

Form 480.36-Q

Rev. May 2 19

Government of Puerto Rico
Department of the Treasury**QUARTERLY EXCISE TAX RETURN**
PURSUANT TO ACT NO. 154 OF OCTOBER 25, 2010

Filer Name		Filer Employer Identification Number		Filer Address		Filer Telephone	
Controlled Group's Name			Controlled Group's ID			Quarter / Year	
<div>1. Taxable Acquisitions</div> <div>2. Tax Rate (%)</div> <div>3. Excise Tax Determined</div> <div>4. Credits</div> <div>5. Balance of Tax Due</div>							Total
6. Amount Paid with Monthly Form							
7. P/Q Overpayment							
8. Balance Due (Overpayment)							
9. Interest							
10. Surcharges							
11. Penalties							
12. Balance Due							
13. Overpayment							

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Schedule A

(Form 480.36-Q)

Rev. May 2 19

**GENERAL CREDIT**
Reg. Art. 2102(a)-2(b)(6)

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

Please note that the "Attachment Section" of the return was substituted by the table(s) included on this page.

In order to be eligible to claim the general credit, the Controlled Group is required to submit the projections of the number of employees (as such term is defined in Article 2102(a)-2(i)(2) of Regulation Number 7970 approved on December 29, 2010) employed in manufacturing or producing personal property, or manufacturing services, in Puerto Rico for the entire calendar year.

These projections should be provided separately for each member of the Controlled Group that engages in manufacturing or production in Puerto Rico.

Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

NUMBER OF EMPLOYEES PROJECTION*

Company Name <div></div>	Q1			Q2			Q3			Q4		
	January	February	March	April	May	June	July	August	September	October	November	December
Total												
AVERAGE PER QUARTER												
AVERAGE PER YEAR												

*Employees engaged in manufacturing or production and manufacturing services in Puerto Rico, as such term is defined in Reg. Art. 2102(a)-2(i)(2). This information should be provided separately for each member of the controlled group that engages in manufacturing and production in Puerto Rico.

Schedule B

(Form 480.36-Q)

Rev. May 2 19

**CREDIT BASED ON GROSS RECEIPTS****Reg. Art. 2102(a)-2(c)(7)**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

Please note that the "Attachment Section" of the return was substituted by the table(s) included on this page.

In order to be eligible to claim the alternative credit based on gross receipts, the Controlled Group is required to submit the following projections for the entire calendar year:

- Number of employees (as such term is defined in Article 2102(a)-2(i)(2) of Regulation Number 7970 approved on December 29, 2010) employed in manufacturing or producing personal property, or manufacturing services, in Puerto Rico.
- Gross Receipts for all sales of personal property and services.

These projections should be provided separately for each member of the Controlled Group that engages in manufacturing or production in Puerto Rico. Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

NUMBER OF EMPLOYEES PROJECTION*

Company Name	Q1			Q2			Q3			Q4		
	January	February	March	April	May	June	July	August	September	October	November	December
Total												
AVERAGE PER QUARTER												
AVERAGE PER YEAR												

*Employees employed in manufacturing or production and manufacturing services in Puerto Rico, as such term is defined in Reg. Art. 2102(a)-2(i)(2). This information should be provided separately for each member of the Controlled Group that engages in manufacturing and production in Puerto Rico.

GROSS RECEIPTS PROJECTION**

Company Name	Q1			Q2			Q3			Q4			TOTAL
	January	February	March	April	May	June	July	August	September	October	November	December	
Total													
Average Monthly Employees (The average monthly number of employees in Puerto Rico for the calendar year or the quarter ending December 31, whichever is higher).													
												Quotient	

**Gross receipts from all sales of personal property manufactured or produced in whole or in part in Puerto Rico and services performed in Puerto Rico in connection with the manufacture or production of personal property. This information should be provided separately for each member of the Controlled Group that engages in manufacturing and production in Puerto Rico.

Schedule C

(Form 480.36-Q)

Rev. May 2 19

**CREDIT WHERE TAXABLE ACQUISITIONS EXCEED CERTAIN TRESHOLDS****Reg. Art. 2102(a)-2(d)(6)**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

Please note that the "Attachment Section" of the return was substituted by the table(s) included on this page.

In order to be eligible to claim the alternative credit when taxable acquisitions exceed certain thresholds, the Controlled Group is required to submit the following projections for the entire calendar year:

- Number of employees (as such term is defined in Article 2102(a)-2(i)(2) of Regulation Number 7970 approved on December 29, 2010) employed in manufacturing or producing personal property, or manufacturing services, in Puerto Rico.
- Compensation of employees employed in manufacturing or producing personal property, or manufacturing services, in Puerto Rico.
- Taxable Acquisitions.

These projections should be provided separately for each member of the Controlled Group that engages in manufacturing or production in Puerto Rico.

Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

NUMBER OF EMPLOYEES PROJECTION*

Company Name	Q1			Q2			Q3			Q4		
	January	February	March	April	May	June	July	August	September	October	November	December
Total												
AVERAGE PER YEAR												

*Employees engaged in manufacturing or production and manufacturing services in Puerto Rico, as such term is defined in Reg. Art. 2102(a)-2(i)(2).

TAXABLE ACQUISITIONS PROJECTION**

Company Name	Q1			Q2		Q3			Q4			TOTAL	
	January	February	March	April	May	June	July	August	September	October	November		December
Total													

**This information should be provided separately for each member of the Controlled Group that made taxable acquisitions.

COMPENSATION PROJECTION***

Company Name	Q1			Q2			Q3			Q4			TOTAL
	January	February	March	April	May	June	July	August	September	October	November	December	

***Compensation includes all amounts paid for services rendered, including bonuses, vacation allowances, and fringe benefits to employees engaged in manufacturing or production and manufacturing services in Puerto Rico.

Schedule D

(Form 480.36-Q)

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**CREDIT FOR INCREMENTAL INCREASE IN EMPLOYEES****Reg. Art. 2102(a)-2(e)(5)**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

Please note that the "Attachment Section" of the return was substituted by the table(s) included on this page.

In order to be eligible to claim the addition to alternative credit for incremental increase in employees, the Controlled Group is required to submit the following projections for the entire calendar year:

- Number of employees, as such term is defined in Article 2102(a)-2(i)(2) of Regulation Number 7970 approved on December 29, 2010 (Regulation), employed in manufacturing or producing personal property, or manufacturing services, in Puerto Rico and the employee baseline for the Controlled Group, as such term is defined Article 2102(a)-2(i)(1) of the Regulation.

These projections should be provided separately for each member of the Controlled Group that engages in manufacturing or production in Puerto Rico.

Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

NUMBER OF EMPLOYEES PROJECTION*

Company Name _____	Q1			Q2			Q3			Q4		
	January	February	March	April	May	June	July	August	September	October	November	December
Total												
Employees Baseline for the Controlled Group**												
Excess												
Credit												

*Employees engaged in manufacturing or production and manufacturing services in Puerto Rico, as such term is defined in Reg. Art. 2102(a)-2(i)(2).

** The average monthly number of employees engaged in manufacturing or production or manufacturing services in Puerto Rico for the twelve months ended September 30, 2010. Alternately, the Controlled Group may elect to use the number of employees engaged in manufacturing and production or manufacturing services in Puerto Rico on September 30, 2010.

Schedule E

(Form 480.36-Q)

Rev. May 2 19

**CREDIT FOR CONTROLLED GROUP WITH MANUFACTURING AND PRODUCTION
FACILITIES IN MULTIPLE MUNICIPALITIES IN PUERTO RICO
Reg. Art. 2102(a)-2(f)(6)**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

Please note that the "Attachment Section" of the return was substituted by the table(s) included on this page.

In order to be eligible to claim the credit for Controlled Group with manufacturing facilities in multiple municipalities in Puerto Rico, the Controlled Group must have facilities located in 3 or more different municipalities in Puerto Rico, and the credit shall be allowed to those facilities with a monthly average of more than 30 employees during the calendar year.

The Controlled Group is required to submit the following projections for the entire calendar year:

- Facilities and employees per municipality of the member(s) of the Controlled Group that engage in manufacturing and production or manufacturing services in Puerto Rico.

These projections should be provided separately for each member of the Controlled Group that engages in manufacturing or production in Puerto Rico.

Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

NUMBER OF EMPLOYEES PROJECTION*

Company Name	Municipality	Q1			Q2			Q3			Q4			Monthly
		January	February	March	April	May	June	July	August	September	October	November	December	
Total														

*Employees engaged in manufacturing or production and manufacturing services in Puerto Rico, as such term is defined in Reg. Art. 2102(a)-2(i)(2). This information should be provided separately for each facility of each member of the Controlled Group that engages in manufacturing and production in Puerto Rico.

Schedule F

(Form 480.36-Q)

Rev. May 2 19

**CREDIT FOR SINGLE OPERATION WITH HIGH CONCENTRATION RISK**
Reg. Art. 2102(a)-2(j)

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

In order to be eligible to claim the credit for single operation with high concentration risk, the Controlled Group is required to submit the following projections for the entire calendar year:

- Number of employees (as such term is defined in Article 2102(a)-2(j)(2) of Regulation Number 8391 approved on October 21, 2013) employed in manufacturing or producing personal property, or manufacturing services, in Puerto Rico.
- Gross Receipts from all sales of personal property manufactured or produced in whole or in part in Puerto Rico.

Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

NUMBER OF EMPLOYEES PROJECTION*

Company Name _____	Q1			Q2			Q3			Q4		
	January	February	March	April	May	June	July	August	September	October	November	December
Total												
AVERAGE PER QUARTER												
AVERAGE PER YEAR												

*Employees employed in manufacturing or production and manufacturing services in Puerto Rico, as such term is defined in Reg. Art. 2102(a)-2(j)(2).

GROSS RECEIPTS PROJECTION**

Company Name _____	Q1			Q2			Q3			Q4			TOTAL
	January	February	March	April	May	June	July	August	September	October	November	December	
Total													

**Gross receipts from all sales of personal property manufactured or produced in whole or in part in Puerto Rico.

Schedule G

(Form 480.36-Q)

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**CREDIT FOR PURCHASES FROM AN ECONOMICALLY DISADVANTAGED OR
CRITICAL INDUSTRY SUPPLIER
Reg. Art. 2102(a)-2(g)(5)**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

Please note that the "Attachment Section" of the return was substituted by the table(s) included on this page.

In order to be eligible to claim the credit for purchases from an EDCIS, the Controlled Group is required to submit the projections of the cost of its purchases of property and services from EDCIS, for the entire calendar year.

These projections should be provided separately for each member of the Controlled Group that engages in manufacturing or production in Puerto Rico.

Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

PURCHASES*

Company Name	Q1			Q2			Q3			Q4			Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Total													

* The cost of purchases of property and services made by any member of the Controlled Group from Economically Disadvantaged or Critical Industry Suppliers. This information should be provided separately for each member of the Controlled Group.

Schedule H

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**KNOWLEDGE CORRIDOR CREDIT****Reg. Art. 2102(a)-2(h)(5)**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

Please note that the "Attachment Section" of the return was substituted by the table(s) included on this page.

In order to be eligible to claim the knowledge corridor or the research and development investment credit, the Controlled Group is required to submit the projections of its qualifying contributions or investments and the tax liability for the entire calendar year.

These projections should be provided separately for each member of the Controlled Group that engages in manufacturing or production in Puerto Rico. Final calculations shall be provided in the quarterly return for the period from October 1 through December 31.

Please use the table below to submit the required projections.

PROJECTED TAX LIABILITY*

Company Name	Q1	Q2	Q3	Q4
Total				
Qualifying Contributions**				
Qualifying Investments***				
Projected Tax Liability after Credits				

*The projected tax liability of the Controlled Group for each quarter after the application of any applicable credits.

** The amount of contributions made by the Controlled Group to the Puerto Rico Science, Technology and Research Trust or Special Economic Development Fund. Up to one (1) percent of the projected tax liability of the Controlled Group for each quarter after the application of any applicable credits.

***The amount of research and development investments made in Puerto Rico by the Controlled Group in a calendar year in excess of the average annual research and development investments in PR for the preceding two (2) calendar years, up to two (2) percent of the projected tax liability of the Controlled Group for each quarter after the application of any applicable credits.

Schedule I

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Rev. May 2 19

**RECONCILIATION OF GROSS RECEIPTS WITH
TAXABLE ACQUISITIONS**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

PLEASE NOTE THAT THIS INFORMATION WILL BE REQUIRED ONLY FOR THE QUARTERLY RETURN (FORM 480.36-Q) FOR THE PERIOD FROM OCTOBER 1 THROUGH DECEMBER 31 OF EACH YEAR.

Please use the table below to explain and reconcile any differences between the sum of the taxable acquisitions by all Acquiring Members from each Producing Member and each Producing Member's gross receipts. Such differences could result from the Producing Member's receiving income from interest, dividend, royalties or the like, or from the sales by the Producing Member to non-members of the controlled group or members of the controlled group not meeting any of the 10% tests of Section 2101(c) of the Code. For purposes of this reconciliation, the Producing Member is the member of the controlled group that (i) engages in the manufacturing or production of personal property in whole or in part in Puerto Rico or (ii) performs services in Puerto Rico in connection with the manufacture or production of personal property. The Acquiring Members are the members of the controlled group that acquire (i) personal property produced in whole or in part in Puerto Rico or (ii) services performed in Puerto Rico in connection with the manufacture or production of personal property from each Producing Member whether or not any of the 10% tests of Section 2101(c) of the Code is met. This information must be submitted separately by each Producing Member of the controlled group. All calculations are to be made on the basis of the calendar year. In the case of entities that do not use the calendar year for Puerto Rico income tax purposes, please reconcile the gross receipts and other figures for the taxable year to the gross receipts and other figures for the calendar year prior to the completion of this table. The controlled group should maintain adequate documentation to support this reconciliation.

GROSS RECEIPTS RECONCILIATION

Name of the Producing Member

Employer Identification Number

Address

1. Gross Receipts

2. Taxable Acquisitions of Personal Property by Acquiring Members

3. Taxable Acquisitions of Manufacturing Services by Acquiring Members

4. Total Value of Personal Property to which the Manufacturing Services on Line 3 relates

5. Excess (Subtract line 3 from line 4)

6. Subtract Line 5 from Line 2

7. Sales of Personal Property Manufactured or Produced in Whole or in Part in Puerto Rico to Non-Members of the Controlled Group

8. Sales of Personal Property Manufactured or Produced in Whole or in Part in Puerto Rico to Acquiring Members Not Meeting Any of the 10% Tests under Section 2101(c) of the Code

9. Sales of Manufacturing Services Performed in Whole or in Part in Puerto Rico to Non-Members of the Controlled Group

10. Sales of Manufacturing Services Performed in Whole or in Part in Puerto Rico to Acquiring Members Not Meeting Any of the 10% Tests under Section 2101(c) of the Code

11. Income from the Sales of Property Not Manufactured in Puerto Rico

12. Income from the Sales of Manufacturing Services Not Performed in Puerto Rico

13. Interest

14. Dividends

15. Rents

16. Royalties

17. Gain and Losses Other than from the Sale of Manufactured Property

18. Other Income (Explain)

19. Unreconciled Difference (Explain)

20. Add Lines 6 Through 19 (Must be equal to line 1)

Schedule J

(Form 480.36-Q)

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**ELECTION OF A COMMON TAXABLE YEAR
Pursuant to Reg. Art. 2102(c)-2(c)**

Controlled Group

Controlled Group ID

Filer Name

Filer EIN

Quarter

INSTRUCTIONS

This statement must be completed by any Controlled Group that wants to make an election of a common taxable year other than the calendar year, as required by Article 2101(c)-2(c) of Regulation Number 7970 approved on December 29, 2010.

ELECTION OF A COMMON TAXABLE YEAR

Common Taxable Year Elected for the Controlled Group

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Schedule K
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CHANGE IN CREDIT RECONCILIATION

Controlled Group		Controlled Group ID
Filer Name	Filer EIN	Quarter

INSTRUCTIONS

This statement must be completed by any Controlled Group that changes from one credit to another at any time during a quarter.

CHANGE IN CREDIT RECONCILIATION

New Credit to be Claimed	FOR INFORMATION PURPOSES ONLY.
New Annual Credit Amount	
Previously Credit Claimed	
Amount of the Previously Credit Claimed as of this Quarter	
Remaining / (Excess) Credit	

NOTE: Final calculations shall be attached to the quarterly return for the period from October 1 through December 31 and any credit claimed in excess shall be treated as a tax arising on account of an acquisition deemed to occur during the month of December of such year.

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