



INFORMATIVE RETURN - PASS-THROUGH ENTITY Owner's Distributable Share on Income, Losses and Credits

Taxable year beginning on \_\_\_\_\_, 20\_\_\_\_ and ending on \_\_\_\_\_, 20\_\_\_\_

Type of taxable year: 1 [ ] Calendar 2 [ ] Fiscal

Control Number

Control No. of Original Informative Return

Select the form with respect to which this Informative Return is prepared: 1 [ ] 480.20(EC) 2 [ ] 480.10(SC) 3 [ ] 480.20(U)

Owner's Name, Owner's Social Security or Employer Identification No., AMENDED [ ] (Day \_\_\_ Month \_\_\_ Year \_\_\_)

Address

Entity's Name, Entity's Employer Identification No., Type of Industry

Address

Part I OWNER'S INFORMATION

A. 1. Managing Owner [ ] 2. Limited Owner [ ] 3. Unlimited Owner [ ] B. TYPE: 1. Individual [ ] 2. Trust [ ] 3. Estate [ ] 4. Pass-Through Entity [ ] 5. Corporation [ ] C. STATUS: 1. Resident [ ] 2. Nonresident [ ] D. Share percentage on: 1. Losses ( % ) 2. Gains ( % ) E. Portion of current debts from the Entity assumed by the owners. 1. Secured: \_\_\_\_\_ 2. Unsecured: \_\_\_\_\_ F. Debts attributable to owners of the Pass-Through Entity under Act 78-1993 and Act No. 52 of 1983. Secured: \_\_\_\_\_ G. Entity's merchant registration number: \_\_\_\_\_ H. Subject to Act 154-2010 [ ] Yes [ ] No I. Optional Tax Election (Section 1071.10 of the Code) [ ] Yes [ ] No J. Sworn Statement submitted by owner (Section 1062.07(a)(1)(B) of the Code) [ ] Yes [ ] No K. Owner made the election of Section 1062.07(a)(1)(A) of the Code [ ] Yes [ ] No L. Indicate if the Entity was granted an exemption under the following acts: 1. Act No. 52 of 1983 [ ] 2. Act No. 47 of 1987 [ ] 3. Act 78-1993 [ ] 4. Act 165-1996 [ ] 5. Act 135-1997 [ ] 6. Act 362-1999 [ ] 7. Act 73-2008 [ ] 8. Act 74-2010 [ ] 9. Act 83-2010 [ ] 10. Act 132-2010 [ ] 11. Act 27-2011 [ ] 12. Act 20-2012 [ ] 13. Act 14-2017 [ ] 14. Act 60-2019 [ ] 15. Other [ ]

Part II ANALYSIS OF OWNER'S CAPITAL ACCOUNT

Table with 6 columns: (a) Capital contributions made during the year, (b) Other increases to basis (Submit detail), (c) Owner's distributable share on the gain or loss of the Entity, (d) Owner's debts assumed and secured by the Entity, (e) Withdrawals and distributions (Do not include taxes withheld), (f) Other decreases to basis (See instructions)

Part III DISTRIBUTABLE SHARE PER CATEGORY

Table with 3 columns: Description, Amount, Tax Withheld. Rows include: 1. Net long-term gain (or loss) on sale or exchange of capital assets (Schedule D Pass-Through Entity) (1) 00, 2. Net short-term gain (or loss) on sale or exchange of capital assets (Schedule D Pass-Through Entity) (2) 00, 3. Net gain (or loss) on sale or exchange of substantially all assets dedicated to an activity under Act 78-1993 (Schedule D Pass-Through Entity) (3) 00, 4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Pass-Through Entity) (4) 00, 5. Net income (or loss) from the entity's trade or business (See instructions) (5) 00, (a) Share of the net income attributable to services rendered by the owners (5a) 00, (b) Remaining net income (or loss) (Subtract line 5(a) from line 5) (5b) 00, 6. Net income (or loss) from partially exempt income (See instructions) (6) 00, 7. Net income (or loss) from income subject to a preferential rate (See instructions) (7) 00, 8. Eligible distribution of dividends from corporations at 15% (See instructions) (8) 00, 9. Distributions of dividends subject to \_\_\_% withholding (See instructions) (9) 00, 10. Interest income from deposits in financial institutions subject to withholding (See instructions) (10) 00, 11. Interest income from deposits in financial institutions not subject to withholding (See instructions) (11) 00, 12. Other interests subject to withholding at the 10% rate (See instructions) (12) 00, 13. Other interests subject to \_\_\_% withholding (See instructions) (13) 00, 14. Distributable share on gain from a pass-through entity owned by the entity (See instructions) (14) 00, 15. Distributable share on loss from a pass-through entity owned by the entity (See instructions) (15) 00, 16. Others (16) 00, 17. Total net income (or loss) from distributable share per category (Add lines 1 through 16) (17) 00, 18. Exempt income (Schedule IE Pass-Through Entity) (18) 00, 19. Exempt income subject to alternate basic tax (Schedule IE Pass-Through Entity) (See instructions) (19) 00, 20. Adjustment for deductions not allowed for alternate basic tax and alternative minimum tax (See instructions) (20) 00, 21. Other adjustments for purposes of the alternate basic tax (See instructions) (21) 00, 22. Other adjustments for purposes of the alternative minimum tax (See instructions) (22) 00, 23. Charitable contributions (See instructions) (23) 00, 24. Volume of business (See instructions) (24) 00, 25. Pass-through entity's gross income (See instructions) (25) 00, (a) Gross income from services rendered (25a) 00, 26. Gross income of subsidiary pass-through entities (See instructions) (26) 00, (a) Gross income from services rendered (26a) 00, 27. Optional tax (Section 1071.10 of the Code) (See instructions) (27) 00

Part IV NONRESIDENT ALIENS OWNERS		Amount	Tax Withheld
1. Distributable share on net income from the pass-through entity	(1)	00	00

Part V TAXES PAID TO FOREIGN COUNTRIES AND THE UNITED STATES, ITS STATES, TERRITORIES AND POSSESSIONS (See instructions)					
Name of the country, state, territory or possession	Foreign Country, State, Territory or Possession of the United States			United States	Total
	A	B	C		
1. Net income from sources within the country, state, territory or possession	(1)	00	00	00	00
2. Tax paid during the year	(2)	00	00	00	00

Part VI CREDITS (See instructions)		Pre Tax Credits Manager
Use lines 1 through 15 of this part to report <u>only</u> the tax credits that are considered Pre Tax Credits Manager. The Post Tax Credits Manager credits are reported in Part VIII.		
<b>A. CREDITS SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 1051.13 OF THE CODE</b>		
1. Credit for investment in housing infrastructure (Act 98-2001, as amended) (See instructions)	(1)	00
2. Credit for investment in the acquisition, construction or rehabilitation of affordable rental housing to the elderly (Chapter 2 of Act 140-2001, as amended) (See instructions)	(2)	00
3. Credit for construction investment in urban centers (Act 212-2002, as amended) (See instructions)	(3)	00
4. Credit for the establishment of an eligible conservation easement or donation of eligible land (Act 183-2001, as amended) (See instructions)	(4)	00
5. Credit for the purchase of tax credits (Complete Part VII) (See instructions)	(5)	00
6. Other credits subject to limitation not included on the preceding lines (Submit detail)	(6)	00
<b>B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 1051.13 OF THE CODE</b>		
7. Credit for tax withheld at source from Industrial Development dividends (Act No. 8 of 1987)	(7)	00
8. Credit for investment in film industry development (Act 27-2011) - Film Project (See instructions)	(8)	00
9. Credit for investment in film industry development (Act 27-2011) - Infrastructure Project (See instructions)	(9)	00
10. Credit for the purchase or transmission of television programming made in Puerto Rico (Section 1051.14) (See instructions)	(10)	00
11. Credit for contributions to former governors foundations (See instructions)	(11)	00
12. Credit for investment (Section 6 of Act 73-2008 and Section 5A of Act 135-1997)	(12)	00
13. Credit for investment in opportunity zones (Act 60-2019)	(13)	00
14. Credit for the purchase of tax credits (Complete Part VII) (See instructions)	(14)	00
15. Other credits not subject to limitation not included on the preceding lines (Submit detail)	(15)	00

Part VII BREAKDOWN OF THE PURCHASE OF TAX CREDITS (See instructions)		Pre Tax Credits Manager
Use this part to report <u>only</u> the tax credits acquired through purchase and that are considered Pre Tax Credits Manager. The purchase of Post Tax Credits Manager credits are reported in Part VIII.		
Check the box corresponding to the act (or acts) under which you acquired the credit and enter the amount:		
<b>A. CREDITS SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 1051.13 OF THE CODE</b>		
1. <input type="checkbox"/> Solid Waste Disposal (Act 159-2011)	(1)	00
2. <input type="checkbox"/> Capital Investment Fund (Act 46-2000)	(2)	00
3. <input type="checkbox"/> Housing Infrastructure (Act 98-2001)	(3)	00
4. <input type="checkbox"/> Conservation Easement (Act 183-2001)	(4)	00
5. <input type="checkbox"/> Revitalization of Urban Centers (Act 212-2002)	(5)	00
6. <input type="checkbox"/> Other: (Submit detail)	(6)	00
7. <b>Total credit for the purchase of tax credits subject to limitation</b> (Add lines 1 through 6. Transfer to Part VI, line 5)	(7)	00
<b>B. CREDITS NOT SUBJECT TO THE LIMITATION PROVIDED UNDER SECTION 1051.13 OF THE CODE</b>		
8. <input type="checkbox"/> Tourism Development (Act 78-1993 and Act 74-2010)	(8)	00
9. <input type="checkbox"/> Tourism Eligible Investment (Act 60-2019)	(9)	00
10. <input type="checkbox"/> Film Project Investment (Act 27-2011 and Act 60-2019)	(10)	00
11. <input type="checkbox"/> Investment in Research and Development Activities (Section 5(c) of Act 73-2008, Article 2.11(c) of Act 83-2010 and Section 3030.01 of Act 60-2019)	(11)	00
12. <input type="checkbox"/> Economic Incentives (Industrial Investment) (Section 6 of Act 73-2008)	(12)	00
13. <input type="checkbox"/> Opportunity Zones (Act 60-2019)	(13)	00
14. <input type="checkbox"/> Other: (Submit detail)	(14)	00
15. <b>Total credit for the purchase of tax credits not subject to limitation</b> (Add lines 8 through 14. Transfer to Part VI, line 14)	(15)	00

**Part VIII TAX CREDITS POST TAX CREDITS MANAGER (See instructions)**

The tax credits reported in this part must be duly registered in the Tax Credits Manager.

Post Tax Credits Manager

1. Credit for stockholders who are individuals (Act 8 of 1987, as amended; or Act 135-1997, as amended) .....	(1)	00
2. Credit to hospital units for eligible payroll expenses (Act 168 of 1968, as amended) .....	(2)	00
3. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d)) .....	(3)	00
4. Credit for investment in machinery and equipment for the generation and use of energy (Act 73-2008, as amended - Section 5(d)(3)(B) applicable only to eligible businesses under Section 2(d)(1)(H)) .....	(4)	00
5. Credit for the purchase of products manufactured in Puerto Rico (Act 135-1997, as amended; Act 73-2008, as amended; Act 83-2010, as amended; or Act 60-2019, as amended) .....	(5)	00
6. Technology transfer investment credit (Act 73-2008, as amended - Section 5(f); Act 83-2010, as amended - Article 2.11(d); or Act 60-2019, as amended) .....	(6)	00
7. Credit for investment in research and development activities (Act 73-2008, as amended - Section 5(c); Act 83-2010, as amended - Article 2.11(c); or Act 60-2019, as amended - Section 3030.01) .....	(7)	00
8. Credit for industrial investment (Act 135-1997, as amended - Section 5A; or Act 73-2008, as amended - Section 6) .....	(8)	00
9. Credit for contributions to former governors foundations (Act 1-2011, as amended - Section 1051.10) .....	(9)	00
10. Credit for construction investment in urban centers (Act 212-2002, as amended) .....	(10)	00
11. Credit for Puerto Rico conservation easement (Act 183-2001, as amended) .....	(11)	00
12. Credit for investment in rental housing to the elderly (Act 77-2015, as amended) .....	(12)	00
13. Credit for investment in film project (Act 27-2011, as amended; or Act 60-2019, as amended) .....	(13)	00
14. Credit for investment in housing infrastructure (Act 98-2001, as amended) .....	(14)	00
15. Credit for investment in infrastructure project for film projects (Act 27-2011, as amended) .....	(15)	00
16. Credit for investment in opportunity zones (Act 60-2019, as amended) .....	(16)	00
17. Credit for payments of membership certificates of employees-owned special corporations (Act 1-2011, as amended - Section 1113.14) .....	(17)	00
18. Credit for the purchase or transmission of television programming made in Puerto Rico (Act 1-2011, as amended - Section 1051.14) .....	(18)	00
19. Credit for tourism investment - Alternate credit (Act 74-2010, as amended; or Act 60-2019, as amended) .....	(19)	00
20. Credit for tourism investment - Regular credit (Act 74-2010, as amended) .....	(20)	00
21. Other Post Tax Credits Manager credits not included on the preceding lines (Submit detail) .....	(21)	00

**Part IX DISTRIBUTABLE SHARE ON THE NET INCOME SUBJECT TO PREFERENTIAL RATES** Earned through Subsidiary Pass-Through Entities

Tax Responsibility	A - Net Income		B - Tax Withheld		C - Net Income		D - Tax Withheld	
1. Schedule CI Pass-Through Entity (Taxed at _____ %) .....	(1)	00	00	00	00	00	00	00
2. Schedule V Pass-Through Entity (Taxed at _____ %) .....	(2)	00	00	00	00	00	00	00
3. Schedule W Pass-Through Entity (Taxed at _____ %) .....	(3)	00	00	00	00	00	00	00
4. Schedule X Pass-Through Entity (Taxed at _____ %) .....	(4)	00	00	00	00	00	00	00
5. Schedule Y Pass-Through Entity (Taxed at _____ %) .....	(5)	00	00	00	00	00	00	00
6. Schedule Z Pass-Through Entity (Taxed at _____ %) .....	(6)	00	00	00	00	00	00	00
7. Schedule AA Pass-Through Entity (Taxed at _____ %) .....	(7)	00	00	00	00	00	00	00
8. Total (Add lines 1 through 7. Transfer to Part III, line 7. See inst.) ....	(8)	00	00	00	00	00	00	00

Retention Period: Ten (10) years

**DO NOT USE FOR FILING.**