

Reviewer:	Liquidator:	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	Serial Number
Field audited by:		Year _____ Year _____ Foreign Life Insurance Company Income Tax Return	AMENDED RETURN <input type="checkbox"/>
Date ____/____/____		TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____	TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL 3 <input type="checkbox"/> 52-53 WEEKS
R M N <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			Payment Stamp

Taxpayer's Name		Employer's Identification Number	
Postal Address		Department of State Registry No.	
Zip Code		Industrial Code	Municipal Code
		Merchant's Registration Number	
Location of Principal Industry or Business - Number, Street, City		Telephone Number - Extension	
Check the corresponding box, if applicable <input type="checkbox"/> First return <input type="checkbox"/> Last return		Change of Address <input type="checkbox"/> Yes <input type="checkbox"/> No	
Contracts with Governmental Entities <input type="checkbox"/> Yes <input type="checkbox"/> No		Extension of Time <input type="checkbox"/> Yes <input type="checkbox"/> No	
		Date Incorporated	
		Day ____/Month ____/Year ____	
		Place Incorporated	
		NAICS Code	
		Receipt Number: _____ Amount: _____	
		Indicate if you are member of a group of related entities <input type="checkbox"/> Yes <input type="checkbox"/> No	
		Group number	

GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.

Refund	1.	AMOUNT OVERPAID (Part II, line 26. Indicate distribution on lines A, B, C and D)	(1)	00
		A) To be credited to estimated tax for _____	(1A)	00
		B) Contribution to the San Juan Bay Estuary Special Fund	(1B)	00
		C) Contribution to the University of Puerto Rico Special Fund	(1C)	00
	D) TO BE REFUNDED	(1D)	00	
Payment	2.	AMOUNT OF TAX DUE (Part II, line 26)	(2)	00
	3.	Less: Amount paid		
		(a) With Return	(3a)	00
		(b) Interests (See instructions)	(3b)	00
	(c) Surcharges _____ and Penalties _____ (See instructions)	(3c)	00	
4.	BALANCE OF TAX DUE (Subtract line 3(a) from line 2 and add lines 3(b) and 3(c))	(4)	00	

OATH

I, the undersigned (president, vice-president, treasurer, assistant treasurer or other principal or finance officer of the corporation for which this income tax return is made), declare under penalty of perjury, that this return (including schedules and statements attached) has been examined by me, and to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, pursuant to the Puerto Rico Internal Revenue Code of 2011, as amended, and the Regulations thereunder.

Authorized Officer's Name and Title

Authorized Officer's Signature

Date

SPECIALIST'S USE ONLY

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

Specialist's name (Print)	Self-employed Specialist <input type="checkbox"/>	Registration Number	FOR THE CPA USE ONLY	
Firm's name			CPA License Number	CPA Association Stamp
Address	Zip Code		CPA Association Stamp Number	
Specialist's signature		Date		

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

Part I		Net Income	
1. Life insurance company taxable income (As reported on attached certified copy of income tax return filed with the U.S. Commissioner of Internal Revenue or foreign country)	(1)		00
2. Puerto Rico gross direct business (As reported on Schedule T in the Annual Statement required under Section 3.310 of the Puerto Rico Insurance Code):			
a) Gross direct life insurance premiums	(2a)	00	
b) Gross direct annuity considerations	(2b)	00	
c) Gross direct accident and health insurance premiums	(2c)	00	
d) Gross direct annuity and other fund deposits	(2d)	00	
3. Total gross direct business in Puerto Rico (Add lines 2(a) through 2(d))	(3)		00
4. Total direct business (As reported on Schedule T in the Annual Statement required under Section 3.310 of the Puerto Rico Insurance Code):			
a) Total direct business on life insurance premiums	(4a)	00	
b) Total direct business on annuity considerations	(4b)	00	
c) Total direct business on accident and health insurance premiums	(4c)	00	
d) Total direct business on annuity and other fund deposits	(4d)	00	
5. Total direct business (Add lines 4(a) through 4(d))	(5)		00
6. Allocation factor (Divide line 3 by line 5)	(6)		
7. Net income subject to normal tax (Multiply line 1 by line 6)	(7)		00
8. Less: Surtax net income credit (See instructions)	(8)		00
9. Net income subject to surtax (Subtract line 8 from line 7)	(9)		00

Part II		Computation of Tax	
10. Normal tax (Multiply line 7 by 18.5%)	(10)		00
11. Surtax (See instructions)	(11)		00
12. Total tax (Add lines 10 and 11)	(12)		00
13. Alternative Tax - Capital Gains and Preferential Rates (Schedule D1 Corporation, line 9)	(13)		00
14. Tax Determined (Line 12 or 13, whichever is smaller, provided that line 13 is more than zero)	(14)		00
15. Recapture of investment credit claimed in excess (Schedule B Corporation, Part I, line 3)	(15)		00
16. Tax credits (Schedule B Corporation, Part II, line 27)	(16)		00
17. Tax liability before alternative minimum tax (Subtract line 16 from the sum of lines 14 and 15)	(17)		00
18. Alternative minimum tax (Schedule A Corporation, Part V, line 34)	(18)		00
19. Branch profits tax (Form AS 2879, line 11)	(19)		00
20. Deemed dividend tax (See instructions) (Form AS 2877, Part III, line 13) (See instructions)	(20)		00
21. Total Tax Liability (Add lines 17 through 20)	(21)		00
22. Less: Other Payments and Withholdings (Schedule B Corporation, Part III, line 11)	(22)		00
23. Balance of tax due (If line 21 is larger than line 22, enter the difference here, otherwise, on line 24)	(23)		00
24. Excess of tax paid or withheld (See instructions)	(24)		00
25. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Corporation, Part II, line 21)	(25)		00
26. BALANCE: * If line 24 is more than the sum of lines 23 and 25, you have an overpayment. Enter the difference here and on line 1, page 1. * If line 24 is less than the sum of lines 23 and 25, you have a balance of tax due. Enter difference here and on line 2, page 1. * If the difference between line 24 and the sum of lines 23 and 25 is equal to zero, enter zero here and sign your return on page 1. (26)	(26)		00

THE AMOUNT REFLECTED ON LINE 26 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.

Retention Period: Ten (10) years

Part III Comparative Balance Sheet

Assets	Beginning of the Year			Ending of the Year		
		Total			Total	
1. Cash on hand and in banks (1)		00	(1)		00	
2. Accounts receivable (2)	00		(2)	00		
3. Less: Reserve for bad debts (3)	(00)	00	(3)	(00)	00	
4. Inventories (4)		00	(4)		00	
5. Other current assets (5)		00	(5)		00	
6. Notes receivable (6)		00	(6)		00	
7. Investments (7)		00	(7)		00	
8. Depreciable assets (8)	00		(8)	00		
9. Less: Reserve for depreciation (9)	(00)	00	(9)	(00)	00	
10. Loans receivable of stockholders or related entities (10)		00	(10)		00	
11. Land (11)		00	(11)		00	
12. Other long-term assets (12)		00	(12)		00	
13. Total Assets (13)		00	(13)		00	
Liabilities and Stockholder's Equity						
Liabilities						
14. Accounts payable (14)	00		(14)	00		
15. Accrued expenses (not paid) (15)	00		(15)	00		
16. Other current liabilities (16)	00		(16)	00		
17. Long-term notes payable (17)	00		(17)	00		
18. Notes payable to stockholders or related entities (18)	00		(18)	00		
19. Other long-term liabilities (19)	00		(19)	00		
20. Total Liabilities (20)		00	(20)		00	
Stockholder's Equity						
21. Capital stock						
(a) Preferred stocks (21a)	00		(21a)	00		
(b) Common stocks (21b)	00		(21b)	00		
22. Additional paid in capital (22)	00		(22)	00		
23. Home office account (23)	00		(23)	00		
24. Reserve (24)	00		(24)	00		
25. Total Stockholder's Equity (25)		00	(25)		00	
26. Total Liabilities and Stockholder's Equity (26)		00	(26)		00	

Part IV Reconciliation of Net Income (or Loss) per Books with Net Taxable Income (or Loss) per Return

1. Net income (or loss) per books (1)	00	7. Income recorded on books this year not included on this return (Itemize, use schedule if necessary)	
2. Income tax per books (2)	00	(a) Exempt interest \$ _____	
3. Excess of capital losses over capital gains (3)	00	(b) _____ \$ _____	
4. Taxable income not recorded on books this year (Itemize, use schedule if necessary)		(c) _____ \$ _____	
(a) _____ \$ _____		(d) _____ \$ _____	
(b) _____ \$ _____		(e) _____ \$ _____	
(c) _____ \$ _____		(f) _____ \$ _____	
(d) _____ \$ _____		(g) _____ \$ _____	
(e) _____ \$ _____		Total (7)	00
(f) _____ \$ _____		8. Deductions on this tax return not charged against book income this year (Itemize, use schedule if necessary)	
Total (4)	00	(a) Depreciation \$ _____	
5. Expenses recorded on books this year not claimed on this return (Itemize, use schedule if necessary)		(b) _____ \$ _____	
(a) Meal and entertainment (amount not deductible) \$ _____		(c) _____ \$ _____	
(b) Depreciation \$ _____		(d) _____ \$ _____	
(c) Vessels, airships and property located outside of P.R. \$ _____		(e) _____ \$ _____	
(d) Expenses incurred or paid to stockholders, persons or related entities (amount not deductible) \$ _____		(f) _____ \$ _____	
(e) Travel and lodging expenses (amount not deductible) \$ _____		(g) _____ \$ _____	
(f) Indemnification for harassment and related costs \$ _____		(h) _____ \$ _____	
(g) _____ \$ _____		(i) _____ \$ _____	
(h) _____ \$ _____		Total (8)	00
(i) _____ \$ _____		9. Total (Add lines 7 and 8) (9)	00
Total (5)	00	10. Net taxable income (or loss) per return (Subtract line 9 from line 6) (10)	00
6. Total (Add lines 1 through 5) (6)	00		

Part V		Analysis of Home Office Account per Books	
1. Balance at the beginning of the year	(1)	00	00
2. Net income per books	(2)	00	00
3. Other increases (Itemize, use schedule if necessary)	(3)	00	00
4. Total (Add lines 1, 2 and 3)	(4)	00	00
5. Distributions:			
(a) Cash	(5a)		00
(b) Property	(5b)		00
(c) Stock	(5c)		00
6. Other decreases (Use schedule if necessary)	(6)		00
7. Total (Add lines 5 and 6)	(7)		00
8. Balance at end of year (Subtract line 7 from line 4)	(8)		00

Part VI		Questionnaire		
1. If a foreign corporation, indicate if the trade or business in Puerto Rico was held as a branch	(1)	Yes	No	N/A
2. If a branch, indicate the percent that represents the income from sources within Puerto Rico from the total income of the corporation: _____%				
3. Did the corporation keep any part of its records on a computerized system during this year?	(3)	Yes	No	N/A
4. The corporation's books are in care of:				
Name _____				
Address _____				
E-mail _____				
Telephone _____				
5. Indicate the book accounting method for tax purposes:				
<input type="checkbox"/> Cash <input type="checkbox"/> Accrual				
<input type="checkbox"/> Other (specify): _____				
6. Did the corporation file the following documents?:				
(a) Informative Return (Forms 480.6A, 480.6B, 480.6C, 480.6SP)	(6a)	Yes	No	N/A
(b) Withholding Statement (Form 499R-2/W-2PR)	(6b)	Yes	No	N/A
7. The volume of business of the entity or group of related entities is \$3,000,000 or more?	(7)	Yes	No	N/A
(a) Are audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico included with this return, as established in Section 1061.15 of the Code? (See instructions)	(7a)	Yes	No	N/A
Number or the CPA Association Stamp _____				
(b) Do you include Schedule PCI with Uncertain Tax Position Schedule?	(7b)	Yes	No	N/A
8. Number of employees during the year: _____				
9. Did the corporation claim expenses related to the ownership, use, maintenance and depreciation of:				
(a) Vehicles?	(9a)	Yes	No	N/A
(b) Vessels?	(9b)	Yes	No	N/A
(1) Did more than 80% of the total income was derived from activities exclusively related to fishing or transportation of passengers or cargo or lease?	(9b1)	Yes	No	N/A
(c) Aircrafts?	(9c)	Yes	No	N/A
(1) Did more than 80% of the total income was derived from activities exclusively related to fishing or transportation of passengers or cargo or lease?	(9c1)	Yes	No	N/A
(d) Residential property outside of Puerto Rico?	(9d)	Yes	No	N/A
(1) Did more than 80% of the total income was derived from activities exclusively related to the lease of property to non related persons?	(9d1)	Yes	No	N/A
10. Did the corporation claim expenses connected to:				
(a) Housing (except business employees)	(10a)	Yes	No	N/A
(b) Employees attending conventions or meetings outside Puerto Rico or the United States?	(10b)	Yes	No	N/A
11. Did the corporation distribute dividends other than stock dividends or distributions in liquidation in excess of the corporation's current and accumulated earnings?	(11)	Yes	No	N/A
12. Is the corporation a partner in any special partnership or partnership? (If more than one, submit detail)	(12)	Yes	No	N/A
Name of the special partnership or partnership _____				
Employer identification number _____				
13. Did you receive exempt income? (Submit Schedule IE Corporation) ...	(13)	Yes	No	N/A
14. Enter the amount corresponding to qualified charitable contributions to municipalities: _____				
15. Indicate if insurance premiums were paid to an unauthorized insurer ...	(15)	Yes	No	N/A
16. Employer's number assigned by the Department of Labor and Human Resources: _____				
17. Number of stockholders: _____				

Retention Period: Ten (10) years