

Form AS 2652.1

Rev. Mar 23 16



**APPORTIONMENT OF THE DEDUCTION FOR THE SURTAX
COMPUTATION – 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)
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
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)	

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 – Group of Related Corporations			Page _____ of _____
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)
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
Name			
Employer identification number			
7. Subtotal of this page (Transfer the subtotal of Column (A) to page 1, line 2 and the subtotal of Column (B) to page 1, line 5) (7)			

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Rev. Mar 23 16

APPORTIONMENT OF THE DEDUCTION FOR THE SURTAX COMPUTATION – 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.

Filing Date— For taxable year 2015, 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, 2015.

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, 15-02 and 15-24.

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.

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.