

Reviewer:	Liquidator:	20 _____	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	20 _____	Serial Number
Field audited by:		Foreign Life Insurance Company Income Tax Return			
Date ____/____/____		TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____			
R	M	N			

AMENDED RETURN
TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL 3 <input type="checkbox"/> 52-53 WEEKS: Taxable year beginning on DAY / MONTH / YEAR and ending on DAY / MONTH / YEAR 4 <input type="checkbox"/> SHORT PERIOD: Beginning on DAY / MONTH / YEAR and ending on DAY / MONTH / YEAR

Taxpayer's Name	Employer Identification Number	Receipt Stamp	
Postal Address	Department of State Registry No.		
Zip Code	Industrial Code Municipal Code		
Location of Principal Industry or Business - Number, Street, City	Merchant's Registration Number		
	Telephone Number - Extension		
Check the corresponding box, if applicable 1 <input type="checkbox"/> First return 2 <input type="checkbox"/> Last return 3 <input type="checkbox"/> Change of period (See instructions)	CHANGE OF ADDRESS: <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	Indicate if you are member of a group of related entities <input type="checkbox"/> Yes <input type="checkbox"/> No
Contracts with Governmental Entities <input type="checkbox"/> Yes <input type="checkbox"/> No	E-mail Address of the Contact Person	NAICS Code	Group number

GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.

Refund	1. AMOUNT OVERPAID (Part II, line 28. Indicate distribution on lines A, B, C and D) ● (1)	00
	A) To be credited to estimated tax _____ ● (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 28) (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	Date	Authorized Officer's Signature
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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	Address	Zip Code	CPA License Number	CPA Association Stamp
Specialist's signature	Date	CPA Association Stamp Number		

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.	Gross income from direct operations in Puerto Rico (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 income from direct operations in Puerto Rico (Add lines 2(a) through 2(d))	● (3)	00
4.	Total direct operations (As reported on Schedule T in the Annual Statement required under Section 3.310 of the Puerto Rico Insurance Code):		
	a) Total direct operations on life insurance premiums	(4a)	00
	b) Total direct operations on annuity considerations	(4b)	00
	c) Total direct operations on accident and health insurance premiums	(4c)	00
	d) Total direct operations on annuity and other fund deposits	(4d)	00
5.	Total direct operations (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 deduction (See instructions) (Check here if comes from Form AS 2652.1 <input type="checkbox"/>)	(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 liability before the alternative minimum tax (Line 12 or 13, whichever is smaller, provided that both lines are more than zero)	(14)	00
15.	Alternative minimum tax in excess of the regular tax (Schedule A Corporation, Part V, line 39)	(15)	00
16.	Tax liability before the tax credits (Add lines 14 and 15)	(16)	00
17.	Recapture of investment credit claimed in excess (Schedule B Corporation, Part I, line 3)	(17)	00
18.	Credit for alternative minimum tax paid in previous years (Schedule A Corporation, Part VI, line 4)	(18)	00
19.	Tax Credits (Schedule B Corporation, Part II, line 23)	(19)	00
20.	Tax responsibility before the branch profits tax or deemed dividend tax (Add lines 16 and 17 less lines 18 and 19)	(20)	00
21.	Branch profits tax (Form AS 2879, line 11)	● (21)	00
22.	Deemed dividend tax (See instructions) (Form AS 2877, line 13)	● (22)	00
23.	Total Tax Liability (Add lines 20 through 22)	● (23)	00
24.	Less: Other Payments and Withholdings (Schedule B Corporation, Part III, line 11)	● (24)	00
25.	Balance of tax due (If line 24 is more than line 23, enter the difference here, otherwise, on line 26)	● (25)	00
26.	Excess of tax paid or withheld (See instructions)	(26)	00
27.	Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Corporation, Part II, line 21)	● (27)	00
28.	BALANCE: * If line 26 is more than the sum of lines 25 and 27, you have an overpayment. Enter the difference here and on line 1, page 1. * If line 26 is less than the sum of lines 25 and 27, you have a balance of tax due. Enter difference here and on line 2, page 1. * If the difference between line 26 and the sum of lines 25 and 27 is equal to zero, enter zero here and sign your return on page 1. (28)		00

THE AMOUNT REFLECTED ON LINE 28 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.

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. Retained earnings (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 interests \$ _____	
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 Retained Earnings per Books	
1. Balance at the beginning of the year	(1)		00
2. Net income per books	(2)		00
3. Other increases (Itemize, use schedule if necessary) _____ _____ _____	(3)		00
4. Total (Add lines 1, 2 and 3)	(4)		00
5. Distributions:			
(a) Cash	(5a)		00
(b) Property	(5b)		00
(c) Stocks.....	(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		
		Yes	No	N/A
1. If a foreign corporation, indicate if the trade or business in Puerto Rico was held as a branch	(1)			
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)			
4. The corporation's books are in care of: Name _____ Address _____ _____ E-mail _____ Telephone _____				
5. Indicate the book accounting method for tax purposes: 1 <input type="checkbox"/> Cash 2 <input type="checkbox"/> Accrual 3 <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)			
(b) Withholding Statement (Form 499R-2/W-2PR)	(6b)			
7. 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, \$10,000,000 or more? (See instructions)	(7)			
(a) Do you include audited financial statements, as established in Section 1061.15 of the Code? (See instructions)	(7a)			
Number of the CPA Association Stamp _____				
(b) Do you include Schedule PCI - Uncertain Tax Positions?	(7b)			
(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 statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section 1061.15(a)(5)(A)(ii) of the Code?	(7c)			
Number of the CPA Association Stamp _____				
(d) If the entity is a member of a group of related entities and the entity business volume is equal to or more than \$3,000,000, do you include audited financial statements signed by a CPA licensed in Puerto Rico, as provided in Section 1061.15(a)(5)(A)(i) of the Code?	(7c)			
Number of the CPA Association Stamp _____				
8. If the entity is not a member of a group of related entities, is the volume of business of the entity equal to or more than \$3,000,000 but less than \$10,000,000?	(8)			
(a) Do you include audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section 1061.15(a)(3) of the Code?	(8a)			
Number of the CPA Association Stamp _____				
9. Number of employees during the year: _____				
10. Did the corporation claim expenses related to the ownership, use, maintenance and depreciation of: (a) Vehicles?	(10a)			
(b) Vessels?	(10b)			
(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?	(10b1)			
(c) Aircrafts?	(10c)			
(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?	(10c1)			
(d) Residential property outside of Puerto Rico?	(10d)			
(1) Did more than 80% of the total income was derived from activities exclusively related to the lease of property to non related persons?	(10d1)			
11. Did the corporation claim expenses connected to: (a) Housing? (except business employees)	(11a)			
(b) Employees attending conventions or meetings outside Puerto Rico or the United States?	(11b)			
12. Did the corporation distribute dividends other than stock dividends or distributions in liquidation in excess of the corporation's current and accumulated earnings?	(12)			
If you answered "Yes", indicate the amount \$ _____				
13. Is the corporation owner of a pass-through entity? (If more than one, submit detail)	(13)			
Name of the Pass-Through Entity _____				
Employer identification number _____				
14. Did you receive exempt income? (Submit Schedule IE Corporation)	(14)			
15. Enter the amount corresponding to charitable contributions to municipalities _____				
16. Indicate if insurance premiums were paid to an unauthorized insurer	(16)			
17. Employer's number assigned by the Department of Labor and Human Resources: _____				
18. Number of stockholders: _____				
19. Did you request to change the accounting period?	(19)			
Date of request _____				
Date of approval _____				
20. At any time during the year, (a) did you buy, receive, or otherwise acquire (as a reward, award, or compensation); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?	(20)			