



**APPORTIONMENT OF THE DEDUCTION FOR THE SURTAX COMPUTATION AND
DETERMINATION OF THE APPLICABLE TAX RATE FOR PURPOSES OF THE ADDITIONAL
TAX ON GROSS INCOME – GROUP OF RELATED CORPORATIONS**

20__

AMENDED

Name of the contact person for the group

Group Number

Address

Telephone Number

E-mail

Group Information

Members of the group	Taxable year end (day/month)	(A) Volume of business for purposes of filing audited financial statements	(B) Deduction for the computation of surtax (cannot exceed \$25,000)	(C) Entity's gross income for purposes of the additional tax on gross income	(D) Gross income under a tax exemption grant not subject to the additional tax on gross income	(E) Gross income to determine the applicable tax rate of additional tax on gross income (Column C – Column D)	(F) Applicable tax rate for purposes of the additional tax on gross income	(G) Check here if principally engaged in the sale of food (See instructions)	(H) Check here if you have a waiver
Name								<input type="checkbox"/>	<input type="checkbox"/>
Employer identification number									
Name								<input type="checkbox"/>	<input type="checkbox"/>
Employer identification number									
Name								<input type="checkbox"/>	<input type="checkbox"/>
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Employer identification number									

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1. Subtotal of Column (A) of this page (1)									
2. Subtotal of Column (A) of additional pages (2)									
3. Total of Column (A) (Add lines 1 and 2) (3)									
4. Subtotal of Column (B) of this page (4)									
5. Subtotal of Column (B) of additional pages (5)									
6. Total of Column (B) (Add lines 4 and 5. The amount on this line cannot exceed \$25,000) (6)									
7. Subtotal of Column (E) of this page (7)									
8. Subtotal of Column (E) of additional pages (8)									
9. Subtotal of Column (E) (Add lines 7 and 8) (9)									

OATH

I declare under the penalty of perjury that this form has been examined by me, and that to the best of my knowledge and belief, all the information provided in the same, is true, correct and complete.

Name	Signature	Title	Date
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Apportionment of the Deduction for the Surtax Computation and Determination of the Applicable Tax Rate for Purposes of the Additional Tax on Gross Income – Group of Related Corporations

Members of the group	Taxable year end (day/month)	(A) Volume of business for purposes of filing audited financial statements	(B) Deduction for the computation of surtax (cannot exceed \$25,000)	(C) Entity's gross income for purposes of the additional tax on gross income	(D) Gross income under a tax exemption grant not subject to the additional tax on gross income	(E) Gross income to determine the applicable tax rate of additional tax on gross income (Column C – Column D)	(F) Applicable tax rate for purposes of the additional tax on gross income	(G) Check here if principally engaged in the sale of food (See instructions)	(H) Check here if you have a waiver
Name								<input type="checkbox"/>	<input type="checkbox"/>
Employer identification number								<input type="checkbox"/>	<input type="checkbox"/>
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Name								<input type="checkbox"/>	<input type="checkbox"/>
Employer identification number								<input type="checkbox"/>	<input type="checkbox"/>
10. Subtotal of this page (Transfer the subtotal of Column (A) to page 1, line 2, the subtotal of Column (B) to page 1, line 5 and the subtotal of Column (E) to page 1, line 8) (10)									

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**APPORTIONMENT OF THE DEDUCTION FOR THE SURTAX COMPUTATION AND DETERMINATION OF
THE APPLICABLE TAX RATE FOR PURPOSES OF THE ADDITIONAL TAX ON GROSS INCOME – GROUP
OF RELATED CORPORATIONS (FORM AS 2652.1)**

INSTRUCTIONS

Purpose – This form shall be used by every group of corporations that are members of a group of related entities to apportion the \$25,000 deduction provided under Section 1022.02(d) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), among the members of the group for purposes of the surtax computation to corporations.

As established in Informative Bulletin No. 12-01, every group of related corporations shall request a Group Identification Number to the Department of the Treasury, which shall be included, in the space provided, in each of the corporate income tax returns filed by the members of the group. Each group of related entities shall designate a contact person with knowledge of the operations of the group and of the entities that are members of the same.

In addition, as established in Administrative Determination No. 14-07 (“AD 14-07”) and in Informative Bulletin No. 14-05, this form shall be used to establish the tax rate for the Additional Tax on Gross Income in the case of Group of Related Entities.

Filing Date – For taxable year 2014, this form shall be electronically filed no later than the due date for filing the Puerto Rico income tax return of the first corporation member of the group whose taxable year has commenced on or after January 1st, 2014.

Where to File – This form can only be filed electronically through our webpage by accessing the link to “Hacienda Virtual” at hacienda.pr.gov, within the “Servicios en Línea” section.

SPECIFIC INSTRUCTIONS

Indicate the group identification number, as well as the name, address, telephone and e-mail of the contact person designated by the group.

Information of the Group

Indicate in the spaces provided the name, employer identification number and taxable year end (day and month) of each one of the corporations that are members of the group of related entities. If the group is composed by more than four (4) corporations, use page 2. Please indicate in the space provided the page number and the total pages included.

Column A - Volume of Business for purposes of filing Audited Financial Statements

Indicate the volume of business of each one of the entities, computed as established in Section 1061.15(b) of the Code and AD 14-07.

As established in AD 14-07 and the Code, the volume of business of all the entities members of a Group of Related Entities, regardless its amount, shall be added to determine if the total volume of business exceeds \$3,000,000. If it exceeds such amount, those entities within the group with a volume of business of \$1,000,000 or more must submit Audited Financial Statements.

The requirement to submit consolidated financial statements, pursuant to Section 1061.15(a)(4) of the Code, will be satisfied if the Group of Related Entities duly files this Form AS 2652.1, including all the entities that are members of the Group of Related Entities, including those that are not required to file audited financial statements.

Any entity that is a member of a Group of Related Entities and that, as established in the AD 14-07, is required to submit audited financial statements, shall submit the supplemental information described in Section 1061.15(b) of the Code. For more information, refer to the Administrative Determinations No. 13-22, 14-06, 14-09, 14-17, 14-28 and 15-02.

Column B – Deduction for the computation of Surtax

Section 1022.02 (e) of the Code establishes that in the case of corporations members of a controlled group of corporations, the deduction to determine the surtax shall be apportioned or assigned among all the members of the group.

Indicate in this Column the portion of the \$25,000 deduction for the calculation of the surtax that corresponds to each one of the corporations that are members of the group. The group can assign the total amount of said deduction to only one entity, or apportion it among all or some of them, at its discretion.

Column C – Entity's gross income for purposes of the Additional Tax on Gross Income

Section 1023.10A of the Code establishes that groups of related entities are required to aggregate the gross income of all the entities of the group that are doing business in Puerto Rico.

Indicate in this Column the gross income of each of the entities. As a general rule, the gross income shall be as established in Section 1031.01 of the Code less the exemptions of gross income established in Section 1031.02 of the Code. In the case of gains and income derived from the production or sale of property in the ordinary course of business, either personal or real property, the gross income will be the total generated from the sale of goods or products without deducting the cost of the goods or products sold.

However, the Code establishes a special definition of gross income in the case of insurance companies, gas stations, commission agents, brokers, representative agents, advertising agencies, contractors and dealers and distributors of automobiles, buses, propellers and trucks for sale. Refer to Section 1023.10A (f)(1) for more details.

Column D - Gross income under a tax exemption grant not subject to the Additional Tax on Gross Income

The gross income derived from operations covered by a tax exemption grant, resolution or decree under the dispositions of Act No. 73 of May 28, 2008, as amended, known as the Economic Incentives for the Development of Puerto Rico Act, or any prior or subsequent analog act, or under the dispositions of Act No. 74 of July 10th, 2010, as amended, known as “2010 Puerto Rico Tourism Development Act”, Act No. 83 of July 19, 2010, Act No. 20 of January 17, 2012, or any prior or subsequent analog act, or of any other special act establishing tax exemption with respect to net income, is not considered for purposes of the Additional Tax on Gross Income.

Indicate in this Column the gross income, if any, covered under any of the exemptions indicated above. Also include in this Column, if applicable, the income derived from agriculture to the extent the income derived from such activity is admissible as a deduction under the provisions of Section 1033.12 of the Code or is covered under the provisions of Act No. 225 of December 1, 1995, known as “Puerto Rico Agricultural Incentives Act” when the person operates a bonafide agricultural business.

If necessary, include in this Column any other income that, under the provisions of Section 1023.10A(f)(1)(F) of the Code, should not be considered when determining the Additional Tax on Gross Income, if such income is included in Column C.

Column E - Gross Income to determine the applicable tax rate of Additional Tax on Gross Income

Subtract the amount in Column D from the amount indicated in Column C and include the result in Column E.

Column F - Applicable tax rate for purposes of the Additional Tax on Gross Income

Determine the applicable tax rate based on the amount of total gross income, as determined in line 9. Use the following table to determine the tax rate:

If the Gross Income is:	The rate shall be:
\$3,000,000 but not over \$100,000,000	.35%
Over \$100,000,000 but not over \$300,000,000	.50%
Over \$300,000,000 but not over \$600,000,000	.70%
Over \$600,000,000 but not over \$1,500,000,000	.80%
Over \$1,500,000,000	1.00%

In the case the entity is principally engaged in the retail sale of food, see instructions of Column G.

Column G - Businesses dedicated principally to the sale of food

Check this box **only** with respect to those entities, members of the group of related corporations, that are principally engaged in the retail sale of unprepared food and groceries as defined in Section 1023.10A of the Code, with gross income of less than \$400,000,000. If checking this box, the entity cannot have a Partial Waiver for the Payment of the Additional Tax on Gross Income (Form SC 6047).

For purposes of determining if the business is principally engaged in the sale of unprepared food and groceries, the average of the retail sales that constitute sales of unprepared food and groceries corresponding to the last 3 years immediately preceding the year in which the determination is made, should be at least a 70% of the total gross income derived during those years. It should be noted that the gross income corresponding to the sale of groceries, should not include the sale of appliances, electro-domestic equipment, toys, beauty supplies, school supplies, hardware, shoes, clothing and alcoholic beverages. For more information, refer to Section 1023.10A of the Code.

The applicable tax rate for purposes of the additional tax on gross income of those entities that are principally engaged to the sale of unprepared food and groceries (that comply with the requirements established before) and whose gross income is less than \$400,000,000 during the taxable year, will be:

If the Gross Income is:	The rate shall be:
\$3,000,000 but not over \$300,000,000	.20%
Over \$300,000,000 but not over \$400,000,000	.28%

Column H - Waiver

In the case that the Department of Treasury had approved a waiver to reduce the tax rate of the Additional Tax on Gross Income to any of the entities included in the Form, you should indicate so by checking the box in Column G of the row indicating the name of the entity or entities with waiver.

The fact that a taxpayer had filed an Application for waiver for the tax rate of the Additional Tax on Gross Income does not automatically reduce its tax rate.

A taxpayer that does not have a Partial Waiver for the Payment of the Additional Tax on Gross Income (Form SC 6047) cannot reduce its tax rate. Any taxpayer that does not comply with this provision may be subject to the penalties provided by Sections 6030.12, 6030.16, 6030.21, 6041.02 and any other provision of the Code that may be applicable.

Lines 1, 2 and 3 - Add Column A of the first page and indicate the result in line 1. If you are including additional pages, add Column A of all the additional pages and include the total in line 2. Add the totals indicated in lines 1 and 2, and indicate the result in line 3.

Lines 4, 5 and 6 - Add Column B of the first page and indicate the result in line 4. If you are including additional pages, add Column B of all the additional pages and include the total in line 5. Add the totals indicated in lines 4 and 5, and indicate the result in line 6. The total in line 6 cannot exceed \$25,000.

Lines 7, 8 and 9 - Add Column E of the first page and indicate the result in line 7. If you are including additional pages, add Column E of all the additional pages and include the total in line 8. Add the totals indicated in lines 7 and 8, and indicate the result in line 9.