rom line 6)			(8)	00
		er of lines 4 and 8. This amount shall be on income on behalf of its owners and rep				
		ine 4 of the return)				00
Part V	Gross Profit	on Sales or Production and Other	r Income			
	of goods or product	St agate of production	·····	(1)	00	
2. Inventory	at the beginning of the	e year 1 "C" 2 "C" o "MV"	(2)	00		
J. Pulchase	of materials of merci	handise	(3) <u> </u>	00		
<ol><li>Other dire</li></ol>	ect costs (Detail in Pa	art VII)	(5)	00		
6. Cost of go	oods available for sale	(Add lines 2 through 5)e year 1 "C" 2 "C" o "MV"	(6)	00		
<ol><li>8. Total cost of</li></ol>	of goods sold or direct co	osts of production (Subtract line 7 from line 6	ô)	(8)	00	
9. Gross pro	fit (or loss) on sale of go	oods or products (Subtract line 8 from line	1)		(9)	00
11. Rent					(11)	00
12. Interests 13. Royalties					(12)(13)	00
14. Other inco	ome (Submit detail)				(14)	00
∎i5 lotal inc	<b>ome</b> (Add lines 9 thr	rough 14)			(15)	100

Pa	ırt VI	Deductions					
A.	Ded	uctions that must be reported in an informative	return:				
	1 (	Compensation to directors (See instructions Part XIV	of the return)			(1)	00
	2. (	Compensation to officers (See instructions Part XV of	f the return)			(2)	00
	3 5	Salaries, commissions and bonuses to employees (	See instructions)			(3)	00
	4 9	Salaries naid to voung university students (Total \$	\"Internship Progra	am o	if the Denartment of the Treasury" (Total \$ \ \) (See		
	- 11	nstructions)				(4)	00
	5 5	Payments for services rendered in Puerto Rico (Sec	inetructione)			(5)	1 100
	۾ <u> </u>	Paymonts for convices randored autoids of Duarta Di	no (Soo inctructions)			(b)	1 100
	7. \$	Services subcontracted	······		)	(/)	00
	8. L	.ease, rent and fees paid (See instructions) (Personal	\$)(Real\$		)	(8)	00
	. M	isorance oremionis (Except commonions to neam).	n accident blans i see inst	1110:11	(005)	(Ο)	1 100
	1() I	elecommunication services				(10)	100
	11. li	nternet and cable or satellite television services				(11)	00
	12. E	Bundles (See instructions)				(12)	00
	13 A	dvertising				(13)	100
	14. F	Royalties				(14)	00
	15. F	ayments for virtual and technological tools and oth	er subscriptions			(10)	00
	16. F	rofessional associations fees and memberships par	d for the benefit of employee	es		(10)	00
	17. F	lomeowners association tees				(17)	00
	18. F	ayments for judicial or extrajudicial indemnification				(18)	00
	19. (	Certain other expenses (See instructions)				(19)	00
l_	20. \$	Subtotal (Add lines 1 through 19)				(20)	00
B.	Ded	uctions not reported in an informative return:			and Others\$	(01)	
	21. II	nterests on business debts: Mortgages \$	_ Automobiles leases \$		and Others \$	(21)	00
	22. J	axes, patents and licenses:	,			(220)	00
	(	a) Property tax (Personal \$) (Real \$	)			(22a)	00
	(1	o) Other taxes: Patents \$ Licenses \$	and Others \$_			(220)	00
	(	c) State Insurance Fund Policy				(224)	00
	(	a) Sales and use tax	:d A -: 40 0040		and ad	(220)	00
	00 [	e) Special contribution for professional advisory serv	ices under Act 48-2013, as	ame	ended	(23)	00
	23. L	Depreciation and amortization (Submit Schedule E	NO)		T4 No.	(24)	00
	24. L	pepreciation for businesses with volume of \$3,000,	Juu or less (Submit Sched	uie i	E1 NO)	(25)	00
	25. E	riectric power		₩.	ET NO	(26)	00
	20. V	vater and sewage		••••		(20)	00
	21.0	Contributions to nealth or accident plans				(28)	00
	20. 3	bodiai Security lax (FICA)		• • • • • •		(20)	00
	29. (	Southing to a sublified pagaina plans (Conjugate	ations Cubmit Farm AC CO	40.4		(30)	00
	30.0	contributions to qualified pensions plans (See Instru	ctions. Submit Form AS 60	42.1	riad (Cacinatrustians)	(31)	00
	31. L	Deduction to employers for: Handicapped persons \$_	and Breastleedin	gpe	nod \$(See instructions)	(32)	00
٦	04h	er deductions:			riod\$(See instructions)	(02)	
١٠.	22 /	er deductions:	untional		- O O I I L I	(33)	00
	33. F	Nutornobile expenses (Mileage) (See inst	uctions)	• • • • • •		(34)	00
	34. C	Other motor venicle expenses (See instructions) .		••••		(35)	00
	.):) [	Repairs and maintenance				(00)	
	30. I	ravei expenses (10tal expenses \$)	)/Caainatuuti			(37)	00
	3/.1	Metariala and effica augustica	) (See Instruction	ons)		(38)	00
	30. IV	Materials and office supplies		••••		(39)	00
	39. N	Materials used directly in the trade of business				(40)	00
	40. 3	Destage and chinning charges				(41)	00
	41. F	OSIAUE AND SHIDDING CHARGES				()	00
	42. U	Marking and tall		• • • • •	\	(43)	00
	40. F	Mility and toll				(44)	00
	44. C	Pank fooe		• • • • • • • • • • • • • • • • • • • •	XIE	(45)	00
	45. L	Parlik 1665				(46)	00
	40. L	Contributions to educational contributions accounts for	rthe employee's heneficiari	00 (9	See instructions)	(47)	00
	48 F	xnenses incurred or paid to stockholders, persons of	related entities outside of P	uert	n Rico (See instructions) (Total \$	(48)	
	49 F	eduction for expenses incurred or paid to stockhold	ers, persons or related entiti	ies f	tully deductible (See instructions)	(49)	00
	50 1	osses from tires, storms, other casualties, or theth	See instructions)			(50)	00
	51 N	Management fees	mon donono,			(51)	
	52 F	xpenses in property leased to the Puerto Rico Industri	al Develonment Company o	rWa	rehouse of the Puerto Rico Trade and Export Company (See.		
	iı	nstructions)				(52)	00
	53 (	Other deductions (Submit detail)				(53)	00
	54. <b>S</b>	Subtotal (Add lines 33 through 53)				(54)	00
	55. (	Charitable contributions				(55)	
	56. <b>T</b>	otal deductions (Add lines 20, 32, 54 and 55)				(56)	00
Part VII Other Direct Costs							
_		Item	Amount	┸	Item	$\perp$	Amount
1.	. Sa	laries, wages and bonuses	(1) 00	10	). Electric power (	10)	00
2	So	cial security tax (FICA)	(2) 00		. Water and sewage (	11)	00
3	. IIn	employment tax	(3)		Rent(		00
	. OH	ate Insurance Fund premiums	(0)			13)	00
4.	. ან	ntributions to boolth areas idented in a	17		Meals expenses paid to production employees	." -	00
5.		ntributions to health or accidents plans	(9)	14		141	00
	ins	urance premiums (Except contributions to health or		4,-		14)	00
6.		cidents plans)	(6)	15	Depreciation (Submit Schedule E No or		
0.	ac					البي	
7.	ac Ex	cise taxes / Use taxes	(7) 00	_	Schedule E1 No)(	15)	00
	ac Ex Sa	cise taxes / Use taxesles and use tax on imports	(7) 00 (8) 00	16	Schedule E1 No)(0 6. Other direct costs (Submit detail)(1	15) 16)	00
7.	ac Ex Sa		(7) 00 (8) 00	16	Schedule E1 No)(	'Г	

#### Schedule X1 Pass-Through Entity

Rev. 12.22

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#### COMPUTATION OF TAX CREDITS FOR EXEMPT BUSINESSES **UNDER ACT 73-2008**

To be filed with Form 480.20(EC) \_\_\_\_\_, \_\_\_\_ and ending on \_ Taxable year beginning on

Schedule X1 No.

⊏IIU	ny s ivame			Emp	ioyerio	ientification Number	
F	Part I Credit for P	Purchases of Products Manufa	actured in Puerto Rico	I			
Elig	gible purchases of products man	ufactured in Puerto Rico:					
	Manufacturing business from	Employer identification number	Manufacturing business		rchases	s value	
V	which the product is acquired	(b)	identification number	Regular		Recycled	
	(a)	(D)	(c)	(d)		(e)	
			(1)		00		00
2. /	Allowable credit for purchases:	uerto Rico (Multiply line 1, Column	(d) v 25%) (2a)		00		
ĺ	b) Products made from recycled	I materials (Multiply line 1, Column (e	) x 35%) (2a)		00		
(	c) Total credit (Add lines 2(a)	and 2(b))	•••••		(2c)		00
3.	Credit carry forward from prio	r years (Submit schedule)			(3)		00
4. 5	Total available credit (Add III) Total tax (See instructions)	es 2(c) and 3)			(5)		00
6. (	Credit to be claimed (Up to 50%	of line 5. Transfer to the correspon	ding schedule of the return, as appl	icable)	(6)		00
		ent years (Subtract line 6 from line					00
	Part II Job Creation	on Credit					
1. (	Credit carry forward from prior	years (Submit schedule)			(1)		00
2.	Credit to be claimed (Transfer t	to the corresponding schedule of the	ereturn, as applicable)		(2)		00
		ent years (Subtract line 2 from line	<del></del>				00
		nvestment in Machinery and I			nergy	1	
Did	you include with the return the	certification from the Energy Affairs	s Administration? 1 Yes 2	No —	_		00
							00
2. /	Allowable credit for investment i	n machinery and equipment (Multiplys)	y line 1 x 50%)		. (2)		00
3. 4. I	Multiply line 3 x 25%				. (4)	<b>Y</b>	00
5. (	Credit to be claimed (Enter the	e smaller of line 2 or 4. Transfer t	o the corresponding schedule of t	the return, as applicable)	. (5)		00
I	Part IV Credit to Re	educe the Cost of Electric Pov	ver				
1. (	Credit carry forward from prior	r years (Submit schedule)			(1)		00
2.	Credit to be claimed (Transfer to	the corresponding schedule of the	return, as applicable)		(2)		00
		ent years (Subtract line 2 from line 1			(3)		00
		the Transfer of Intellectual Pr	<u> </u>				
					(1)		00
	Allowable royalty credit:	to fixed rate (Multiply line 1 x 12%)	(2a)		00		
		o alternate imposition (Multiply line 1			00		
3 (	Credit carry forward from prior	vears (Submit schedule)	(3)		00		
4.	Total available credit (Add line	2(a) or 2(b), as applicable, and line	3)		(4)		00
		o Schedule X Pass-Through Entity, I uent years (Subtract line 5 from line					00
		Investment Credit	, ¬		(*)		00
				A - Pre Tax Credit	П	B - Post Tax Credit	
				Manager	00	Manager	00
1.	Total credit per Administrative	Determination	(1)		00		00
		year's tax liability per Administrative lyears (Submit schedule)			00		00
4.	Total available credit attributed a	gainst the tax liability for the current ye	ear (Add lines 2 and 3, Columns				
1	A and B, respectively)		(4)		00		00
		1 and 3, Columns A and B, respecti	vely) <sup>(5)</sup>		00		00
0.	Less: a) Credit to be claimed agains	t the tax liability for the current year (T	The total of both columns cannot				
	be more than line 4)		(6a)		00		00
	b) Total credit to be claimed	(Add the amount in columns A an	d B, line 6(a). Transfer to the				00
	corresponding schedule o	f the return, as applicable)	(6b)		00		00
	d) Total (Add lines 6(a) and 6	her person	(6d)		00		00
7. (	Carryforward credit to subseque	nt years (Subtract line 6(d) from line 5,	Columns A and B, respectively) (7)		00		00

Part VII Credit for Investment in Research and Development, Clinical Tria Intangible Property	ls, To	oxicology Tests, Infrastru	cture, Renewable Energy	or
Did you include with the return the supporting certificate? 1 Yes 2 No Certificate's D	ate: D	Day Month Year		
		A - Pre Tax Credits Manager	B - Post Tax Credits Manager	
Total credit according to the supporting certificate	. (1)			00
Credit attributed against the tax liability for the current year (Up to 50% of line 1. See instructions)	,			00
3. Credit carryforward from prior years (Submit schedule)	. (3)	00	)	00
Total available credit attributed to the tax liability for the current year (Add lines 2 and 3, Columns A and B, respectively)	1	00		00
Credit to be claimed against the tax liability for the current year (The total of both columns cannot be more than line 4)	;	00		00
b) Total credit to be claimed (Add the amounts in Columns A and B, line 5(a). Transfer to the corresponding schedule of the return, as applicable)	,			00
c) Credit claimed against AEE and AAA expenses	(5c)	00	)	00
d) Credit transferred to another person	(5d)	00	)	00
e) Total (Add lines 5(a), 5(c) and 5(d), Columns A and B, respectively)		00	)	00
6. Carryforward credit to subsequent years (Subtract line 5(e) from line 4, Columns A and B, respectively		00	)	00

Retention Period: Ten (10) years

# FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.

# Schedule Y Pass-Through Entity

Rev. 12.22



# DETERMINATION OF NET INCOME AND INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 83-2010

To be filed with Form 480.20(EC)

20\_\_\_

TON OF PULL	Taxable year beginning on	, and ending on,		
Entity's Name		Type of Decree:	Empl	oyer Identification Number
Type of Business		-1 ☐ New 3 ☐ Renegotiated		•
Type of business		2 Converted	Case Numb	er:
Effective period for income: Begins: Ends:		Number of jobs directly related with the activity Current: Required by Decree:		service:
	Subject to Tax			
	•	from line 15, Part III)	(1)	00
2. Net operating income (or loss)	ng year (See instructions)		(2)	
3. Net green energy income subject	to special deduction (Subtract line 2 from I	line 1. If it is equal or less than zero, do not cont	tinue) (3)	00
4. Special deduction for investmen	t on buildings, structures, machinery and	d equipment	(4)	00
	,		(9)	00
Part    Tax Computa				4.0/
1. Fixed tax rate on Green Energ	y Income		(1)	4 %
3. Less credits:	by line 1)		(2)	00
a) Credit for purchases of products m	nanufactured in Puerto Rico (Schedule Y1 Pas	ss-Through Entity, Part I, line 6) (3a)	00	-
b) Credit for job creation (Schedu	ule Y1 Pass-Through Entity, Part II, line 2	(3b)	00	- I
d) Credit for the transfer of intelled	nd development (Schedule Y1 Pass-Through ctual property (Schedule Y1 Pass-Throug	th Entity Part III line 5) (3d)	00	1
e) Total credits (Add lines 3(a)	through 3(d))		(3e)	00
4. Net tentative tax (Subtract line	3(e) from line 2)		(4)	00
Minimum tax rate: 5(a)3%     Minimum tentative tax (Multiply)	5(b)4% 5(c) other	<del></del>	6	00
7. Less: Tax withheld on royalty p	payments	<u>%</u>	(7)	00
8. Minimum tax (Subtract line / fr	rom line 6)		(8)	00
9. <b>Total tax liability</b> (Enter the large	er of lines 4 and 8. I his amount shall be p	paid by the pass-through entity as an estimated or pried to each one of them, as it corresponds. The a	income tax	
must be included in Part XIII, li	ne 5 of the return)	wited to each one of them, as it corresponds. The a		00
	on Sales or Production and Other			
4. Not color of goods on modulet	S	(1)		
-		(1)	00	
Less: Cost of goods sold or direc	e year 1 "C" 2 "C" o "MV"	(2) 00		
Durchase of materials or march	handise	(3)	_ [ [ ]	
	idituise			
9	art V)			
	(Add lines 2 through 5)			
7. Less: Inventory at the end of the	e year 1 "C" 2 "C" o "MV"	(7)		
	osts of production (Subtract line 7 from line 6)		00	
		1)	(9)	00
				00
			(44)	00
12. Interests			(12)	00
13. Royalties			(13)	00
14. Other income (Submit detail)			(14)	00
15. Total income (Add lines 9 thr	ough 14)		(15)	00

	ırt I\	Deductions			
Α.	Dec	luctions that must be reported in an informative	return:	,	1)
	1. 2.	Compensation to directors (See instructions Part XIV)	of the return)		1) 00 2) 00
	3.	Salaries, commissions and bonuses to employees (	See instructions)		3) 00
	4.	Salaries paid to young university students (Total \$	) "Internship Progra	m of the Department of the Treasury " (Total \$) (See	
	_	instructions)		(	4) 00
	5.	Payments for services rendered in Puerto Rico (See	e instructions)	uctions) (1	5) 00
	ხ. 7	Payments for services rendered outside of Puerto Ki Services, subcontracted	co (See instructions)		7) 00
	8.	Lease, rent and fees paid (See instructions) (Personal	\$ )(Real\$	) (6	8) 00
	9.	Insurance premiums (Except contributions to health	or accident plans) (See instr	uctions)(	9) 00
	10.	Telecommunication services		(10	00
	12. 13	Advertising		(1)	3) 00
	14	Royalties		(14	4)    00
	15	Payments for virtual and technological tools and oth	er subscriptions	(15)	9)
	16	Professional associations fees and memberships pai	d for the benefit of employee	(16	6)    00
	17.	Homeowners association fees		(1 (1)	7) 00 8) 00
	19	Certain other expenses (See instructions)		(1)	9)    (00
	20.	Subtotal (Add lines 1 through 19)		(21	0) 00
В.	Dec	luctions not reported in an informative return:			
	21.	Interests on business debts: Mortgages \$	Automobiles leases \$	and Others\$(2:	1) 00
	22.	Taxes, patents and licenses:	,	(22)	a) 00
		(h) Other taxes: Patents \$ Licenses \$	and Others \$	(22)	b) 00
		(c) State Insurance Fund Policy	and other v	(22)	c) 00
		(d) Sales and use tax		(22)	u)
		(e) Special contribution for professional advisory serv	rices under Act 48-2013 las a	mended (ZZ)	e)I I UU
	23.	Depreciation and amortization (Submit Schedule E l'	10) 000 or loce (Submit Schod)	(2: 2: 2: 2: 2:	4) 00
	2 <del>4</del> . 25	Depreciation for businesses with volume of \$5,000, Flectric nower	000 of fess (Subffill Scried)	(24 (24) (27)	5) 00
	26.	Water and sewage		(26	6) 00
	27.	Contributions to health or accident plans		(2)	7) 00
	29.	Unemployment tax	otions Submit Form AS 60	(2)	0) 00
	31	Deduction to employers for: Handicapped persons \$	and Breastfeed	.2.1)	1) 00
	32.	Subtotal (Add lines 21 through 31)	und Brodottood	(32	2) 00
C.	Oth	er deductions:			3)
	33.	Automobile expenses (Mileage ) (See inst	ructions)		
	24	Other meder webiele everence (Coe instructions)	uctions)	(2)	3) 00
	34. 35	Other motor vehicle expenses (See instructions).		(3)	4) 00 5) 00
	35.	Repairs and maintenance			6) 00
	35.	Repairs and maintenance			6) 00
	35.	Repairs and maintenance			6) 00
	36. 37. 38.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$ Materials and office supplies Materials used directly in the trade or business	) (See instruction	ns)	66 00 77 00 88 00 99 00
	35. 36. 37. 38. 39. 40.	Repairs and maintenance Travel expenses (Total expenses \$)  Meal and entertainment expenses (Total expenses \$)  Materials and office supplies  Materials used directly in the trade or business  Stamps, vouchers and fees  Postage and shipping charges	) (See instruction	ns)	00 00 00 00 00 00 00 00 00 00 00 00 00
	35. 36. 37. 38. 39. 40. 41.	Repairs and maintenance Travel expenses (Total expenses \$)  Meal and entertainment expenses (Total expenses \$ Materials and office supplies  Materials used directly in the trade or business  Stamps, vouchers and fees  Postage and shipping charges  Uniforms	) (See instruction	ns)	56 00 77 00 81 00 99 00 00 00 11 00 22 00
	35. 36. 37. 38. 39. 40. 41. 42.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll	) (See instruction	(3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4)	96 00 00 00 00 00 00 00 00 00 00 00 00 00
	35. 36. 37. 38. 39. 40. 41. 42.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll	) (See instruction	(3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4)	96 00 00 00 00 00 00 00 00 00 00 00 00 00
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$ Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees	) (See instruction	(3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	96 00 00 00 00 00 00 00 00 00 00 00 00 00
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$ Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bank fees Bad debts Contributions to educational contributions accounts for	) (See instruction)	(3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	56 00 77 00 88 00 99 00 11 00 22 00 33 00 44 00 55 00 66 00 77 00
	35. 36. 37. 38. 39. 40. 41. 42. 43. 45. 46. 47.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bank fees Band debts Contributions to educational contributions accounts for expenses incurred or paid to stockholders, persons of	) (See instruction) (See instr	(3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	56 000 000 000 000 000 000 000 000 000 0
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bank fees Bad debts Contributions to educational contributions accounts for expenses incurred or paid to stockholders, persons or Deduction for expenses incurred or paid to stockhold	) (See instruction) (See instr	(3)   (3)   (3)   (3)   (4)	56 000 000 000 000 000 000 000 000 000 0
	35. 36. 37. 38. 39. 40. 42. 43. 44. 45. 46. 47. 48.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bad debts Contributions to educational contributions accounts feed to stockholders, persons on the standard of the stockhold contribution for expenses incurred or paid to stockhold contributions from fires storms of the first casualties or t	) (See instruction)  or the employee's beneficiaries outside of Puers, persons or related entities See instructions)	(3)   (3)   (3)   (3)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (6)	96
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 50. 51	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bad debts Contributions to educational contributions accounts for Expenses incurred or paid to stockhold to stoc	rthe employee's beneficiarie related entities outside of Puers, persons or related entities See instructions)	(3)   (3)   (3)   (3)   (4)	96
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 50. 51. 52.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bank fees Bad debts Contributions to educational contributions accounts for Expenses incurred or paid to stockholders, persons or Deduction for expenses incurred or paid to stockhold Losses from fires, storms, other casualties, or theft (Management fees	or the employee's beneficiaries related entities outside of Puers, persons or related entities See instructions).	(3)   (3)   (3)   (3)   (4)   (5)   (5)   (5)   (5)   (5)   (6)   (5)   (5)   (6)   (5)   (6)   (5)   (6)   (5)   (6)	66 000 77 000 88 000 99 000 10 000 11 000 22 000 44 000 65 000 66 000 77 000 88 000 99 000 10 000 11 000 12 000 13 000 14 000 15 000 16 000 17 000 18 000
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 50. 51. 52.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bank fees Bank fees Contributions to educational contributions accounts for Expenses incurred or paid to stockholders, persons or Deduction for expenses incurred or paid to stockhold Losses from fires, storms, other casualties, or theft Management fees Expenses in property leased to the Puerto Rico Industri instructions) Other deductions (Submit detail)	or the employee's beneficiarie related entities outside of Puers, persons or related entitie See instructions)	(3)   (3)   (3)   (3)   (4)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (6)   (5)   (6)	56 000 000 000 000 000 000 000 000 000 0
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 50. 51. 52.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bank fees Bank fees Contributions to educational contributions accounts fe Expenses incurred or paid to stockholders, persons or Deduction for expenses incurred or paid to stockhold Losses from fires, storms, other casualties, or theft of the deductions (Submit detail) Other deductions (Submit detail) Other deductions (Submit detail) Subtotal (Add lines 33 through 53)	or the employee's beneficiarie related entities outside of Puers, persons or related entities See instructions)	(3)   (3)   (3)   (3)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (6)	56 000 77 000 88 000 99 000 11 000 22 000 33 000 44 000 55 000 66 000 77 000 88 000 99 000 11 000 11 000 11 000 11 000 12 000 13 000 14 000 15 000 16 000 17 000 18 000 19 000 10 000
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 50. 51. 52. 53. 55.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies	or the employee's beneficiarie related entitie soutside of Puers, persons or related entitie See instructions)	Sample   S	S
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 50. 51. 52. 53.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bad debts Contributions to educational contributions accounts for Expenses incurred or paid to stockholders, persons or Deduction for expenses incurred or paid to stockhold Losses from fires, storms, other casualties, or theft to Management fees Expenses in property leased to the Puerto Rico Industrinstructions) Other deductions (Submit detail) Subtotal (Add lines 33 through 53) Charitable contributions Total deductions (Add lines 20, 32, 54 and 55)	or the employee's beneficiarie related entitie soutside of Puers, persons or related entitie See instructions)	(3)   (3)   (3)   (3)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (5)   (6)	S
	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 50. 51. 52. 53. 55.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bad debts Contributions to educational contributions accounts for Expenses incurred or paid to stockholders, persons or Deduction for expenses incurred or paid to stockhold Losses from fires, storms, other casualties, or theft to Management fees Expenses in property leased to the Puerto Rico Industrinstructions) Other deductions (Submit detail) Subtotal (Add lines 33 through 53) Charitable contributions Total deductions (Add lines 20, 32, 54 and 55)	rthe employee's beneficiarie related entities outside of Puers, persons or related entitie See instructions)	Sample   S	S
Pa	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 50. 51. 52. 53. 55. 56.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$	rthe employee's beneficiarie related entities outside of Puers, persons or related entitie See instructions)	(3)   (3)   (3)   (4)	S
Pa 1.	35. 36. 37. 38. 39. 40. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 55. 56.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$	rthe employee's beneficiarie related entities outside of Puers, persons or related entities See instructions)  al Development Company or  Amount	(3)   (3)   (3)   (4)	Amount
Pa 1. 2.	35. 36. 37. 38. 39. 40. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 55. 56.	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$	rthe employee's beneficiarie related entities outside of Puers, persons or related entities See instructions)  al Development Company or  Amount  (1) 00 (2) 00 (3) 00	(3)   (3)   (3)   (4)	Amount
Pa 1. 2.	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 551. 552. 555. 56. U	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$	Amount  (1)  (2)  (3)  (4)  (See instruction)  (See instruction)  (See instruction)  (Amount  (Oo  (Oo  (Oo  (Oo  (Oo  (Oo  (Oo  (O	(3)   (3)   (3)   (4)	S
1. 2. 3.	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 551. 552. 555. 56. Urt V	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$	rthe employee's beneficiarie related entities outside of Puers, persons or related entities See instructions)  al Development Company or  Amount (1) (2) (3) (4) (9)	(3)   (3)   (3)   (4)	Amount
1. 2. 3. 4.	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 44. 45. 51. 52. 53. 55. 56. Int V	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$	Amount  (1) (2) (3) (4) (5)	(3)   (3)   (3)   (4)	O
1. 2. 3. 4. 5.	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 55. 55. 55. 55. 56. U S C In ad	Repairs and maintenance Travel expenses (Total expenses \$	Amount  (1) 00 (2) 00 (3) 00 (4) 00 (6) 00	State   Stat	Amount
1. 2. 3. 4. 5. 6. 7.	35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 55. 55. 55. 55. 55. 55. 55. 55	Repairs and maintenance Travel expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Meal and entertainment expenses (Total expenses \$) Materials and office supplies Materials used directly in the trade or business Stamps, vouchers and fees Postage and shipping charges Uniforms Parking and toll Office expenses Bank fees Bad debts Contributions to educational contributions accounts for Expenses incurred or paid to stockholders, persons or Deduction for expenses incurred or paid to stockhold Losses from fires, storms, other casualties, or theft of Management fees Expenses in property leased to the Puerto Rico Industrinstructions) Other deductions (Submit detail) Subtotal (Add lines 33 through 53) Charitable contributions Total deductions (Add lines 20, 32, 54 and 55)  Other Direct Costs  Item  Calaries, wages and bonuses Docial security tax (FICA) Dememployment tax Catal Insurance Fund premiums Contributions to health or accidents plans	Name	State   Stat	Amount
1. 2. 3. 4. 5. 6.	35. 36. 37. 38. 39. 40. 41. 42. 43. 445. 55. 55. 55. 55. 55. 55. 55. 55. 5	Repairs and maintenance Travel expenses (Total expenses \$	Name	State   Stat	Amount

# Schedule Y1 Pass-Through Entity

# COMPUTATION OF TAX CREDITS FOR EXEMPT BUSINESSES UNDER ACT 83-2010

To be filed with Form 480.20(EC)

2	U	

Rev. 12.22



Taxable year beginning on \_\_\_\_\_\_, \_\_\_ and ending on \_\_\_\_\_, \_\_\_ Schedule Y1 No. \_\_\_\_\_

Employer Identification Number

Entity's Name				Employer Iden	tification Number
Part I Credit for Pur	chases of Products Manuf	actured in Puerto Rico			
Eligible purchases of products manufa					
	Employer identification number	Manufacturing business		Purchases value	)
the product is acquired	4.5	identification number	Regu		Recycled
(a)	(b)	(c)	(d)		(e)
1. Total purchases value		(1)		00	00
2. Allowable credit for purchases:					
a) Products manufactured in Puer		n (d) x 25%) (2a)		00	
		n (e) x 35%) (2b) [			00
					00
<ul><li>3. Credit carry forward from prior y</li><li>4. Total available credit (Add lines</li></ul>					00
5. Total tax (See instructions)	2(c) and o <sub>j</sub>			(5)	00
6. Credit to be claimed (Up to 50% o	of line 5. Transfer to Schedule Y	Pass-Through Entity, Part II, line 3(	(a))	(6)	00
7. Carryforward credit to subsequer					00
Part II Credit for Job				·	
Credit carry forward from prior ye	ears (Submit schedule)			(1)	00
2. Credit to be claimed (Transfer to the	he corresponding schedule of the	e return, as applicable)		(2)	00
3. Carryforward credit to subsequen	nt years (Subtract line 2 from line	e 1)		(3)	00
	Transfer of Intellectual Pr	operty			
1. Total royalty payments				(1)	00
2. Allowable royalty credit (Multiply	y line 1 x 12%)			(2)	00
3. Credit carry forward from prior	years (Submit schedule)			(3)	00
4. Total available credit (Add lines	2 and 3)	2 4 11 15 - 2(41)		(4)	00
<ul><li>5. Credit to be claimed (Transfer to</li><li>6. Carryforward credit to subsequer</li></ul>	Schedule Y Pass-Inrough Enti-	y, Part II, line 3(a))		(5)	00
				(0)	
0.00.00.00		evelopment of Green Energy		V	
Did you include with the return the su	ipporting certificate? 1 res	3 2 No Certificate's Date: L		Year	7 7 7 19
	) N()		A - Pre Tax Mana		3 - Post Tax Credits Manager
Total credit according to the support	orting certificate				00
2. Credit attributed against the ta	ax liability for the current yea				
instructions)		(2)		1.00	00
3. Credit carryforward from prior year	ars (Submit schedule)	(3)		00	00
4. Total available credit attributed to the				00	00
B, respectively)	gainst the tax liability for the curren	at year (The total of both columns	<del></del>		
cannot be more than	line 4)	(5a)		00	00
b) Total credit to be claim	ned (Add the amounts in Column	ns A and B, line 5(a). Transfer to			00
Schedule Y Pass-Tro	ugh Entity, Part II, line 3(c))	(5b)		100	00
c) Credit claimed agains	t AEE and AAA expenses	(5c)		00	00
d) Credit transferred to a		(Fa/) h			I (Y)
o) Total (Add lines 5(a) A	another person			00	00

Retention Period: Ten (10) years

# Schedule Z Pass-Through Entity

Rev. 12.22



# DETERMINATION OF NET INCOME AND INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 118-2010, ACT 120-2014, ACT 14-2017 AND OTHER SPECIAL ACTS

20

To be filed with Form 480.20(EC) Taxable year beginning on \_\_\_\_\_ and ending on \_\_\_\_

Entity's Name	Employer Identi	fication Number
Type of Business Fixed tax rate under:	Case Number:	
1	Check if you have mo	re than one decree under
3 Act 14-2017 5 Other	Act 14-2017 or Section Indicate amount:	n 2022.04 of Act 60-2019. (Submit detail)
Part I Net Income Subject to Tax		(**************************************
Net operating income (or loss) for the year (Subtract line 56, Part IV from line 5, Part III)	(1)	00
Net operating loss deduction for the preceding year (See instructions. Submit detail)	(2)	00
3. Net operating income (or loss) (Subtract line 2 from line 1)	(3)	00
Part II Computation of Tax	(1)	%
4. Fixed income tax rate 1 25% 2 15% 3 10% 4 8% 5 5% 6 4% 5. Tax attributable to the owner's distributable share that the pass-through entity shall deposit as an estimate		70
of the distributable share on income on behalf of its owners and reported to each one of them, as it corres	ponds. (Multiply line 3	
by the fixed income tax rate on line 4. The amount paid must be included in Part XIII, line 6 of the return)	(5)	00
Part III Gross Profit on Sales and Other Income		
1. Net sales of goods or products	(1)	00
2. Interests	(2)	00
3. Rent	(3)	00
5. <b>Total income</b> (Add lines 1 through 4)	(5)	00
Part IV Deductions		
A. Deductions that must be reported in an informative return:		
Compensation to directors (See instructions Part XIV of the return)	(1)	00
Compensation to officers (See instructions Part XV of the return)	(2)	00
3. Salaries, commissions and bonuses to employees (See instructions)	"/Tatal© \/Caa	00
Salaries paid to young university students (Total \$)"Internship Program of the Department of the Treasury instructions)		00
5. Payments for services rendered in Puerto Rico (See instructions)	(5)	00
Payments for services rendered outside of Puerto Rico (See instructions)		00
7. Services subcontracted	(7)	00
9. Insurance premiums (Except contributions to health or accident plans) (See instructions)	(9)	00
10. Telecommunication services	(10)	00
11. Internet and cable or satellite television services	(11)	00
13. Advertising	(12)	00
14. Royalties		00
15. Payments for virtual and technological tools and other subscriptions	(15)	00
16. Professional associations fees and memberships paid for the benefit of employees		00
18. Payments for judicial or extrajudicial indemnification		00
19. Certain other expenses (See instructions)	(19)	00
20. Subtotal (Add lines 1 through 19)	(20)	00
21. Interests on business debts: Mortgages \$ Automobiles leases \$ and Others \$	(21)	00
22. Taxes, patents and licenses:		
(a) Property tax (Personal \$) (Real \$)(b) Other taxes: Patents \$ Licenses \$ and Others \$	(22a)	00
(b) Other taxes: Patents \$Licenses \$ and Others \$  (c) State Insurance Fund Policy	(22c)	00
(d) Sales and use tax	(22d)	00
(e) Special contribution for professional advisory services under Act 48-2013, as amended		
23. Depreciation and amortization (Submit Schedule E No)	(23)	
24. Depreciation for businesses with volume of \$5,000,000 of less (Submit Schedule Links)		
26. Water and sewage	(26)	00
27. Contributions to health or accident plans		
28. Social Security tax (FICA)		2.0
30. Contributions to qualified pensions plans (See instructions. Submit Form AS 6042.1)	(30)	00
31. Deduction to employers for: Handicapped persons \$ and Breastfeeding period \$ (See ins	structions) (31)	00
32. Subtotal (Add lines 21 through 31)	(32)	00

Part IV Deductions (Continued)		
C. Other deductions:		
33. Automobile expenses (Mileage) (See instructions)	(33)	00
34. Other motor vehicle expenses (See instructions)	(34)	00
35. Repairs and maintenance	(35)	00
36. Travel expenses (Total expenses \$)		00
37. Meal and entertainment expenses (Total expenses \$) (See instructions)		00
38. Materials and office supplies	(38)	00
39. Materials used directly in the trade or business	(39)	00
40. Stamps, vouchers and fees	(40)	00
41. Postage and shipping charges		00
42. Uniforms		00
43. Parking and toll		00
44. Office expenses		00
45. Bank fees		00
46. Bad debts		00
47. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions)	(47)	00
48. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$)	(40)	00
50. Losses from fires, storms, other casualties, or theft (See instructions)		00
51. Management fees	(51)	00
52. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Comp	anv	
(See instructions)		00
53. Other deductions (Submit detail)	(53)	00
54. <b>Subtotal</b> (Add lines 33 through 53)		00
55. Charitable contributions		
56. <b>Total deductions</b> (Add lines 20, 32, 54 and 55)		00

# INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.

# Schedule AA Pass-Through Entity

# DETERMINATION OF NET INCOME AND

<b>intity</b> ev. 12.22	COVERTO CONTRACTOR OF CONTRACT	INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 20-2012 To be filed with Form 480.20(EC)	20
	MAN OF PUER.	10 be liled with 1 0111 400.20(EC)	

Rev. 12.	22	To be fi	iled with Form 480.20(EC)			
	SAN OF bone.	Taxable year beginning on	, and ending on,	_		
Entity	's Name		Type of Decree:	Employer Identification	on Number	
			1 New 3 Renegotiated			
Type	of Business		2 Converted	Case Number:		
Effecti	ive period for income:		Number of jobs directly related with manufacture	e or designated service:		
Begin			Current: Required by Decree:			
Pai	t I Basis Period	Average Income (Applies only to r	renegotiated decrees under Article 4(c))			
Basis	period average income as determ	ined in your decree:				
Pa	rt    Net Income S	ubject to Tax				
1 Ne	et onerating income (or loss) for	r the year (Subtract line 56, Part V from li	ne 15, Part IV)	(1)	00	
					00	
					00	
	-	· ·			00	
			3)		00	
	rt III Tax Computa	, , , , , , , , , , , , , , , , , , , ,				
	ced tax rate on eligible income					
	•	income (2a) Code (2b) Fixe	ed rate %			
	· · · · · · · · · · · · · · · · · · ·			(3)	00	
	3. Tax on net income from the eligible activity (Multiply line 5, Part II by line 1)					
	5. Total tax attributable to the owner's distributable share that the pass-through entity shall deposit as an estimated income tax payment of the					
			e of them, as it corresponds. (Add lines 3 and 4. T			
					00	
		on Sales or Production and Other		· · · · · · · · · · · · · · · · · · ·		
		s	(1)	00		
L	ess: Cost of goods sold or direct	et costs of production				
2. lı	nventory at the beginning of the	eyear 1 m'C" 2 m'C" o "MV"	(2) 00			
3. F	Purchase of materials or mercha	ndise	(3) 00			
5. C	Other direct costs (Detail in Pa	rt VI)	(5)	' (		
		(Add lines 2 through 5)				
7. L	ess: Inventory at the end of the	e year 1 🔲 "C" 2 🔲 "C" o "MV"	(7) 00			
8. T	otal cost of goods sold or direct co	osts of production (Subtract line 7 from line 6	6)	00	laa	
9. (	Gross profit (or loss) on sale of g	oods or products (Subtract line 8 from line	1)		00	
10. E	Designated services income				00	
11. F	Rent				00	
12. lı	nterests				00	
	-				00	
					00	
15 T	tal income /Add lines O the	rough 14)		(15)	00	

Retention Period: Ten (10) years

Pa	art V Deductions			
A.	Deductions that must be reported in an informative retu	rn:		
	1. Compensation to directors (See instructions Part XIV of the	e return)	(°	(1)
	Compensation to officers (See instructions Part XV of the     Salaries, commissions and bonuses to employees (See	return)		(2) 00 (3) 00
	Salaries, commissions and bondses to employees (see     Salaries paid to young university students (Total \$	) "Internship Program of the Department of	of the Treasury" (Total\$\(\)(See	9
	instructions)		(4	(4)
	<ol><li>Payments for services rendered in Puerto Rico (See ins</li></ol>	ructions)	(8	5)    0(
	6 Payments for services rendered outside of Puerto Rico (	ee instructions)	(6	6)    ()(
	7. Services subcontracted	\/D_a ¢ \	(I	(7) 0( (8) 0(
	Lease, rent and fees paid (See instructions) (Personal \$     Insurance premiums (Except contributions to health or ac     To Telecommunication services	)(Keal \$)	(6	9) 00
	10 Telecommunication services	sident plans) (See instructions)	(10	0) 00
	11. Internet and cable or satellite television services		(1)	ויי ועי
	12 Bundles (See instructions)		(12	2)    (0(
	13. Advertising		(1:	3)   0(
	14. Royalties	La aviatia a	(1 <sup>2</sup>	4) 0( 5) 0(
	15. Payments for virtual and technological tools and other st 16. Professional associations fees and memberships paid for	be benefit of employees		6) 00
	17 Homeowners association fees		(1)	/)   00
	18. Payments for judicial or extrajudicial indemnification		(10	8)
	19. Certain other expenses (See instructions)		(19	9)   0(
l_	20. Subtotal (Add lines 1 through 19)		(20	0)
B.	Deductions not reported in an informative return: 21. Interests on business debts: Mortgages \$ A	stamabilian langua C	. c	(1)
	21. Interests on business debts: Mortgages \$ A 22. Taxes, patents and licenses:	itomobiles leases \$ and Others	δֆ(z)	)
	22. Taxes, patents and licenses: (a) Property tax (Personal \$) (Real \$) (b) Other taxes: Patents \$ Licenses \$ (c) State Insurance Fund Policy		(22:	(a)
	(b) Other taxes: Patents \$ Licenses \$	and Others \$	(22)	(b) 0(
	(c) State Insurance Fund Policy		(220	(c) 0(
	(d) Sales and use fax		(220	(0)
	(e) Special contribution for professional advisory services	under Act 48-2013, as amended	(22)	(2e) 0( 3) 0(
	23. Depreciation and amortization (Submit Schedule E No. 24. Depreciation for businesses with volume of \$3,000,000 25. Electric power	or less (Submit Schedule E1 No)	(24	4) 00
	25 Flectric power	or less (Submit Schedule LT No)	(25	5)
	26. Water and sewage	/	(26	6) 00
	27. Contributions to health or accident plans		(27	7) 00
	28 Social Security tax (FICA)		(20	.0)    (0)
	29. Unemployment tax	- C., b., -: 1 F., A.C. COAO 4)	(28	9) 0(
	30. Contributions to qualified pensions plans (See Instruction 31. Deduction to employers for: Handicapped persons \$	s. Submit Form AS 6042.1)	(See instructions) (3	1) 00
	32 Subtotal (Add lines 21 through 31)	and breastreeding period \$		2) 00
C.	Other deductions:			1_
	33. Automobile expenses (Mileage) (See instructi	ns)	(33	3) 0(
	30. Contributions to qualified pensions plans (See instruction 31. Deduction to employers for: Handicapped persons \$ 32. Subtotal (Add lines 21 through 31)		(0	'/
	35 Renairs and maintenance		(35	5) 00
	35. Repairs and maintenance	\(\( \) (\( \) (\) (\( \) (\) (\( \) (\) (	(33 (34) (37)	55) 00 6) 00 7) 00
	35. Repairs and maintenance	\(\( \) (\( \) (\) (\( \) (\) (\( \) (\) (	(33 (34) (37)	55) 00 6) 00 7) 00
	35. Repairs and maintenance	) (See instructions)	(34) (34) (34) (34) (35)	55) 00 66 00 77 00 89 00 99 00
	35. Repairs and maintenance	) (See instructions)	(34) (34) (34) (34) (40)	55) 00 66) 00 77) 00 88) 00 99) 00
	35. Repairs and maintenance	) (See instructions)	(34) (34) (34) (44) (44)	55) 00 66 00 77 00 88 00 99 00 11) 00
	35. Repairs and maintenance 36. Travel expenses (Total expenses \$	) (See instructions)	(38 (36) (38) (38) (40) (41)	55 00 66 00 77 00 88 00 99 00 11 00
	35. Repairs and maintenance 36. Travel expenses (Total expenses \$ ) 37. Meal and entertainment expenses (Total expenses \$ 38. Materials and office supplies	) (See instructions)	(33 (36) (37) (38) (40) (41) (42) (42) (43)	55 00 66 00 77 00 88 00 00 00 00 00 11 00 22 00 33 00
	34. Other motor verticle expenses (See instructions) 35. Repairs and maintenance 36. Travel expenses (Total expenses \$\frac{1}{2}\$ 37. Meal and entertainment expenses (Total expenses \$\frac{1}{2}\$ 38. Materials and office supplies 39. Materials used directly in the trade or business 40. Stamps, vouchers and fees 41. Postage and shipping charges 42. Uniforms 43. Parking and toll 44. Office expenses 45. Bank fees	) (See instructions)	(33 (36) (34) (34) (44) (42) (42) (44) (44) (44)	55 0 66 0 77 0 88 0 99 0 00 0 01 0 01 0 02 0 03 0 04 0 05 0 06 0 07 0 07 0 08 0 09 0 00 00 0 00
	34. Other motor verticle expenses (See instructions) 35. Repairs and maintenance 36. Travel expenses (Total expenses \$\) 37. Meal and entertainment expenses (Total expenses \$\) 38. Materials and office supplies 39. Materials used directly in the trade or business 40. Stamps, vouchers and fees 41. Postage and shipping charges 42. Uniforms 43. Parking and toll 44. Office expenses 45. Bank fees 46. Bank fees	(See instructions)	(33 (34) (34) (44) (42) (43) (44) (44) (44) (44) (44)	55 00 66 00 77 00 88 00 99 00 10 00 11 00 22 00 33 00 44 00 55 00 66 00
	35. Repairs and maintenance 36. Travel expenses (Total expenses \$\) 37. Meal and entertainment expenses (Total expenses \$\) 38. Materials and office supplies 39. Materials used directly in the trade or business 40. Stamps, vouchers and fees 41. Postage and shipping charges 42. Uniforms 43. Parking and toll 44. Office expenses 45. Bank fees 46. Bad debts 47. Contributions to educational contributions accounts for the	(See instructions)	(33 (34) (34) (44) (44) (42) (43) (44) (44) (44) (44) (44) (44)	55 00 66 00 77 00 88 00 99 00 11 00 22 00 33 00 44 00 55 00 66 00 77 00
	35. Repairs and maintenance 36. Travel expenses (Total expenses \$	employee's beneficiaries (See instructions)	(33) (34) (34) (44) (44) (44) (45) (45) (47) (48) (47) (48) (48) (48) (48) (48) (48) (48) (48	55 00 60 00 77 00 88 00 99 00 11 00 122 00 33 00 44 00 55 00 60 00 77 00 88 00 89 00 99 00 90 00 9
	35. Repairs and maintenance 36. Travel expenses (Total expenses \$ )	employee's beneficiaries (See instructions)ed entities outside of Puerto Rico (See instructions)ed entities fully deductible (See	(33) (34) (44) (44) (44) (44) (45) (45) (40) (40) (41) (42) (43) (44) (44) (45) (45) (46) (47) (47) (48) (48) (48) (48) (48) (48) (48) (48	55 00 66 00 77 00 88 00 99 00 11 00 11 00 12 00 14 00 15 00 16 00 17 00 18 00 18 00 18 00 19 00 19 00 19 00 10
	35. Repairs and maintenance 36. Travel expenses (Total expenses \$ ) 37. Meal and entertainment expenses (Total expenses \$ ) 38. Materials and office supplies 39. Materials used directly in the trade or business 40. Stamps, vouchers and fees 41. Postage and shipping charges 42. Uniforms 43. Parking and toll 44. Office expenses 45. Bank fees 46. Bad debts 47. Contributions to educational contributions accounts for the 48. Expenses incurred or paid to stockholders, persons or related to stockhold	employee's beneficiaries (See instructions) ed entities outside of Puerto Rico (See instructions ersons or related entities, fully deductible (Seinstructions)	(33) (34) (34) (44) (44) (44) (44) (45) (45) (40) (41) (41) (42) (42) (43) (44) (44) (45) (45) (45) (46) (47) (47) (48) (48) (49) (49) (49) (49) (40) (40) (40) (40) (40) (40) (40) (40	55 00 66 00 77 00 88 00 99 00 11) 00 122 00 133 00 44 00 55 00 66 00 77 00 88 00 99 00
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	35. Repairs and maintenance 36. Travel expenses (Total expenses \$ 37. Meal and entertainment expenses (Total expenses \$ 38. Materials and office supplies 39. Materials used directly in the trade or business 40. Stamps, vouchers and fees 41. Postage and shipping charges 42. Uniforms 43. Parking and toll 44. Office expenses 45. Bank fees 46. Bad debts 47. Contributions to educational contributions accounts for the 48. Expenses incurred or paid to stockholders, persons or relative to the person of the pe	employee's beneficiaries (See instructions)ed entities outside of Puerto Rico (See instructions or related entities, fully deductible (Seinstructions)	(33) (34) (34) (44) (44) (44) (45) (40) (40) (41) (41) (41) (42) (42) (43) (44) (44) (45) (46) (47) (47) (47) (48) (50) (50) (75) (75) (75) (75) (75) (75) (75) (75	55 00 66 00 77 00 88 00 99 00 11 00 12 00 13 00 14 00 15 00 16 00 17 00 18 00 19 00 10 00 11 00 11 00 11 00 11 00 12 00 13 00 14 00 15 00 16 00 17 00 18
	35. Repairs and maintenance 36. Travel expenses (Total expenses \$ 37. Meal and entertainment expenses (Total expenses \$ 38. Materials and office supplies \$ 39. Materials used directly in the trade or business \$ 40. Stamps, vouchers and fees \$ 41. Postage and shipping charges \$ 42. Uniforms \$ 43. Parking and toll \$ 44. Office expenses \$ 45. Bank fees \$ 46. Bad debts \$ 47. Contributions to educational contributions accounts for the \$ 48. Expenses incurred or paid to stockholders, persons or related \$ 49. Deduction for expenses incurred or paid to stockholders, 50. Losses from fires, storms, other casualties, or theft (See 51. Management fees \$ 52. Expenses in property leased to the Puerto Rico Industrial Distributions \$ 53. Other deductions (Submit detail) \$ 54. Subtotal (Add lines \$ 33. through 53)	employee's beneficiaries (See instructions)ed entities outside of Puerto Rico (See instructions or related entities, fully deductible (Seinstructions)edpendeductions or related entities, fully deductible (Seinstructions)	(33) (34) (34) (44) (44) (44) (45) (40) (40) (41) (41) (41) (42) (42) (43) (44) (44) (45) (45) (46) (47) (47) (48) (48) (49) (48) (49) (48) (49) (49) (49) (40) (40) (41) (41) (41) (42) (42) (43) (44) (44) (45) (45) (46) (47) (48) (48) (49) (48) (49) (49) (49) (49) (40) (40) (40) (40) (40) (40) (40) (40	55 00 66 00 77 00 88 00 99 00 11 00 11 00 12 00 13 00 14 00 15 00 16 00 17 00 18 00 19 00 10 00 11 00 10
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1 2 3 4 5 6	35. Repairs and maintenance 36. Travel expenses (Total expenses \$ ) 37. Meal and entertainment expenses (Total expenses \$ ) 38. Materials and office supplies	employee's beneficiaries (See instructions) ed entities outside of Puerto Rico (See instructions) ersons or related entities, fully deductible (Seinstructions)  velopment Company or Warehouse of the Pue    00	(33) (34) (34) (35) (34) (35) (36) (36) (37) (37) (38) (38) (40) (41) (42) (42) (42) (43) (44) (44) (45) (45) (47) (47) (47) (48) (48) (49) (49) (49) (49) (49) (49) (49) (49	55   00   00   00   00   00   00   00

# Schedule BB Pass-Through Entity

Rev. 12.22

#### **OPTIONAL TAX FOR PASS-THROUGH ENTITIES** THAT RENDER SERVICES

(Section 1071.10)

<b>20</b>
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Taxable year beginning on and ending on \_ Entity's name Merchant's Registration Number Employer Identification Number

The partners, members or shareholders choose the optional tax of Section 1071.10 of the Puerto Rico Internal Revenue Code of 2011, as amended, in accordance with the provisions of the Partnership Agreement, By Laws, Limited Liability Company Contract or Operating Agreement, or equivalent document of the entity.

Pai	Determination of Eligibility to Pay the Optional Tax		
1.	Determination of gross income from services rendered:		
	(a) Gross income from services rendered directly by the entity during the current year (Line 7(a), Part VIII of the return)	1a)	00
	(b) Distributable share on gross income from services rendered by pass-through entities (Line 3, Part I of Schedule R Pass-Through Entity)	1b)	00
	(c) Total gross income from services rendered (Add lines 1(a) and 1(b))	(1c)	00
	Other income:		
	(a) Subtract lines 7 and 13 from line 21 of Part VIII of the return	2a)	00
	(b) Other gross income reported by the pass-through entity (Line 8, Part I of Schedule R Pass-Through Entity. See		
	instructions)	2b)	00
	(c) Other exempt income (Schedule IE Pass-Through Entity, Part II, line 21)	(2c)	00
	(d) Less: Exempt income generated by a new business that operated under special agreement for the creation of young companies		
	(Line 15, Part II of Schedule IE Pass-Through Entity) included as part of the gross income informed in lines 1(a) and 2(a)		00
	(e) Total gross income (Add lines 2(a) through 2(c) and subtract line 2(d))2	2(e)	00
3	Total gross income received during the year (Add lines 1(c) and 2(e))	(3)	00
4. I	Percentage of income from services rendered on gross income received (See instructions)	(4)	%
	<ul> <li>If the result is less than 80%, you are not eligible to choose the optional tax. Do not complete the rest of this schedule.</li> </ul>		
	<ul> <li>If the result is 80% or more and you elect the optional tax, continue with Part II.</li> </ul>		
Pai	Computation of the Optional Tax on Gross Income		
1.	Total gross income received during the year (Line 3, Part I of this schedule)	(1)	00
2.		(2)	00
	Income subject to optional tax (Subtract line 2 from line1)	(3)	00
4.	Determine the optional tax as follows:		
	If the total taxable gross income (Line 3, Part II of this Schedule) is:		
	(a) Not over \$100,000, multiply line 3 of this Part II by 6%.		
	(b) Over \$100,000, but not over \$200,000, multiply line 3 of this Part II by 10%.		
	(c) Over \$ 200,000, but not over \$300,000, multiply line 3 of this Part II by 13%.		
	(d) Over \$300,000, but not over \$400,000, multiply line 3 of this Part II by 15%.		
	(e) Over \$400,000, but not over \$500,000, multiply line 3 of this Part II by 17%.		
	(f) In excess of \$500,000, multiply line 3 of this Part II by 20%.		
	This is your Optional Tax (Enter the corresponding amount on this line)	(4)	00
5.	Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (From Part III, Subpart C, line 6(c))	(5)	00
	Optional tax net of credit for taxes paid to foreign countries, the United States, its states, territories and possessions (Subtract line 5 from		
	line 4)	(6)	00
7.	Total tax credits (Schedule B Pass-Through Entity, Part IV, line 19).	(7)	00
	, , , , , , , , , , , , , , , , , , , ,	(8)	00
	Total tax credits in excess of the optional tax (If line 7 is more than line 6, enter the difference here. Transfer this amount to the		
•	corresponding lines of Part IV of the return)	(9)	00
10.	Total other payments and withholdings (Schedule B Pass-Through Entity, Part II, line 3)	(10)	00
	Balance:		
	• If line 8 is equal to line 10, enter zero on this line. Transfer the amount on lines 3 and 8 of this Part II to line 27, Part II of the return, columns		
	of "Amount" and "Tax Withheld", respectively, and include this schedule with your return.		
	<ul> <li>If line 10 is more than line 8, enter the difference on this line and on line 5, Part II of the return, column of "Tax Withheld". Transfer</li> </ul>		
	the amount on lines 3 and 8 of this Part II to line 27, Part II of the return, columns of "Amount" and "Tax Withheld", respectively,		
	and include this schedule with your return.		
	<ul> <li>If line 10 is less than line 8, to be eligible to choose the optional tax, you must paid the tax with the return no later than the due</li> </ul>		
		(11)	00

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2. Date paid or accrued	Part III Determination of the credit for taxes paid to foreign countries, the United States, its states, territories and possessions							
Name of the country, state, territory or possession	A. Taxes paid to Foreign Countries, the United States, its states, territories and possessions							
Name of the country, state, territory or possession		Foreign Country, Stat	e, Territory or Possesio	on of the United States				
Type of form (See instructions):    1	1 Paid 2 Accrued	Α	В	С	(See instructions)	(See instructions)		
Type of form (See instructions):  2 Return 3 Other document 4 Other document 4 Other document 4 Other 4	Name of the country, state, territory or possession							
B. Reduction in Credit for Tax Paid or Accrued  1. Gross income from the country, state, territory, or possession not subject to income tax in Puerto Rico (1) 2. Gross income subject to tax in the country, state, territory, or possession	Type of form (See instructions):	2 Return	2 Return	2 Return	2 Return			
B. Reduction in Credit for Tax Paid or Accrued  1. Gross income from the country, state, territory, or possession not subject to income tax in Puerto Rico	1. Total tax paid or accrued(1)	00	00	00	00	00		
1. Gross income from the country, state, territory, or possession not subject to income tax in Puerto Rico	•							
possession not subject to income tax in Puerto Rico (1)  2. Gross income subject to tax in the country, state, territory, or possession	B. Reduction in Credit for Tax Paid or Accrued							
2. Gross income subject to tax in the country, state, territory, or possession								
or possession		00	00	00	00	00		
3. Limitation (Divide line 1 by line 2)	, , , , , , , , , , , , , , , , , , , ,	00	00	00	00	00		
(Multiply line 3 by the tax reflected on line 1 of Part III-A)		%	%	%	%	%		
III-A)								
5. Total tax paid or accrued available as credit (Subtract line 4 from the amount reflected in line 1 of Part III-A)		00		00	00	00		
(Subtract line 4 from the amount reflected in line 1 of Part III-A)		00	00	00	00	00		
C. Credit for taxes paid to foreign countries, the United States, its states, territories and possessions (See instructions)  1. Gross income from sources within the country, state, territory, or possession	(Subtract line 4 from the amount reflected in line 1 of							
1. Gross income from sources within the country, state, territory, or possession					- 11	00		
territory, or possession	C. Credit for taxes paid to foreign countries, the United States, its states, territories and possessions(See instructions)							
2. Income subject to optional tax (Part II, line 3)	1. Gross income from sources within the country, state,							
line 3)		00	00	00	00	00		
3. Limitation (Divide line 1 by line 2). Enter the result rounded to two decimal places)								
rounded to two decimal places)								
line 4)(4)	rounded to two decimal places)(3)	%	%	%	%	%		
5. Limitation by country, state, territory or possession:								
(a) Multiply line 4 by line 3		00	00	00	00	00		
			00			00		
6. Total limitation:						<u>'</u>		
	(a) Limitation (Divide line 1 of the Total Column by line 2. Enter the result rounded to two decimal places)					00		
						00		
(c) Credit to be claimed (Enter the smaller between line 5(b) of the Total Column. Transfer to Parte II, line 5)	(c) Credit to be dained (Enter the smaller between			Transier to Parte II,	ште э) <sup>(сс)</sup>	00		