INFORMATIVE RETURN PArtner's Name and Address Partner's Distributable Share on Income, Losses and Credits Taxbeyeartoginngon20asteartogin20 Partner's Name and Address Partner's Name and Address Partner's Name and Address Partner's INFORMATION A. Maraging Partner Partner's INFORMATION A. Maraging Partner Partner's INFORMATION A. Maraging Partner Partner's Name and Address Part	Form 480.60 S			Commonwealth of Puerto Rico DEPARTMENT OF THE TREASURY						Serial Number		
View         Partner's Distributable Share on Income, Losses and Credits         20	Rev. 02.15			INFORMATIVE RETURN								
Construction         Construction         Construction         Construction           Partner's Name and Address         Social Security Number         AMENDED           Partnership's Name and Address         Employer Identification Number         Type of Industry           Partnership's Name and Address         Employer Identification Number         Type of Industry           Partnership's Name and Address         D. Starse presentage on: Losses         Co. Indicate if the Partnership elected the construction of the Construction of the Partnership assumed partnership         O. Indicate if the Partnership elected the construction of the Construction of the Partnership assumed partnership         O. Indicate if the Partnership elected the construction of the Construction of the Partnership assumed partnership in the partnership of the Partnership and construction.         O. Indicate if the Partnership elected the construction.           Corporation         F. Debts attributable to partners of the Partnership and construction.         No. 122-1031         Act 72-2031 Act 72-2038         Act 72-2031 Act 72-2031         Act 72-2031 Act 72-2031         Act 72-2031 Act 72-2031         Act 72-2031	COMMONNAL CARE				FARTNERSH	IF						
Partner's Name and Address         Social Security Number         AMENDED           Partner's Name and Address         Employer identification Number         Type of Industry           Partner's Name and Address         D. Share proteings on: Limited Partner         D. Share proteing Partner         D. Share proteings on: Limited Partner<				Partner's Distributable Share on Income, Losses and Credits						20		
Partnership's Name and Address         Employer Identification Number         Type of Industry           Partnership's Name and Address         Employer Identification Number         Type of Industry           Partnership's Name and Address         D. Share percentage on: Losse (15)         Composition (15)         Composition (15)           NTPE:         D. Share percentage on: Losse (15)         Composition (15)         Composition (15)         Composition (15)           NTPE:         D. Share percentage on: Losse (15)         Composition (15)         Composition (15)         Composition (15)           Partnership         Composition (15)         Composition (15)         Composition (15)         Composition (15)           C. STATUS:         F. Pobts attribuistio to partners of the Partnership under Act 75-1933 and Act No. 52 of 1983.         Composition (15)         Composition (15)           Capital contributions made during the year         (2)         (2)         (2)         (2)         (2)           Capital contributions made during the year         (2)         Composition (15)         (2)         (2)         (2)           Part III         DISTRIBUTABLE SHARE PER CATEGORY         Interder status         (2)         (2)         (2)           1         Net tong the magin (rotso) on sale or exchange of capital assets (Schedule D Corporation)				Taxable	e year beginning on,20 and							
Part I       PARTNER'S INFORMATION         A. Managing Partner       D. Share percentage on: Losses { %} Unlimited Partner       D. Share percentage on: Losses { %} Distribution       C. Indicate if the Partnership assumed by the partnership       G. Indicate if the Partnership assumed by the partnership         I. YYPE:       D. Share percentage on: Losses { %} Distribution       D. Share percentage on: Losses { %} Distribution       G. Indicate if the Partnership assumed by the partnership       Act No. 27 of 1983 Act 72-2010 Act 732-1983 Act 72-2010 Act 732-1983 Act 72-2010 Act 732-1983 Act 732-010 Act 732-01	Partner's Name	e and Addre	SS			Socia	Social Security Number			AMENDED		
A. Managing Partner       D. Share percentage on:       C. Indicated Partner         Linitiate Partner       D. Share percentage on:       C. Indicated Partner         Junimited Partner       D. Share percentage on:       C. Indicated Partnership         B. TVPE:       Design of current debts from the Partnership assumed       Act No. 52 of 1987       Act T 2-3010         Partnership       E. Portion of current debts from the Partnership under       Act T 7-1933       Act T 7-2010         C. STATUS:       F. Debts attributable to partners of the Partnership under       Act T 7-1933       Act T 7-1933         Non resident       Guaranteed:       I. Sobject to Act 154-2010       Yes       No         Part II       ANALYSIS OF PARTNER'S CAPITAL ACCOUNT       (c)       (c) </td <td>Partnership's N</td> <td>Name and Ad</td> <td>ddress</td> <td></td> <td></td> <td>Employe</td> <td>rldentificati</td> <td>on Numb</td> <td>per</td> <td>Туре</td> <td>ofIndustry</td>	Partnership's N	Name and Ad	ddress			Employe	rldentificati	on Numb	per	Туре	ofIndustry	
A. Managing Partner       D. Share percentage on:       C. Indicate If the Partnership acts:         Unlinited Partner       D. Share percentage on:       C. Indicate If the Partnership acts:         Description       Gains       (%)         B. TVPE:       E. Portion of current debts from the Partnership assumed by the partners.       Act 72:301       Act 72:301         Corporation       F. Debts attributable to partners of the Partnership under Act 73:208       Act 73:208       Act 73:208         Status:       F. Debts attributable to partners of the Partnership under Act 73:208       Act 73:208       Act 73:208         Non resident       Guaranted:       I. Subject to Act 154:2010       Yes       No         Part II       AALVSIS OF PARTNER'S CAPITAL ACCOUNT       (f)       (f)       (f)       (f)         Capital contributions made       (ther) for cases to basis       Partner's distributable share on the gain or loss (f) as a for exchange of capital assets (Schedule D Corporation);       (g)												
Linkide Partner       Losses       (*)         Unlimited Partner       Cosses       (*)         B. TYPE:       Cosses       (*)         Individual       Cosses       (*)         Partnership       Cosses       (*)         Corporation       E. Portion of current debts from the Partnership assumed by the partners.       Act 102:1933       Act 172:2010         Cosses       F. Debts attribubatile to partners of the Partnership under Act 78:1933 and Act No. 52 of 1983.       Act 132:2010       Act 132:3010         Cosses       F. Debts attribubatile to partners of the Partnership under Act 78:1933 and Act No. 52 of 1983.       Non resident       Non resident       Non resident         Costantine       (b)       Costanted:       Destinuted Partnership       Partner's debts assumed and during the year       (c)       (c)         Part II       ANALYSIS OF PARTNER'S CAPITAL ACCOUNT       (c)       (c)       (c)       (c)         Capital on/buildows made       (c) Uher decays       (c)       (c)       (c)       (c)         Capital (c) foos on sale or exchange of capital assets (Schedule D Corporation).       (c)       (c)       (c)       (c)         (c) Realized on or after July 1, 2014       (c)       (c)       (c)       (c)       (c)       (c)			INER'S II	NFORMATION								
Untimited Partner       Gains       (*)         B. TYPE:       E. Portion of current debts from the Partnership assumed by the partners.       Act No. 52 of 1983       Act X 42010         Partnership       Corporation       E. Portion of current debts from the Partnership under Act 73-2913       Act 32-2010         Corporation       F. Debts attributable to partners of the Partnership under Act 73-3913       Act 33-2199       Act 33-2199         C. STATUS:       F. Debts attributable to partners of the Partnership under Act 73-3913 and Act No. 52 of 1983.       Guaranteed:       I. Subject to Act 154-2010       Yes       No         Part II       ANALYSIS OF PARTNER'S CAPITAL ACCOUNT       (c)       (c) <td< td=""><td></td><td>r</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td><td></td></td<>		r								•		
B. TYPE:       E. Portion of current debts from the Partnership assumed by the partnership assumed by the partners. Guaranteed:       Act: 78-1937       Act: 73-2010         Partnership       Guaranteed:       Mon.       Mon. guaranteed:       Act: 73-2010         C. STATUS       F. Debts attributable to partners of the Partnership under Act 78-1939       Act: 73-2010       Act: 73-2010         C. STATUS       F. Debts attributable to partners of the Partnership under Act 78-1933.       Act: 73-2010       Act: 73-2010         C. STATUS       F. Debts attributable to partners of the Partnership under Act 78-1932.       Act: 73-2010       Act: 73-2010         Comparison       Ant. XSIS OF PARTNERS CAPTLA ACCOUNT       I. Subject to Act 154-2010       Yes       No         Capital contributions made       Other increases to basis       Partner's distributable bars on the guaranteed by the Partnership       Mitholand       Other decreases to basis         (a)       Ingly indicatal       gain or loss from the Partnership       Ingly indicatal       Other decreases         (b)       Resized barder July 1, 2014       Ingly indicatal       Ingly indicatal       Other decreases         (a)       Resized barder July 1, 2014       Ingly indicatal       Ingly indicatal       Ingly indicatal       Other decreases         (b)       Resized barder July 1, 2014       Ingly indicatal												
Individual       by the partners.       Guaranteed:       Act 132.2010       Act 132.2010         Corporation       C.       STATUS:       F. Debts attribute to partners of the Partnership under Act 78.2080       Act 125.4993       Act 132.2010         Resident       Debts attribute to partners of the Partnership under Act 78.493 and Act No. 52 of 1983.       Guaranteed:       I. Subject to Act 154-2010       Yes No         Part II       ANALYSIS OF PARTNER'S CAPITAL ACCOUNT       (d)       (e)       (f)       (f)         Capital contributions made       Other increases to basis       Partner's deftbaas samed and guaranteed by the Partnership       Witheewis and distributions       (f)       (f)         Part III       DISTRIBUTABLE SHARE PER CATEGORY       (f)       (f)       (f)       (f)       (f)         Part III       DISTRIBUTABLE SHARE PER CATEGORY       (f)       (f)       (f)       (f)       (f)         Part III       DISTRIBUTABLE SHARE PER CATEGORY       (f)       (f)       (f)       (f)       (f)         10       DISTRIBUTABLE SHARE PER CATEGORY       (f)       (f) <td< td=""><td></td><td></td><td></td><td colspan="3"></td><td colspan="3">ship assumed Act No. 52</td><td colspan="2"></td></td<>							ship assumed Act No. 52					
Partnersnip Corporation       Non guaranteed:       Image: Corporation       Act 73-2008       Act 73-2008       Act 73-2012         C. STATUS:       F. Dobts attributable to partners of the Partnership under Act 73-1993 and Act No. 52 of 1983.       Builder Corporation       Builder Corporation       Act 73-2008       Act 73-2008       Act 73-2012       Builder Corporation         Part II       ANALYSIS OF PARTNER'S CAPITAL ACCOUNT       Image: Corporation	Individua	al [		by the	partners.							
Corporation		· .										
Act 78-1983 and Act No. 52 of 1983.       number:	Corporat	ion l		-								
Resident       Guaranteed:       L       Subject to Act 154-2010       Yes       No         Part II       ANALYSIS OF PARTNER'S CAPITAL ACCOUNT       (d)       (e)       (f)       (e)       (f)         Capital contributionsmade       Other increases to basis       gain or loss from the Partnership       Partner's debta sasumed and guaranteed by the Partnership       (f)       (e)       (f)         Part III       DISTRIBUTABLE SHARE PER CATEGORY       (f)		Г			•	thership unde	r					
And result		r						nu				
(e)         (b)         (c)         (d)         (d) <td>Non resid</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>I. S</td> <td>ubject to Act 1</td> <td>54-2010</td> <td>Yes No</td>	Non resid							I. S	ubject to Act 1	54-2010	Yes No	
Capital contributions made during the year ()       Other increases to basis (Submit detail)       Partner's distributions again or loss from the Partnership       Partner's debts assumed and guaranteed by the Partnership       Withdrawals and distributions       Other decreases (distributions)         Part III       DISTRIBUTABLE SHARE PER CATEGORY       Amount       Tax (distributions)       Tax (distributions)         1. Net long-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation): (a) Realized bofore July 1, 2014       (teop)       00         2. Net short-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (distributions)       (distributions)         3. Net gain (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (distributions)       (distributions)         4. Net gain (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (distributions)       (distributions)         5. Net income (or loss) from incomes (See instructions)       (distributions)       (distributions)         6. Net income (or loss) from partially exempt income (See instructions)       (distributions)       (distributions)         6. Paid before July 1, 2014       (distributions)       (distributions)       (distributions)         7. Net income (or loss) from partially exempt income (See instructions)       (distributions)       (distributions)         8. Eigble distributions of dividend sfrom corporations (S		ANA	LYSIS OI								1	
during the year       (Submit detail)       gain or loss from the Partnership       guaranteed by the Partnership       distributions       to basis         Part III       DISTRIBUTABLE SHARE PER CATEGORY       Image: Comparison of the Comparison of th		itions made	Othering		( )	Partnor's do	( )	adand			.,	
Part III       Distributable Share PER CATEGORY         1. Net long-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation):       (a)         (a)       (a)         (b)       Realized before July 1, 2014       (b)         (c)       (c)       (c)         (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)       (c)       (c)         (c)       (c)       (c)       (c)       (c)       (c)       (c)         (c)       (c	· ·											
1. Netlong-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation):       (a) Realized before July 1, 2014       (b) Realized or or after July 1, 2014       (c)         (b) Realized before July 1, 2014       (c)       (c)       (c)       (c)         2. Net short-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (c)       (c)       (c)         3. Net gain (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (c)       (c)       (c)         4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (c)       (c)       (c)         4. Net gain (or loss) from the partnership's trade or business (Schedule D Corporation)       (c)       (c)       (c)       (c)         5. Net income (or loss) from the partnership's trade or business (Schedule D Corporation)       (c)       (c)       (c)       (c)         6. Net income (or loss) from meer restructant line 5(a) from line 5)       (c)       (c)       (c)       (c)       (c)       (c)         7. Net income (or loss) from partially exempt income (See instructions)       (c)       (c) <td></td> <td><i>, , , , , , , , , ,</i></td> <td>(</td> <td>,</td> <td>5</td> <td></td> <td>,</td> <td></td> <td>(2)</td> <td></td> <td></td>		<i>, , , , , , , , , ,</i>	(	,	5		,		(2)			
1. Netlong-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation):       Amount       Withheld         (a) Realized before July 1, 2014       (to)       00         (b) Realized on or after July 1, 2014       (to)       00         2. Net short-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (a)       00         3. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (a)       00         4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (a)       00         9. Net income (or loss) from the partnership's trade or business (Scie Instructions)       (b)       (a)       00         9. Net income (or loss) from income subject to a preferential rate (See instructions)       (b)       (c)       00       (c)         10. Net income (or loss) from income subject to a preferential rate (See instructions)       (c)       (c)       (c)       (c)         (a) Paid before July 1, 2014       (b)       (c)       (c)       (c)       (c)       (c)         (b) Paid on or after July 1, 2014       (c)	Part III	DIST	RIBUTA	BLE SHARE PE	R CATEGORY							
(a) Realized before July 1, 2014       (b)         (b) Realized before July 1, 2014       (b)         (c) Realized before July 1, 2014       (c)         (c) Realized on or after July 1, 2014       (c)         (c) Realized in (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (c)         (c) Net short-term gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (c)         (c) Net income (or loss) from the partnership's trade or business (Schedule D Corporation)       (c)         (c) Net income (or loss) from the partnership's trade or business (Schedule D Corporation)       (c)         (c) Net income (or loss) from the partnership's trade or business (Schedule D Corporation)       (c)         (c) Net income (or loss) from partially exempt income (See instructions)       (c)         (c) Net income (or loss) from partially exempt income (See instructions)       (c)         (c) Net income (or loss) from partially exempt income (See instructions)       (c)         (d) Net income (or loss) from partially exempt income (See instructions)       (c)         (e) Paid before July 1, 2014       (c)       (c)         (e) Paid before July 1, 2014       (c)       (c)         (f) Distributable share on income, gain or loss from a partnership owned by the partnership (See instructions)       (c)         (f) Distributable share on income, gain or loss from a pa			`			(° )			Amoun	it		
(b) Realized on or after July 1, 2014       (b)       00         2. Net short-term gain (or loss) on sale or exchange of capital assets (Schedule D Corporation)       (c)       00         3. Net gain (or loss) on sale or exchange of substantially all assets dedicated to an activity under Act 78-1993       (c)       00         4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (e)       00       00         3. Not gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (e)       00       00         4. Net gain (or loss) from the partnership's trade or business (See instructions)       (f)       00       00         a) Share of the net income attributable to services rendered by the partners       (fa)       00       00         b) Remaining net income (or loss) from partially exempt income (See instructions)       (f)       00       00         7. Net income (or loss) from income subject to a preferential rate (See instructions)       (f)       00       00         8. Eligible distribution of dividends from corporations (See instructions)       (f)       00       00       00         9. Interest income form deposits in financial institutions (See instructions)       (g)       00       00       00       00         10. Others (Submit detail)       (f)       00       00       00	(a) Realiz	erm gain (or li red before .	oss) on sa Julvi 1 - 2	ne or exchange of 014	capital assets (Schedule D Corpora	tion):		(1a))		00	Withitera	
a. Net gain (or loss) on sale or exchange of substantially all assets dedicated to an activity under Act 78-1993       (a)         b. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (b)         checked be D Corporation)       (c)         d. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (c)         d. Net gain (or loss) from the partnership's trade or business (See instructions)       (c)         on a) Share of the net income attributable to services rendered by the partners       (co)         b) Remaining net income (or loss) from partially exempt income (See instructions)       (c)         checked bis/bis/bis/bis/bis/bis/bis/bis/bis/bis/												
(Schedule D Corporation)       (3)       (0)         4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)       (6)       (0)       (0)         5. Net income (or loss) from the partnership's trade or business (Sce instructions)       (6)       (0)       (0)         a) Share of the net income attributable to services rendered by the partners       (5a)       (0)       (0)         b) Remaining net income (or loss) (Subtract line 5(a) from line 5)       (8b)       (0)       (0)         6       Net income (or loss) from partially exempt income (See instructions)       (6)       (0)       (0)         7. Net income (or loss) from income subject to a preferential rate (See instructions)       (7)       (0)       (0)       (0)         8. Eligible distribution of dividends from corporations (See instructions)       (7)       (0)       (0)       (0)         9. Paid on or after July 1, 2014       (8a)       (00)       (0)       (0)         10. Distributable share on income, gain or loss from a partnership or special partnership owned by the partnership (See instructions)       (9)       (0)       (0)         10. Distributable share on income, gain or loss from a partnership owned by the partnership (See instructions)       (1)       (0)       (0)         11. Others (Submit detail)       (1)       (1)       (0)								. (2)		00		
4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D Corporation)										00		
3. Net income (or loss) from ince partners in portable to service or oblishess (see instructions).       (a)       (b)       (c)       (	4. Net gain (c	4. Net gain (or loss) on sale or exchange of property used in the business (Schedule D						. (4)			00	
b) Remaining net income (or loss) (Subtract line 5(a) from line 5)									00	00		
6. Net income (or loss) from partially exempt income (See instructions)       (6)       00       00         7. Net income (or loss) from income subject to a preferential rate (See instructions)       (7)       00       00         8. Eligible distribution of dividends from corporations (See instructions):       (8)       00       00         (a) Paid before July 1, 2014       (8a)       00       00         (b) Paid on or after July 1, 2014       (8b)       00       00         10. Distributable share on income, gain or loss from a partnership or special partnership owned by the partnership (See instructions)       (9)       00       00         11. Others (Submit detail)       (11)       00       00       00         12. Exempt income subject to alternate basic tax (Schedule IE Individual)       (12)       00       00         13. Exempt income subject to alternate basic tax (Schedule IE Individual)       (13)       00       00         14. Adjustment for purposes of the alternate basic tax (Schedule IE Individual)       (15)       00       00         14. Adjustment for purposes of the alternative minimum tax (Submit detail) (See instructions)       (16)       00       00         15. Charitable contributions       (16)       00       00       00       00         16. Charitable to lossees in a Capital Investment Fund, other funds								00				
8       Eligible distribution of dividends from corporations (See instructions):       (a) Paid before July 1, 2014       (b)         (a) Paid before July 1, 2014       (b)       (b)       (b)       (b)         9       (c)       (c)       (c)       (c)         9       (c)       (c)       (c)       (c)       (c)         9       (c)       (c)       (c)       (c)       (c)       (c)         9       (c)       (c)       (c)       (c)       (c)       (c)       (c)         9       (c)       (c)       (c)       (c)       (c)       (c)       (c)       (c)         10       Distributable share on income, gain or loss from a partnership or special partnership owned by the partnership (See       (c)	6. Net incom	e (or loss) fr	om partia	Illy exempt incom	ne (See instructions)							
(a) Paid before July 1, 2014       (8a)       00       00         (b) Paid on or after July 1, 2014       (8b)       00       00         9       Interest income from deposits in financial institutions (See instructions)       (9)       00       00         10. Distributable share on income, gain or loss from a partnership or special partnership owned by the partnership (See       (10)       00       00         11. Others (Submit detail)       (11)       00       00       00         12. Exempt income (Schedule IE Individual)       (12)       00       00         13. Exempt income subject to alternate basic tax (Schedule IE Individual)       (13)       00         14. Adjustment for purposes of the alternate basic tax (See instructions)       (14)       00         15. Adjustment for purposes of the alternative minimum tax (Submit detail) (See instructions)       (15)       00         16. Charitable contributions       (16)       00       00         17. Volume of Business (See instructions)       (17)       00       00         2. Credit for investment in a Capital Investment Fund, Tourism Fund, other funds or direct investments       (1)       00         2. Credit attributable to losses in a Capital Investment Fund or other funds       (2)       00         3. Credit for investment in a Capital Investment Fund or other funds <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>. (7)</td><td></td><td>00</td><td>100</td></t<>								. (7)		00	100	
(b) Paid on or after July 1, 2014       (b)       (0)       (0)         9. Interest income from deposits in financial institutions (See instructions)       (9)       (0)       (0)         10. Distributable share on income, gain or loss from a partnership or special partnership owned by the partnership (See instructions)       (10)       (0)       (0)         11. Others (Submit detail)       (11)       (11)       (0)       (0)         12. Exempt income (Schedule IE Individual)       (12)       (0)       (13)       (14)         13. Exempt income subject to alternate basic tax (Schedule IE Individual)       (13)       (14)       (14)       (14)         15. Adjustment for purposes of the alternative minimum tax (Submit detail) (See instructions)       (16)       (17)       (10)       (10)         16. Charitable contributions       (16)       (17)       (10)       (10)       (10)         17. Volume of Business (See instructions)       (16)       (17)       (10)       (10)       (10)         17. Volume of Business in a Capital Investment Fund, Tourism Fund, other funds or direct investments       (1)       (10)       (10)         18. Credit for investment in a Capital Investment Fund, other funds or direct investments       (1)       (10)       (10)         19. Credit for investment in a Capital Investment Fund, other funds or direct investment								. (8a)			00	
10. Distributable share on income, gain or loss from a partnership or special partnership owned by the partnership (See instructions)       (10)       00       00         11. Others (Submit detail)       (11)       00       00         12. Exempt income (Schedule IE Individual)       (12)       00       00         13. Exempt income subject to alternate basic tax (Schedule IE Individual)       (13)       00       00         14. Adjustment for purposes of the alternate basic tax (Schedule IE Individual)       (14)       00       00         15. Adjustment for purposes of the alternative minimum tax (Submit detail) (See instructions)       (16)       00       00         16. Charitable contributions       (16)       00       00       00       00         17. Volume of Business (See instructions)       (17)       00       00       00         17. Volume of Business in a Capital Investment Fund, Tourism Fund, other funds or direct investments       (1)       00       00         2. Credit for investment in a Capital Investment Fund, other funds or direct investments       (1)       00       00         3. Credit for the purchase of tax credits (Submit detail)       (Act No. 8 of 1987)       (3)       (4)       00         4. Credit for the purchase of tax or gross income (See instructions)       (5)       (0)       (6)       (0) <tr< td=""><td>(b) Paid (</td><td></td><td></td><td></td><td>. (8b)</td><td></td><td></td><td></td></tr<>	(b) Paid (				. (8b)							
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	<ul> <li>o. Other creats not included on the preceding lines (Submit detail) (See instructions)</li></ul>											

Form 480.60 S Rev. 02.15

Part V	TAXES PAID TO FOREIGN COUNTRIES AND THE UNITED STATES, ITS TERRITORIES AND POSSESSIONS									
		Foreign Country, T	erritory or Possession							
		А	В	С	United States	Total				
Name of the coun	try, territory or possession									
1. Net income from se	ources within the country, territory or possession $$ (1)	00	00	00	00	00				
2. Tax paid or acc	rued during the year(2)	00	00	00	00	00				

Retention Period: Ten (10) years

Page 2



#### **INFORMATIVE RETURN - PARTNERSHIP**

#### PARTNER'S DISTRIBUTABLE SHARE ON THE INCOME, LOSSES AND CREDITS

#### FORM 480.60 S

#### INSTRUCTIONS

#### **GENERAL INSTRUCTIONS**

## OBLIGATION TO FILE THE INFORMATIVE RETURN - PARTNERSHIP

Every partnership or limited liability company that is required to file a Partnership Informative Income Tax Return must provide to each partner a report containing the information required to be included on the partner's income tax return. The information must be provided in Form 480.60 S (Partnership Informative Return – Partner's Distributable Share on Income, Losses and Credits).

Each partner must submit this Informative Return with the income tax return.

For purposes of this return, the terms partnership and partner include a limited liability company and any of its members if they are subject to the provisions of Chapter 7 of Subtitle A of the Puerto Rico Internal Revenue Code of 2011, as amended (Code).

## DATE ON WHICH THE REPORT MUST BE PROVIDED TO PARTNERS

The partnership has until the last day of the third month following the close of the taxable year to provide the informative return to the partners. Copy of the partner's report must be sent to the Department of the Treasury together with the Partnership Informative Income Tax Return (Form 480.10(S)) when the same is filed.

# REQUEST FOR EXTENSION OF TIME TO FILE THE PARTNER'S REPORT

A 30 days automatic extension of time will be granted from the date prescribed to file the partner's report. This will be made through the Request for Extension of Time to File Reports of Partnership, Special Partnership, Corporation of Individuals, Employees-Owned Special Corporation and Revocable Trust or Grantor Trust (Form AS 2644.1).

## ESTIMATED PAYMENT REQUIREMENT ON PARTNER'S DISTRIBUTABLE SHARE

Section 1062.07 of the Code, provides the requirements for the income tax estimated payments attributable to the partner's distributable share on the income from the partnership.

The managing partner or any other persons to whom the obligation to provide the report to the partners has been delegated, must determine and send an amount equal to 30% of the total estimated partner's distributable share on the income items from a partnership, less the total withheld with respect to judicial or extrajudicial indemnification payments and payments for services rendered. Such payments must be deposited in the Department of the Treasury in 4 equal installments not later than the 15th day of the fourth, sixth, ninth and twelfth month of the partnership's taxable year using Form 480.9A (Withholding Tax Payment Voucher) or substitute form.

Any balance not paid by the end of the partnership's taxable year, must be paid not later than the  $15^{th}$  day of the third month following the close of the taxable year, together with the filing of the Partnership Informative Income Tax Return (Form 480.10(S)) or the corresponding request for extension of time to file the return.

# HOW MUST THE PARTNERS REPORT THESE ITEMS IN THEIR INCOME TAX RETURNS?

The partner must include each one of the items indicated in his income tax return as if such items were realized directly by him, since the Code provides that the nature, source and character of the income, gains, losses and credits items included in the partner's distributable share will be determined as if such items were realized by the partner directly from the source from which the partnership realized them, or incurred in the same way that they were incurred by the partnership. In the same way, the partner's distributable share on income from sources outside of Puerto Rico earned by the partnership will retain the character of the income from sources outside of Puerto Rico in the hands of the partner.

### SPECIFIC INSTRUCTIONS

Enter the information required in each space. The partnership is required to provide this informative return to each partner completed in all parts, so the partner can complete the income tax return to be filed with the Department of the Treasury.

Enter the name and address of the partner and partnership, as well as the social security number, employer identification number and type of industry.

### **PART I – PARTNER'S INFORMATION**

Indicate on lines A through I, the information that describes what applies to the partner, as it corresponds.

Line E – Indicate the partner's share on the debts incurred by the partnership, including obligations guaranteed and non guaranteed by the partners. The partner's basis will increase by those obligations guaranteed by such partner.

Line F – Enter the partnership's debts attributable to the partner with respect to operations covered under Act 78-1993 and Act No. 52 of 1983.

### PART II - ANALYSIS OF PARTNER'S CAPITAL ACCOUNT

**Column (a)** – Enter any capital contributed by the partner during the taxable year.

**Column (b)** – Enter any other basis increase attributable to the partner. You must submit a schedule detailing the nature of each item included on this line.

**Column (c)** – Enter the partner's distributable share on the gains or losses from the partnership during the taxable year.

**Column (d)** – Enter the amount attributable to the partner's debts assumed and guaranteed by the partnership. The partner must include the information provided on this line on Schedule R Individual, Part I, line 3(i).

**Column (e)** – Enter the amount attributed to withdrawals or distributions made by the partnership to the partner, excluding the amount attributed to income tax for withholdings at source on the distributable share made to a nonresident partner (30%) or to a nonresident alien partner (29%).

**Column (f)** – Enter the amount attributed to other decreases to the partner's basis in the partnership.

For purposes of computing the loss that you are entitled to claim, you must determine the adjusted basis of the partner's interest according to Section 1071.05 of the Code.

The partner's losses in one or more partnerships are allowed as a deduction against the income from other partnerships, against income from special partnerships and against income from corporations of individuals in which the partner is a shareholder. Each loss may be considered up to the amount of the adjusted basis of the partner's interest in each corresponding partnership.

The limitation of the adjusted basis will be computed for each one of the partnerships in which the partner invests.

If the loss deduction allowable to the partner for any taxable year is less than its distributable share in the partnership's net loss, the partner may claim such excess as a deduction in any future taxable year, subject to the previously explained limitations.

### PART III – DISTRIBUTABLE SHARE PER CATEGORY

Enter in each one of the spaces provided the partner's distributable share on the applicable item and the corresponding tax withheld, if any.

# Line 1 - Net long-term gain (or loss) on sale or exchange of capital assets

Enter on line 1(a) the partner's distributable share on the gain or loss derived from the sale or exchange of capital assets held by the partnership for more than six (6) months that were realized before July 1, 2014.

partnership for more than one (1) year realized on or after July 1, 2014.

# Line 2 - Net short-term gain (or loss) on sale or exchange of capital assets

Enter on this line the distributable share on the gain or loss derived from the sale or exchange of capital assets held by the partnership for: (i) six (6) months or less, in the case of transactions realized before July 1, 2014 or; (ii) one (1) year or less, in the case of transactions realized on or after July 1, 2014.

# Line 5 - Net income (or loss) from the partnership's trade or business

Include on this line the partner's distributable share on the net income or loss from the partnership's trade or business. Do not include in this item gains or losses identified on other lines of this Part.

Enter on line 5(a) the share of the partnership's net income attributable to services rendered by the partner and not paid to the partner as salaries or compensation for services rendered.

The amount on line 5(a) must be reported by the partner as income from services or from trade or business in its income tax return.

Enter on line 5(b) the difference between the amount on line 5 and the amount attributable to the services rendered by the partner reported on line 5(a).

The amount on line 5(b) must be informed by the partner on Schedule R of its income tax return.

### Line 6 - Net income (or loss) from partially exempt income

Enter on this line the partner's distributable share on the net income or loss from operations under Act No. 52 of 1983, Act No. 47 of 1987, Act 78-1993, Act 225-1995, Act 74-2010, or Act 132-2010.

# Line 7 - Net income (or loss) from income subject to a preferential rate

Enter on this line the partner's distributable share on the net operating income or loss subject to a fixed special tax rate, such as income under Act 83-2010, known as the Puerto Rico Green Energy Incentives Act, and income from Act 73-2008.

Enter on this line the partner's distributable share on the net operating income or loss covered under an exemption decree subject to a fixed tax rate, excluding dividends, long-term capital gains and income from interest on deposits in financial institutions. Enter in the first Column the amount attributable to the partner on the net taxable income and in the second Column the tax at preferential rate determined and deposited by the partnership according to the exemption decree granted to the partnership.

In the case of an individual partner, you must include the net income from this line on Schedule F Individual, Part VII, Column A and transfer said income to Schedule A2 Individual, Column E to compute such income at the corresponding fixed rate. The tax reported in Column 2 of this line 7 must be included on Schedule B Individual, Part III, line 11(c). Instructions Informative Return - Partnership

In the case of a corporation, you must include the net income reported in the first Column of this line 7, on Schedule D Corporation, Part VII, line 48. The tax reported in Column 2 of this line 7 must be included on Schedule B Corporation, Part III, line 7(c).

### Line 8 - Eligible distribution of dividends from corporations

The partners may claim separately in their returns the dividends received by the partnership, from eligible dividends distributions, as defined in Section 1023.06 of the Code, according to their distributable share therein, with the proportion of tax withheld. In the case of an individual partner, such tax withheld must be included on Schedule B Individual, Part III, line 11 (b) and in the case of a corporate partner, it will be included on Schedule B Corporation, Part III, line 7(b).

Enter on line 8(a) the total of partner's distributable share in the eligible dividend distributions received by a partnership that were paid by a corporation before July 1, 2014, along with the portion of the 10% tax withheld.

Enter on line 8(b) the total of partner's distributable share in the eligible dividend distributions received by a partnership that were paid by a corporation on or after July 1, 2014, along with the portion of the 15% tax withheld.

# Line 9 - Interest income from deposits in financial institutions

Enter on this line the partner's distributable share on the income derived by the partnership from interest on investments or deposits in cooperatives, savings associations authorized by the Federal Government or by the Commonwealth of Puerto Rico, commercial and mutual banks or in banking organizations established in Puerto Rico, as well as the 10% amount withheld, if the election was made. In the case of an individual partner, such tax withheld must be included on Schedule B Individual, Part III, line 11(a).

# Line 10 - Distributable share on income, gain or loss from a partnership or special partnership owned by the partnership

The partnership can be a partner in other partnership (inferior partnership) or in a special partnership.

This line will reflect the partner's distributable share on income or loss from the inferior partnership or from the special partnership attributable to the partnership.

### Line 11 - Others

Enter the total of other income not included on the preceding lines. If this line includes income from different concepts, you must submit a schedule showing a breakdown of such income.

### Line 12 - Exempt income

Enter the partner's distributable share on the total amount of exempt income derived by the partnership.

### Line 13 - Exempt income subject to alternate basic tax

Enter the individual partner's distributable share on the total amount of exempt income subject to alternate basic tax.

### Line 14 - Adjustment for purposes of the alternate basic tax

Enter here the partner's distributable share in any adjustment to the income from the partnership that, at the partnership's individual partner level, are considered income subject to alternate basic tax, such as non deductible expenses for purposes of the alternate basic tax at the individual partner level.

# Line 15 - Adjustment for purposes of the alternative minimum tax $\label{eq:constraint}$

Enter here the corporate partner's distributable share in any adjustment to the income from the partnership that, at the partner level, are considered income subject to alternative minimum tax. You must submit a schedule detailing the nature of each item included on this line with the amount of each adjustment per item.

### Line 16 – Charitable contributions

Enter here the partner's distributable share on the total charitable contributions paid during the taxable year, by the partnership, to a nonprofit religious, charitable, scientific, literary, educational or museological organizations, or to organizations for the prevention of cruelty or abuse of children, the elderly or disabled, or to animals, organizations for the prevention of domestic violence or hate crimes, or to organizations of war veterans in the United States or Puerto Rico. However, no part of the net earnings of any organization to which you contribute may benefit any private partner.

Enter here, also, the partner's distributable share on the deduction for contributions paid to:

- the Commonwealth of Puerto Rico, the United States Government, or any of its states, territories or possessions, or any political subdivision thereof, or the District of Columbia, when the contributions or donations are used exclusively for public purposes;
- university level accredited educational institutions established in Puerto Rico;
- the José Jaime Pierluisi Foundation;
- the Fund for the Financing of Cultural Affairs of Puerto Rico;
- the Puerto Rico Communitarian Foundation;
- the Corporation of the Symphonic Orchestra of Puerto Rico;
- the Fund for Services Against Remediable Catastrophic Illnesses.

Include also the partner's distributable share on the contributions made to a municipality of cultural or historic value, as certified by the Institute of Puerto Rican Culture or the Cultural Center of each municipality, or that makes possible the realization of any cultural or historic work, in connection with the celebration of the centennial foundation of said municipalities. If this type of contributions are included on this line, you must submit a schedule itemizing those contributions.

#### Line 17 - Volume of Business

Enter here the partner's distributable share on the total partnership's volume of business in order to determine the requirement to file financial statements.

### **PART IV - CREDITS**

Act 40-2013 established a moratorium to certain tax credits and the essential requirement to all credit holders to inform the Secretary of the Treasury the amount of credits granted and approved as of June 30, 2013. Every taxpayer owning a tax credit must refer to the Internal Revenue Circular Letter No. 13-08 of July 22, 2013 ("CC 13-08"), that establishes the information and procedures related to the tax credits affected by Act 40-2013.

Every taxpayer that wishes to claim a tax credit, must submit with the return, copy of Form 480.71.1 "Informative Return for Tax Credit Holders" duly filed with the Department, as provided by CC 13-08.

#### Line 1 - Credit for investment in a Capital Investment Fund, Tourism, other funds or direct investments

In order to claim this credit you must complete Schedule Q, available in the Forms and Publications Division of the Department of the Treasury.

## Line 2 - Credit attributable to losses in a Capital Investment Fund or other funds

See instructions of Schedule Q and Q1 related with the allowable credits for losses in investment funds.

## Line 3 - Credit for tax withheld at source from Industrial Development dividends (Act No. 8 of 1987)

The partners of a partnership will be entitled to claim, according to the percentage applicable to the distributable share on the partnership, a credit as established in Section 4(a) of the Incentives Act, against the tax due for the year in which the partnership received, as an investor, a distribution from Industrial Development Income.

Enter on this line the partner's distributable share on the tax withheld at source to the partnership on dividends from Industrial Development Income.

#### Line 4 - Credit for the purchase of tax credits

Enter here the partner's distributable share on the tax credits acquired by the partnership during the year through the purchase, exchange or transfer from the primary investor.

In order to claim this credit, the conveyor and the cessionary will submit with the income tax return in the year of the cession, a sworn statement notifying the same to the Secretary.

#### Line 5 - Credit of 50% of the additional tax on gross income

Enter on this line the partner's distributable share on the credit of 50% of the additional tax on gross income imposed by Section 1023.10A(a)(2) of the Code paid by the partnership that is a financial business.

For additional information regarding this credit and the applicable limitations, please refer to Section 1023.10A(a)(2) of the Code.

#### Line 6 - Other credits not included on the preceding lines

Enter on this line the partner's distributable share on the total amount of other credits not included on the preceding lines. If on this line you included credits from different concepts, you must submit a schedule showing a breakdown of such credits. You must also submit documents or evidence to support every credit claimed on this line.

# PART V – TAXES PAID TO FOREIGN COUNTRIES AND THE UNITED STATES, ITS TERRITORIES AND POSSESSIONS

Enter in this part the partner's distributable share on the net income from sources outside of Puerto Rico derived by the partnership and on the taxes paid by the partnership outside of Puerto Rico on said net income. This Part V provides space to include the income per country of up to 3 countries, in addition to the Unites States. If there is income derived from more than 3 countries, please submit a schedule breaking down the net income and tax paid to each country.

## Line 1 – Net income from sources within the country, territory or possession

Enter on this line the partner's distributable share on the net income from sources outside of Puerto Rico derived by the partnership. This amount must be reported per country, as determined on line 3, Part I of Schedule C Corporation submitted by the partnership with its Partnership Informative Income Tax Return (Form 480.10(S)).

## Line 2 - Tax paid or accrued during the year to a foreign country, the United States, its territories or possessions

Enter on this line the partner's distributable share on the income tax paid or accrued to the United States, its possessions or foreign country as reported in Part II of Schedule C Corporation submitted by the partnership with its Partnership Informative Income Tax Return (Form 480.10(S)).