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 Grou	ıp's ID		Quarter / Year			
						Total		
1. Taxable Acquisitions								
2. Tax Rate (%)								
3. Excise Tax Determined								
4. Credits								
5. Balance of Tax Due								
6. Amount Paid with Monthly Form								
7. P/Q Overpayment								
8. Balance Due (Overpayment)		$\mathfrak{D}\Lambda$	AAI					
9. Interest								
10.Surcharges								
11.Penalties								
12.Balance Due	KPU		-5	$\bigcup I \lambda$				
13.Overpayment								

DO NOT USE FOR FILING.

Schedule A
(Form 480.36-Q)

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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 Ricco 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.

NUMBER OF EMPLOYEES PROJECTION*												
Company Name		Q1			Q2			Q3	_		Q4	
	January	February	March	April	May	June	July	August	September	October	November	December
Total				T	111	CI						
AVERAGE PER QUARTER		U	IN	5	U				X			
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

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CREDIT BASED ON GROSS RECEIPTS

(Form 480.36-Q) Rev. May 2 19				110	g. Art. 21	- (-)	(-)(-)							
Controlled Group	Controlled G										olled Group I	D		
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 alterna	ative credit ba	sed on gross	recepits, the	Controlled (Group is requi	red to submi	it the followin	g projections	for the entire	calendar yea	ar:			
 Number of employees (as s or manufacturing services, i 	such term is d in Puerto Ricc	efined in Arti	cle 2102(a)-2	(i)(2) of Reg	ulation Numb	oer 7970 app	oroved on De	ecember 29,	2010) employ	ed in manuf	acturing or p	roducing perso	onal property,	
Gross Recepits for all sales	of personal p	property and	services.		DV	Λ	lacktriangleright							
	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 th	e required pr	ojections.							111					
			₹ F	NUMBE	ROFEMPLO	YEES PRO	JECTION*		1					
Company Name		Q1)2			Q3			Q4		
	January	Februar	/ March	Ар	ril M	ay	June	July	August	September	r Octobei	Novembe	er December	
Total					т.			- 4						
	, DU 'NU I' USE L'UK 													
AVERAGE PER QUARTER	U			Y		U		- "						
AVERAGE PER QUARTER AVERAGE PER YEAR				Y)	- 1		K				
					Rico, as such t	erm is define	ed in Reg. Art	. 2102(a)-2(i)	(2). This inform	nation should	d be provided	separately for	each member	
AVERAGE PER YEAR *Employees employed in manufacturing				Rico.	Rico, as such t		U.	. 2102(a)-2(i)	(2). This inform	nation should	d be provided	separately for	each member	
AVERAGE PER YEAR *Employees employed in manufacturing				Rico.			U.	. 2102(a)-2(i) Q3	(2). This inform	nation should	d be provided Q4	separately for		
AVERAGE PER YEAR *Employees employed in manufacturing of the Controlled Group that engages in		g and produc		Rico.	SS RECEIPT		U.		(2). This inform	nation should			each member TOTAL	
AVERAGE PER YEAR *Employees employed in manufacturing of the Controlled Group that engages in	manufacturin	g and produc Q1	tion in Puerto	Rico.	SS RECEIPT	S PROJEC	CTION**	Q3			Q4			
*Employees employed in manufacturing of the Controlled Group that engages in Company Name	manufacturin January	g and produc Q1 February	tion in Puerto March	Rico. GRO April	Q2 May	June	July	Q3 August	September	October	Q4 November			
*Employees employed in manufacturing of the Controlled Group that engages in Company Name Total	manufacturin January	g and produc Q1 February	tion in Puerto March	Rico. GRO April	Q2 May	June	July	Q3 August	September	October	Q4 November			

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)

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

Rev. May 2 19				Re	g. Art. 2	102(a)-2	(d)(6)							
Controlled Group										Contro	olled Group	ID		
Filer Name	Filer EIN Quarter									er				
Please note that the "Attachment Section	on" of the retu	urn was subs	ituted by the	table(s) inc		Page.								
In order to be eligible to claim the alterna	ative credit wh	nen taxable ad	auisitions ex	ceed certai	n thresholds.	the Controlle	ed Group is re	eauired to sub	omit the follow	ina proiectio	ns for the en	tire calendar v	ear:	
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 employee 	s employed i	n manufactur	ng or produc	ing persona	al property, or	manufactur	ing services,	in Puerto Ric	0.					
 Taxable Acquisitions. 														
These projections should be provided s	eparately for	each membe	r of the Cont	rolled Grou	p that engage	es in manufa	cturing or pro	oduction in P	uerto Rico.					
							3 1							
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*														
O No.		04	\F	NUMBE			DJECTION [*]		00	_		0.4		
Company Name	1	Q1				Q2		-	Q3	0	0.1.1.		Q4	
	January	February	March	Ap	orii i	May	June	July	August	September	r Octobe	r Novem	per December	
Total					\mathbf{I}		SI			R				
AVERAGE PER YEAR														
*Employees engaged in manufacturing	or production	and manufa	cturing servic	es in Puerto	Rico , as su	ch term is de	fined in Reg.	Art. 2102(a)-	·2(i)(2).					
				TAXAB	LE ACQUISI	TIONS PRO	JECTION**							
Company Name		Q1			Q2			Q3			Q4	TOTAL		
	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
Total														
**This information should be provided se	eparately for e	each member	of the Contro	lled Group	that made tax	able acquisi	tions.							
				CO	MPENSATIO	N PROJEC	TION***							
Company Name		Q1			Q2			Q3			Q4		TOTAL	
	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
***Compensation includes all amounts paid	d for services r	endered, inclu	ding bonuses	, vacation all	owances, and	fringe benefit	ts to employee	es engaged in	manufacturing	or production	and manufa	cturing service	s in Puerto Rico.	

Schedule D	TREASURY.
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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.

NUMBER OF EMPLOYEES PROJECTION*												
Company Name		Q1			Q2			Q3			Q4	
	January	February	March	April	May	June	July	August	September	October	November	December
Total						U	Н		J			
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)

REASURY NO PURE

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			
INSTRUC	TIONS				
Please note that the "Attachment Section" of the return was substituted by the table(s) included on this pag	e.				
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 has 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:					
 Eacilities and employees per municipality of the member(s) of the Controlled Group that engage 	in manufacturing and production or manufacturing s	envices 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.

NUMBER OF EMPLOYEES PROJECTION*														
Company Name	Municipality		Q1			Q2	7		Q3			Q4		Monthly
	Wallelpality	January	February	March	April	May	June	July	August	September	October	November	December	WOTHIN
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	REASURY
(Form 480.36-Q)	A STANO
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CREDIT FOR SINGLE OPERATION WITH HIGH CONCENTRATION RISK Reg. Art. 2102(a)-2(j)

Controlled Group						Contr	Controlled Group ID							
Filer Name						Filer I	Filer EIN			Quart	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:														
in order to be eligible to claim the credit i	ior sirigle ope	ration with hig	jn concentrati	on risk, the C	ontrolled Gr	oup is requ	ired to subir	iii trie ioliowiriç	j projections i	or the entire (calendar yea	r.		
 Number of employees (as s or manufacturing services, i 	uch term is d n Puerto Ricc	efined in Artic o.	cle 2102(a)-2(j)(2) of Regu	lation Numb	er 8391 ap	proved on (October 21, 20)13) employe	d in manufac	cturing or pro	ducing persor	nal property,	
Gross Receipts from all sale	es of persona	l property ma	nufactured or	produced in	whole or in	oart in Pue	rto Rico.							
Final calculations shall be provided in th	ne quarterly re	eturn for the p	eriod from Oc	tober 1 throu	gh Decembe	er 31.	- \		III					
Please use the table below to submit the required projections.														
				NUMBER	OF EMPLO	YEES PR	OJECTION	*						
Company Name		Q1				2			Q3	Т.	П	Q4		
	January	February	March	Apri	I M	ay	June	July	August	Septembe	r Octobe	r Novemb	er December	
Total														
AVERAGE PER QUARTER								- 1		K				
AVERAGE PER YEAR														
*Employees employed in manufacturing	g or production	n and manufa	cturing servic	ces in Puerto	Rico, as suc	n term is de	efined in Reg	g. Art. 2102(a)	-2(j)(2).					
				GROS	S RECEIPT	S PROJE	CTION**							
Company Name		Q1			Q2			Q3			Q4		TOTAL	
	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
Total														
**Gross receipts from all sales of persor	nal property m	nanufactured	or produced i	n whole or in	part in Puert	o Rico.								

Schedule G (Form 480.36-Q) Rev. May 2 19

each member of the Controlled Group.

CREDIT FOR PURCHASES FROM AN ECONOMICALLY DISADVANTAGED OR CRITICAL INDUSTRY SUPPLIER

Reg. Art. 2102(a)-2(g)(5)

Controlled Group C					Controlled G	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 separat	ely for each member of the Controlled	Group that engages in m	anufacturing o	r production in Puerto Ri	co.				
Final calculations shall be provided in the qua	rterly return for the period from October	r 1 through December 3							
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	אן טע								
* 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									



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.

PROJECTED TAX LIABILITY*						
Company Name	Q	Q2	Q3	Q4		
Total	DOC	EC (21117			
Qualifying Contributions**			JNL			
Qualifying Investments***						
Projected Tax Liability after Credits	MOIT	IIISE	F	R		

^{*}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 Reaserch 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 reaserch 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
(Form 480.36-Q)
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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.

Name of the Producing Member Employer Identification Number Address	
Traine of the Fredering Member Employer Identification Francisco	
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) Rev. May 2 19



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 ma	de an election of a common taxable year other t	han 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	OR					

INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.

Schedule K	REASUR
(Form 480.36-Q)	OVER STAND
Rev. May 2 19	THENT OF PURE

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		3 D				
New Annual Credit Amount		JK				
Previously Credit Claimed						
Amount of the Previously Credit Claimed as of this Quarter	R	MATIO				
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						

DO NOT USE FOR FILING.

treated as a tax arising on account of an acquisition deemed to occur during the month of December of such year.