

Liquidator:	Reviewer:	<b>20</b> ___	COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY	<b>20</b> ___	Serial Number
Field audited by:		<b>Corporation Income Tax Return</b>			<input type="checkbox"/> AMENDED RETURN
Date ____/____/____		TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____			Payment Stamp
R	M	N			
Taxpayer's Name			Employer Identification Number		
Postal Address			Department of State Registry No.		
		Industrial Code	Municipal Code		
Zip Code			Merchant's Registration Number		
Location of Principal Industry or Business - Number, Street, City			Telephone Number - Extension ( ) -		
Type of Principal Industry or Business (i.e. Hardware, Cafeteria, etc.)			Date Incorporated Day ___ / Month ___ / Year ___		Type of Entity
Check the corresponding box, if applicable		CHANGE OF ADDRESS		Place Incorporated	
<input type="checkbox"/> First return	<input type="checkbox"/> Last return	<input type="checkbox"/> Yes	<input type="checkbox"/> No	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		Group Number	

**GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.**

<b>Refund</b>	1. AMOUNT OVERPAID (Part IV, línea 58. Indicate distribution on lines A, B, C and D) .....	(1)		00
	A) To be credited to estimated tax for 2016 .....	(1A)		00
	B) Contribution to the San Juan Bay Estuary Special Fund .....	(1B)		00
	C) Contribution to the Special Fund for the University of Puerto Rico .....	(1C)		00
	D) TO BE REFUNDED .....	(1D)		00
<b>Payment</b>	2. AMOUNT OF TAX DUE (Part IV, lline 58) .....	(2)		00
	3. Less: Amount paid			
	(a) With Return .....	(3a)		00
	(b) Interests .....	(3b)		00
(c) Surcharges _____ and Penalties _____ .....	(3c)		00	
4. BALANCE OF TAX DUE (Subtract line 3(a) from line 2) .....	(4)		00	

**OATH**

We, the undersigned, president (or vice-president, or other principal officer) and treasurer (or assistant treasurer), or agent of the corporation for which this income tax return is made, each for himself declare under penalty of perjury, that this return (including schedules and statements attached) has been examined by us, and to the best of our 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.

_____ President or Vice-president's	_____ President or Vice-president's signature	_____ Date
_____ Treasurer's or assistant treasurer's name	_____ Treasurer's or assistant treasurer's signature	_____ Date
_____ Agent's name	_____ Agent's signature	_____ Date

**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)	Registration number	Date	Self-employed Specialist <input type="checkbox"/>
<b>4P</b>			
Firm's name			
Specialist's signature	Address	Zip Code	

**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 Determination of the Net Operating Income (or Loss)**

1. Net sales of good or products (See instructions) ..... (1)		00
Less: Cost of goods sold or direct costs of production		
2. Inventory at the beginning of the year <input type="checkbox"/> 1 "C" <input type="checkbox"/> 2 "C" or "MV" ..... (2)	00	
3. Purchase of materials or merchandise ..... (3)	00	
4. Direct wages ..... (4)	00	
5. Other direct costs (Detail in Part V, line 17) ..... (5)	00	
6. Cost of goods available for sale (Add lines 2 through 5) ..... (6)	00	
7. Less: Inventory at the end of the year <input type="checkbox"/> 1 "C" <input type="checkbox"/> 2 "C" or "MV" ..... (7)	00	
8. Total cost of goods sold or direct costs of production (Subtract line 7 from line 6) ..... (8)		00
9. Gross profit on sales of goods or product (Subtract line 8 from line 1) ..... (9)		00
10. Gross profit from sales of services ..... (10)		00
11. Net capital gain (Schedule D Corporation, Part IV, line 21) ..... (11)		00
12. Net gain (or loss) from the sale of property other than capital assets (Schedule D Corporation, Part V, line 22) ..... (12)		00
13. Rent ..... (13)		00
14. Interest: (a) Subject to the preferential rate of 10% _____ (b) Others _____ ..... (14)		00
15. Income from commissions ..... (15)		00
16. Dividends from corporations: (a) Domestic _____ (b) Foreign _____ ..... (16)		00
17. Distributable share on net income from partnerships and special partnerships (Schedule R Corporation, Part III, line 5) ..... (17)		00
18. Distributable share on net income subject to preferential rates from partnerships and special partnerships ..... (18)		00
19. Taxable farming income (Schedule S Corporation, Part I, line 9) ..... (19)		00
20. Net income derived from the operations of an international financial entity that operates as a bank unit ..... (20)		00
21. Freight and fares ..... (21)		00
22. Royalties ..... (22)		00
23. Debt discharge (Submit Form 480.6A) ..... (23)		00
24. Public shows ..... (24)		00
25. Other payments reported in a Form 480.6A or 480.6B ..... (25)		00
26. Miscellaneous income ..... (26)		00
27. <b>Total gross income</b> (Add lines 9 through 26) ..... (27)		00
28. Less: Exempt amount under Act 135-2014 (See instructions) ..... (28)		00
29. Total income after the exemption under Act 135-2014 (Subtract line 28 from line 27) ..... (29)		00
30. Less: Total deductions (From Part VI, line 51) ..... (30)		00
31. <b>Net operating income (or loss)</b> (Line 29 less line 30) ..... (31)		00

**Part II Determination of the Net Income (or Loss)**

32. Less: Net operating loss deduction from preceding year (Submit Schedule G Corporation. Cannot exceed 80% of line 31) ..... (32)		00
33. <b>Net income (or loss)</b> ..... (33)		00

**Part III Determination of the Net Income Subject to Normal Tax and Surtax**

34. Less: Dividends received from domestic corporations (See instructions) ..... (34)		00
35. <b>Net income subject to normal tax</b> (Subtract line 34 from line 33) ..... (35)		00
36. Less: Surtax net income deduction (Check here if comes from Form AS 2652.1 <input type="checkbox"/> ) ..... (36)		00
37. <b>Net income subject to surtax</b> (Subtract line 36 from line 35) ..... (37)		00

**Part IV Computation of Tax**

38. Normal tax (Multiply line 35 by: <input type="checkbox"/> 20% <input type="checkbox"/> 15% <input type="checkbox"/> 10%) ..... (38)		00
39. Surtax (See instructions) ..... (39)		00
40. <b>Total Tax</b> (Add lines 38 and 39) ..... (40)		00
41. Alternative Tax - Capital Gains and Preferential rates (Schedule D1 Corporation, line 9) ..... (41)		00
42. <b>Tax Determined before the credit for taxes paid to the United States, its possessions and foreign countries</b> (Line 40 or 41, whichever is smaller, provided that line 41 is more than zero) ..... (42)		00
43. Credit for taxes paid to the United States, its possessions and foreign countries (Schedule C Corporation, Part III, line 6(b)) ..... (43)		00
44. <b>Tax liability before alternative minimum tax</b> (Subtract line 43 from line 42) ..... (44)		00
45. Alternative minimum tax in excess of the regular tax (Schedule A Corporation, Part VI, line 41) ..... (45)		00
46. <b>Tax liability before the tax credits</b> (Add lines 44 and 45) ..... (46)		00
47. Recapture of credit claimed in excess (Schedule B Corporation, Part I, line 3) ..... (47)		00
48. Credit for alternative minimum tax paid in previous years (Schedule A Corporation, Part VII, line 4) ..... (48)		00
49. Tax credits (Schedule B Corporation, Part II, line 26) ..... (49)		00
50. <b>Tax responsibility before the dividend equivalent amount or deemed dividend tax</b> (Add lines 46 and 47 less lines 48 and 49) ..... (50)		00
51. Branch profit tax (Form AS 2879, Branch Profit Tax, line 11) ..... (51)		00
52. Deemed dividend tax (See instructions) (Form 2877, Deemed Dividend Tax, line 11) ..... (52)		00
53. <b>Total Tax Liability</b> (Add lines 50 through 52) ..... (53)		00
54. <b>Less: Other Payments and Withholdings</b> (Schedule B Corporation, Part III, line 12) ..... (54)		00
55. <b>Balance of tax due</b> (If line 54 is less than line 53, enter the difference here, otherwise, on line 56) ..... (55)		00
56. Excess of tax paid or withheld (See instructions) ..... (56)		00
57. <b>Addition to the tax for Failure to Pay Estimated Tax</b> (Schedule T Corporation, Part II, line 21) ..... (57)		00
58. <b>BALANCE:</b> * If line 56 is more than the sum of lines 55 and 57, you have an overpayment. Enter the difference here and on line 1, page 1. * If line 56 is less than the sum of lines 55 and 57, you have a balance of tax due. Enter difference here and on line 2, page 1. * If the difference between line 56 and the sum of lines 55 and 57 is equal to zero, enter zero here and sign your return on page 1. (58)		00

THE AMOUNT REFLECTED ON LINE 58 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.

Part V		Other Direct Costs		
Item	26	Amount	Item	Amount
1. Salaries, wages and bonuses .....	(1)	00	11. Rent .....	(11) 00
2. Social security tax (FICA) .....	(2)	00	12. Cleaning, maintenance and waste collection .....	(12) 00
3. Unemployment tax .....	(3)	00	13. Packing products expenses .....	(13) 00
4. State Insurance Fund premiums .....	(4)	00	14. Meals expenses paid to production employees (Total \$ _____) .....	(14) 00
5. Medical or hospitalization insurance .....	(5)	00	15. Depreciation (Submit Schedule E) .....	(15) 00
6. Other insurance .....	(6)	00	16. Other expenses (Submit detail) .....	(16) 00
7. Excise taxes / Use taxes .....	(7)	00	17. <b>Total other direct costs</b> (Add lines 1 through 16. Same as Part I, line 5) .....	(17) 00
8. Sales and Use Tax on Imports .....	(8)	00		
9. Repairs .....	(9)	00		
10. Utilities .....	(10)	00		

Part VI		Deductions	
1. Compensation to directors (See instructions Part X) .....	(1)	00	
2. Compensation to officers (See instructions Part XI) .....	(2)	00	
3. Salaries, commissions and bonuses to employess (See instructions) .....	(3)	00	
4. Commissions to businesses .....	(4)	00	
5. Social Security (FICA) .....	(5)	00	
6. Unemployment tax .....	(6)	00	
7. State Insurance Fund premiums .....	(7)	00	
8. Medical or hospitalization insurance .....	(8)	00	
9. Insurance .....	(9)	00	
10. Interests paid in automobiles financing lease (Submit Form 480.7D) .....	(10)	00	
11. Mortgage interest (Submit Form 480.7A) .....	(11)	00	
12. Other interests (See instructions) .....	(12)	00	
13. Rent of tangible personal property .....	(13)	00	
14. Rent of real property .....	(14)	00	
15. Property tax: (a) Personal _____ (b) Real _____ .....	(15)	00	
16. Other taxes, patents and licences (Do Not include sales and use tax. See instructions) .....	(16)	00	
17. Sales and use tax (See instructions) .....	(17)	00	
18. Losses from fires, storm, other casualties or theft (See instructions) .....	(18)	00	
19. Automobiles expenses (Mileage _____) (See instructions) .....	(19)	00	
20. Other motor vehicle expenses (See instructions) .....	(20)	00	
21. Meal and entertainment expenses (Total _____) (See instructions) .....	(21)	00	
22. Travel expenses .....	(22)	00	
23. Professional services .....	(23)	00	
24. Contributions to pension or other qualified plans (See instructions. Submit Form AS 6042.1) .....	(24)	00	
25. Depreciation and amortization (See instructions. Submit Schedule E) .....	(25)	00	
26. Bad debts (See instructions) .....	(26)	00	
27. Repairs (See instructions) .....	(27)	00	
28. Royalties .....	(28)	00	
29. Management fees .....	(29)	00	
30. Deduction for employers who employ handicapped persons (See instructions) .....	(30)	00	
31. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions) .....	(31)	00	
32. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company (See instructions) .....	(32)	00	
33. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$ _____) ..	(33)	00	
34. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) .....	(34)	00	
35. Utilities .....	(35)	00	
36. Cleaning, maintenance and waste collection .....	(36)	00	
37. Bank fees .....	(37)	00	
38. Advertising and marketing expenses .....	(38)	00	
39. Office supplies .....	(39)	00	
40. Seminars, trainings and continuing education expenses for employees .....	(40)	00	
41. Security services .....	(41)	00	
42. Account collection services .....	(42)	00	
43. Subcontracted services .....	(43)	00	
44. Expenses incurred or paid for services received from persons not engaged in trade or businesses in Puerto Rico .....	(44)	00	
45. Expenses for dues, subscriptions and memberships .....	(45)	00	
46. Related expenses to licenses and computer programs that cannot be capitalized (See instructions) .....	(46)	00	
47. Other deductions (See instructions) .....	(47)	00	
48. <b>Subtotal deductions</b> (Add lines 1 through 47) .....	(48)	00	
49. Charitable contributions (See instructions) .....	(49)	00	
50. Deduction under Act 185-2014 (See instructions) .....	(50)	00	
51. <b>Total deductions</b> (Add lines 48 through 50. Transfer to Part I, line 30) .....	(51)	00	

**Part VII Corporation - Comparative Balance Sheet**

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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. <b>Total Assets</b> ..... (13)		00	(13)		00	
<b>Liabilities and Stockholder's Equity</b>						
<b>Liabilities</b>						
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. <b>Total Liabilities</b> ..... (20)		00	(20)		00	
<b>Stockholder's Equity</b>						
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. <b>Total Stockholder's Equity</b> ..... (25)		00	(25)		00	
26. <b>Total Liabilities and Stockholder's Equity</b> ..... (26)		00	(26)		00	

**Part VIII Reconciliation of Net Income (or Loss) per Books with Net Taxable Income (or Loss) per Return**

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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 income (Schedule IE Corp., Part II, line 19)	
3. Excess of capital losses over capital gains ..... (3)	00	(b) Excluded Income (Schedule IE Corp., Part I, line 6)	
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) _____		(g) _____	
(f) _____		(h) _____	
(g) _____		(i) _____	
(h) _____		Total ..... (8)	00
(i) _____		9. <b>Total (Add lines 7 and 8)</b> ..... (9)	00
Total ..... (5)	00	10. <b>Net taxable income (or loss) per return (Subtract line 9 from line 6)</b> ..... (10)	00
6. <b>Total (Add lines 1 through 5)</b> ..... (6)	00		

Part IX Analysis of Retained Earnings per Books

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Table with 8 rows and 4 columns for 'Analysis of Retained Earnings per Books'. Rows include: 1. Balance at the beginning of the year, 2. Net income per books, 3. Other increases, 4. Total, 5. Distributions (Cash, Property, Stocks), 6. Other decreases, 7. Total, 8. Balance at end of year.

Part X Compensation to Directors

Table for 'Compensation to Directors' with columns: Name of officer, Social security number, Percentage of time devoted to industry or business, Percent of stocks owned (Common, Preferred), Compensation. Includes a total row at the bottom.

Part XI Compensation to Officers

Table for 'Compensation to Officers' with columns: Name of officer, Social security number, Percentage of time devoted to industry or business, Percent of stocks owned (Common, Preferred), Compensation. Includes a total row at the bottom.

Part XII Questionnaire

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Large questionnaire table with 21 numbered questions. Each question has 'YES' and 'NO' columns. Questions cover topics like foreign corporation status, bookkeeping methods, stockholder information, and property ownership.

Schedule A Corporation

Rev. 03.16



ALTERNATIVE MINIMUM TAX

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

**A**

20\_\_

Taxpayer's Name

Employer Identification Number

**Part I Adjustment in the Computation of the Alternative Minimum Net Income Before Books Adjustments and Operating Losses**

1.	a. Net income (or loss) subject to normal tax (From Part I, line 31 of the return) .....	(1a)		00	
	b. Less: Income subject to preferential rates that you had elect to pay at the corresponding special tax rates (Schedule D1 Corporation, line 2(f)) .....	(1b)		00	
	c. Less: Dividends received from domestic corporation (From Part III, line 34 of the return) .....	(1c)		00	
	d. Net Income (or loss) subject to normal tax without consider the operating net loss from previous years and excluding the income subject to preferential rates that you had elect to pay at the corresponding preferential tax rates (Line 1(a) less lines 1(b) and 1(c)) .....	(1d)			00
2. Adjustments:	a. Flexible depreciation .....	(2a)		00	
	b. Installments sales .....	(2b)		00	
	c. Long-Term Contrats .....	(2c)		00	
	d. Expenses related to exempt interest .....	(2d)		00	
	e. Accelerated depreciation .....	(2e)		00	
	f. Total adjustments (Add lines 2(a) through 2(e)) .....	(2f)			00
3.	Alternative minimum income (or loss) before adjustments of Part II and the operations losses (Add lines 1(d) and 2(f)) .....	(3)			00

**Part II Adjustment for the Excess of the Net Income per Books over the Alternative Minimum Net Income Before Adjustements**

4.	Net income (or loss) per books .....	(4)		00	
5.	Goodwill amortization expense .....	(5)		00	
6.	Income tax expense per books .....	(6)		00	
7.	Add lines 4, 5 and 6 .....	(7)			00
8.	Exempt interest income net of related expenses .....	(8)		00	
9.	Dividends and profit distributions received from domestic corporations or partnerships, or from industrial or tourism development income .....	(9)		00	
10.	Industrial development income, exempt tourism development income, bona fide agricultural business income or rental income under Act 132-2010 (or loss) .....	(10)		00	
11.	Income (or loss) recognized under the equity method .....	(11)		00	
12.	Reserve for catastrophic losses .....	(12)		00	
13.	Income subject to preferential rates that you had elect to pay at the corresponding preferential rates (From Part I, line 1(b)) (See instructions) .....	(13)		00	
14.	Add lines 8 through 13 .....	(14)			00
15.	Subtract line 14 from line 7 .....	(15)			00
16.	Subtract line 3 from line 15. If line 3 is more than line 15, enter zero .....	(16)			00
17.	Adjustment for the excess of the adjusted net income per books over the alternative minimum net income of line 3 (Multiply line 16 by 60%) .....	(17)			00

**Part III Computation of the Alternative Minimum Net Income**

18.	Alternative minimum net income before the net operating loss (Add lines 3 and 17) .....	(18)			00
19.	Net operating loss from previous years to determine the alternative minimum tax (Cannot exceed 70% of line 18) (From Schedule G Corporation, Part II, line 13. Submit Schedule G Corporation) (See instructions) .....	(19)			00
20.	Subtract line 19 from line 18 (Enter the difference here, but not less than 20% of line 18) .....	(20)			00
21.	Exempt amount (See instructions) .....	(21)			00
22.	Alternative minimum net income (Subtract line 21 from line 20) .....	(22)			00

**Part IV Computation of the Tentative Minimum Tax and the Alternative Minimum Credit for Foreign Taxes Paid**

23.	Tentative minimum tax before the credit for foreign taxes paid (Multiply line 22 by 30%) .....	(23)			
24.	Alternative minimum net income before net operating loss deduction (Line 18) .....	(24)			
25.	Allowable exempt amount without considering the net operating loss (See instructions) .....	(25)			
26.	Subtract line 25 from line 24 .....	(26)			
27.	Multiply line 26 by 30% .....	(27)			
28.	Multiply line 27 by 10% .....	(28)			00
29.	Credit limitation (Subtract line 28 from line 23) .....	(29)			00
30.	Alternative minimum credit for foreign taxes paid (This amount cannot exceed the amount on line 29. See instructions) .....	(30)			00
31.	Tentative minimum tax net of credit for foreign taxes paid (Subtract line 30 from line 23. Transfer to Part VI, line 37) .....	(31)			00

Part V Computation of Expenses Paid to a Related Person and Purchases of Personal Property a Related Person		
32. Expenses incurred or paid to a related person and related transfer or assignment of cost or expenses from a Home Office located outside of Puerto Rico to a Branch engaged in trade or business in Puerto Rico (This line is from line of Total of Part VI, line 33 of the return) .....	(32)	00
33. Multiply line 32 by 20% .....	(33)	00
34. Purchases of personal property from a related person and transfer of personal property from a Home Office located outside of Puerto Rico to a Branch engaged in trade or business in Puerto Rico .....	(34)	00
35. Multiply line 34 by the applicable rate <input type="text"/> % (See instructions) .....	(35)	00
36. Total minimum tax for expenses paid to a related person and purchases of personal property from a related person (Add lines 33 and 35) .....	(36)	00

Part VI Computation of the Alternative Minimum Tax		
37. Tentative minimum tax after alternative minimum credit for foreign taxes paid (Line 31 of Part IV) .....	(37)	00
38. Total minimum tax for expenses paid to a related person and purchases of personal property from a related person (Line 36 of Part V) .....	(38)	00
39. Tentative minimum tax (Enter the larger between lines 37 and 38) .....	(39)	00
40. Net total tax of tax credit for taxes paid to the United States, its possessions and foreign countries (Line 40 less line 43 of Part IV, page 2 of the return) .....	(40)	00
41. Alternative minimum tax (Line 39 less line 40. If line 40 exceeds line 39, enter zero, otherwise, enter the difference on Form 480.20, page 2, Part IV, line 45) .....	(41)	00

Part VII Computation of Alternative Minimum Credit		
1. Excess of regular tax over alternative minimum tax for the current year (Line 40 less line 39 of Part VI. If line 39 exceed line 40, enter zero) .....	(1)	00
2. Multiply line 2 by 25% and enter the result here .....	(2)	00
3. Amount of alternative minimum tax paid in previous years and not claimed as credit (Part VIII, line 11) .....	(3)	00
4. Amount of credit to be claim (Enter the smaller between line 2 or 3. Transfer to line 48, Part IV of the return) .....	(4)	00

Part VIII Determination of the amount of Alternative Minimum Tax Paid on Prior Years Not Claimed as Credit			
Taxable Year (Day / Month / Year)	(A) Alternative Minimum Tax Paid in Excess of the Regular Tax	(B) Amount Used as Credit in Prior Years	(C) Balance
1.	00	00	00
2.	00	00	00
3.	00	00	00
4.	00	00	00
5.	00	00	00
6.	00	00	00
7.	00	00	00
8.	00	00	00
9.	00	00	00
10.	00	00	00
11. Total (Transfer to Part VII, line 3 of this Schedule) .....	(11)		00

Schedule B Corporation

Rev. 03.16



RECAPTURE OF CREDIT CLAIMED IN EXCESS, TAX CREDITS, AND OTHER PAYMENTS AND WITHHOLDINGS

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

20\_\_

B

Taxpayer's Name

Employer Identification Number

Part I

Recapture of Credit Claimed in Excess

B1

Table with 3 columns: Column A, Column B, Column C. Rows include Name of entity, Employer identification No., Credit for (Tourism Development, Solid Waste Disposal, etc.), and Total credit claimed in excess.

Part II Tax Credits (Do not include estimated tax payments. Include such payments in Part III of this Schedule)

B2

Table with 2 columns: Description of credit, Amount. Rows include A. CREDITS SUBJECT TO MORATORIUM (Credit attributable to losses, investment in housing infrastructure, etc.) and B. CREDITS NOT SUBJECT TO MORATORIUM (Credit for increases in investment, film industry development, etc.).



Part III		Other Payments and Withholdings	B3
1.	Tax paid with automatic extension of time .....	(1)	00
2.	Estimated tax payments for 2015 .....	(2)	00
3.	Tax paid in excess on previous years credited to estimated tax (See instructions) .....	(3)	00
4.	Tax withheld at source .....	(4)	00
5.	Services rendered (Form 480.6B) (Total of Informative Returns <input type="text"/> ) .....	(5)	00
6.	Tax withheld at source on distributable share of net profits to owners of special partnerships (Form 480.60 SE) (See instructions):		
	(a) Interest income subject to preferential rate (Line 9, Part III of Form 480.60 SE) .....	(6a)	00
	(b) Eligible distribution of dividends from corporations (Line 8, Part III of Form 480.60 SE) .....	(6b)	00
	(c) Other items .....	(6c)	00
7.	Tax withheld at source on distributable share of net profits to owners of partnerships (Form 480.60 S) (See instructions):		
	(a) Interest income subject to preferential rate (Line 9, Part III of Form 480.60 S) .....	(7a)	00
	(b) Eligible distribution of dividends from corporations (Line 8, Part III of Form 480.60 S) .....	(7b)	00
	(c) Other items .....	(7c)	00
8.	Tax withheld at source on distributable share of net profits to stockholders or partners of pass-through entities (Form 480.60 EC) (See instructions):		
	(a) Interest income subject to preferential rate (Line 9, Part III of Form 480.60 EC) .....	(8a)	00
	(b) Eligible distribution of dividends from corporations (Line 8, Part III of Form 480.60 EC) .....	(8b)	00
	(c) Other items .....	(8c)	00
9.	Tax withheld at source on distributable share of net profits to trustees of revocable trusts or grantor trusts (Form 480.60 F) (See instructions):		
	(a) Interest income subject to preferential rate (Line 1E, Part III of Form 480.60 F) .....	(9a)	00
	(b) Eligible distribution of dividends from corporations (Line 1G, Part III of Form 480.60 F) .....	(9b)	00
	(c) Other items .....	(9c)	00
10.	Tax withheld at source on eligible interest .....	(9)	00
11.	Other payments and withholdings not included on the preceding lines (Submit detail) .....	(10)	00
12.	<b>Total Other Payments and Withholdings</b> (Add lines 1 through 11. Enter on Form 480.20, Part IV, line 54) .....	(11)	00

Part IV		Breakdown of the Purchase of Tax Credits	B4
Check the box corresponding to the act (or acts) under which you acquired the credit and enter the amount:			
<b>A. CREDITS SUBJECT TO MORATORIUM</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"/> Santurce Theatrical District (Act 178-2000) .....	(3)	00
4.	<input type="checkbox"/> Housing Infrastructure (Act 98-2001) .....	(4)	00
5.	<input type="checkbox"/> Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001) .....	(5)	00
6.	<input type="checkbox"/> Conservation Easement (Act 183-2001) .....	(6)	00
7.	<input type="checkbox"/> Urban Centers Revitalization (Act 212-2002) .....	(7)	00
8.	<input type="checkbox"/> Other: .....	(8)	00
9.	<b>Total credit for purchase of tax credits subject to moratorium</b> (Transfer to Part II, line 8) .....	(9)	00
<b>B. CREDITS NOT SUBJECT TO MORATORIUM</b>			
10.	<input type="checkbox"/> Tourism Development (Act 78-1993) .....	(10)	00
11.	<input type="checkbox"/> Film Industry Development (Act 27-2011) .....	(11)	00
12.	<input type="checkbox"/> Acquisition of an Exempt Business that is in the process of Closing Operations in Puerto Rico (Act 109-2001) .....	(12)	00
13.	<input type="checkbox"/> Economic Incentives (Research and Development) (Act 73-2008) .....	(13)	00
14.	<input type="checkbox"/> Economic Incentives (Strategic Projects) (Act 73-2008) .....	(14)	00
15.	<input type="checkbox"/> Economic Incentives (Industrial Investment) (Act 73-2008) .....	(15)	00
16.	<input type="checkbox"/> Green Energy Incentives (Research and Development) (Act 83-2010) .....	(16)	00
17.	<input type="checkbox"/> Other: .....	(17)	00
18.	<b>Total credit for the purchase of tax credits not subject to moratorium</b> (Transfer to Part II, line 20) .....	(18)	00

Schedule B1 Corporation

Rev. 03.16



CREDITS FOR PURCHASE OF PRODUCTS  
MANUFACTURED IN PUERTO RICO  
AND PUERTO RICAN AGRICULTURAL PRODUCTS

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

20\_\_

B1

Taxpayer's Name

Employer Identification Number

**Part I** Credit for Increase in Purchases of Puerto Rican Agricultural Products (Section 1051.07)

Agricultural Production Group, Agricultural Sector or Qualified Farmer	Contract Number Department of Agriculture	Purchases Increase	Percentage Granted	Amount of Credit
				00
				00
				00
				00
				00
1. Total credit for purchases of Puerto Rican agricultural products .....				(1) 00
2. Credit carried from previous years (Submit Schedule) .....				(2) 00
3. Total available credit under Section 1051.07 (Add lines 1 and 2. Complete Part IV) .....				(3) 00

**Part II** Credit for Purchase of Products Manufactured in Puerto Rico (Section 1051.09)

Manufacturing business:  1 Yes  2 No Exemption decree:  3 Yes  4 No Annual sales volume in excess of \$5,000,000:  5 Yes  6 No

Eligible purchases of products manufactured in Puerto Rico:

Manufacturing Business	Employer Identification Number	Manufacturing Business Identification Number	Did you receive from the manufacturer a certification establishing that the product is eligible?	Purchases Value
			<input type="radio"/> Yes <input type="radio"/> No	00
			<input type="radio"/> Yes <input type="radio"/> No	00
			<input type="radio"/> Yes <input type="radio"/> No	00
			<input type="radio"/> Yes <input type="radio"/> No	00
			<input type="radio"/> Yes <input type="radio"/> No	00
			<input type="radio"/> Yes <input type="radio"/> No	00

1. Total aggregate purchases value .....				(1) 00
2. Aggregate purchases value of products manufactured in Puerto Rico during 3 of the 10 previous taxable years in which the sales were smaller:				
Year:	_____	_____	_____	
Aggregate purchases value:		00	00	00
3. Average of aggregate purchases value during the base period .....				(3) 00
4. Purchases increase (Subtract line 3 from line 1) .....				(4) 00
5. Total available credit under Section 1051.09 (Multiply line 4 by 10%. Transfer to Part III, line 3) .....				(5) 00

**Part III** Credit for Purchase of Products Manufactured in Puerto Rico (Tuna Processing) (Section 1051.09)

Manufacturing business:  1 Yes  2 No Exemption decree:  3 Yes  4 No Annual sales volume in excess of \$5,000,000:  5 Yes  6 No

Eligible purchases of tuna products manufactured in Puerto Rico:

Manufacturing Business	Employer Identification Number	Manufacturing Business Identification Number	Did you receive from the manufacturer a certification establishing that the product is eligible?	Purchases Value
			<input type="radio"/> Yes <input type="radio"/> No	00
			<input type="radio"/> Yes <input type="radio"/> No	00

1. Total aggregate purchases value .....				(1) 00
2. Amount of credit (Multiply by line 1 by 10%) .....				(2) 00
3. Credit for purchase of products manufactured in Puerto Rico (Part II, line 5) .....				(3) 00
4. Credit carried from previous years (Submit Schedule) .....				(4) 00
5. Total available credit under Section 1051.09 (Add lines 2, 3 and 4. Transfer to Part IV, line 8) .....				(5) 00

**Part IV** Limitation of Credits for Purchases of Products Manufactured in PR and Puerto Rican Agricultural Products

1. Tax determined (Form 480.20, Part IV, line 42) .....				(1) 00
2. Recapture of credit claimed in excess (Form 480.20, Part IV, line 47) .....				(2) 00
3. Alternative minimum tax (Form 480.20, Part IV, line 45) .....				(3) 00
4. Branch profits tax (Form 480.20, Part IV, line 51) .....				(4) 00
5. Deemed dividend tax (Form 480.20, Part IV, line 52) .....				(5) 00
6. Total tax liability (Add lines 1 through 5) .....				(6) 00
7. Limitation of 1051.07 and 1051.09 credits (Multiply line 6 by 25%) .....				(7) 00
8. Subtotal available credit under Sections 1051.07 and 1051.09 (Add line 3 of Part I and line 5 of Part III) .....				(8) 00
9. Credit from pass-through entities (Form 480.60 EC) .....				(9) 00
10. Total credit available under Sections 1051.07 and 1051.09 (Add lines 8 and 9) .....				(10) 00
11. Credit to be claimed under Sections 1051.07 and 1051.09 (Line 7 or 10, whichever is smaller. Transfer to Schedule B Corporation, Part II, line 6) .....				(11) 00

**Schedule C Corporation**

Rev. 03.16



**CREDIT FOR TAXES PAID TO FOREIGN COUNTRIES, THE UNITED STATES, ITS TERRITORIES AND POSSESSIONS**

20\_\_

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

Taxpayer's Name

Employer Identification Number

Computed for the alternative minimum tax

Place of incorporation:  Puerto Rico  State of the United States (Indicate) \_\_\_\_\_  Other (Indicate possession, territory or country) \_\_\_\_\_

**Part I Determination of Net Income from Sources Outside of Puerto Rico**

30

	Foreign Country, Territory or Possession of the United States			United States	Total
	A	B	C		
Name of the country, territory or possession .....					
<b>1. Gross income subject to tax from sources of the country, territory or possession:</b>					
a) Interest .....(1a)	00	00	00	00	00
b) Dividends .....(1b)	00	00	00	00	00
c) Rental income .....(1c)	00	00	00	00	00
d) Capital gain .....(1d)	00	00	00	00	00
e) Fiduciary income .....(1e)	00	00	00	00	00
f) Professions, industry or business .....(1f)	00	00	00	00	00
g) Others .....(1g)	00	00	00	00	00
h) Total gross income subject to tax .....(1h)	00	00	00	00	00
<b>2. Deductions and losses:</b>					
a) Expenses directly related to the income on line 1(h) .....(2a)	00	00	00	00	00
b) Losses from foreign sources .....(2b)	00	00	00	00	00
c) Pro rata share of other deductions:					
(i) Other expenses and deductions not related to a category of income .....(2c) <input type="text" value="00"/>					
(ii) Gross income subject to tax from all sources (See instructions) .....(2cii) <input type="text" value="00"/>					
(iii) Percentage of gross income subject to tax from sources of the country, territory or possession (Divide line 1(h) by line 2(c)(ii). Enter the result rounded to two decimal places) .....(2ciii)	%	%	%	%	%
(iv) Multiply line 2(c)(i) by line 2(c)(iii) .....(2civ)	00	00	00	00	00
d) Total deductions and losses (Add lines 2(a), 2(b) and 2(c)(iv)) .....(2d)	00	00	00	00	00
<b>3. Net income subject to normal tax from sources of the country, territory or possession (Subtract line 2(d) from line 1(h)) (3)</b>	00	00	00	00	00

Part II Taxes Paid to the United States, its Possessions and Foreign Countries					
Credit for taxes: <input type="radio"/> Paid <input type="radio"/> Accrued	Foreign Country, Territory or Possession of the United States			United States	Total
	A	B	C		
Name of the country, territory or possession .....					
1. Taxes paid or accrued directly by the taxpayer during the year (1)	00	00	00	00	00
2. Date paid or accrued .....					
3. Tax paid or accrued under Section 1050.01(f) related to dividends received from foreign subsidiary .....	00	00	00	00	00
4. Total tax paid or accrued .....	00	00	00	00	00

Part III Determination of Credit					
1. Net income subject to normal tax from sources of the country, territory or possession: (Part I, line 3) .....	00	00	00	00	00
2. Net income subject to normal tax from all sources (See instructions) ... (2)	00				
3. Limitation (Divide line 1 by line 2. Enter the result rounded to two decimal places) .....	%	%	%	%	%
4. Taxes to be paid in Puerto Rico (See instructions) .....	00				
5. Limitation by country, territory or possession:					
a) Multiply line 4 by line 3 .....	00	00	00	00	00
b) Enter the smaller of line 5(a) or Part II, line 4 .....	00	00	00	00	
6. Total limitation:					
a) Add line 5(b) from Columns A, B, C and United States .....					00
b) Enter the smaller of the Total Column, line 5(a) or line 6(a). Transfer to Part IV, line 43 of the return .....					00

Retention Period: Ten (10) years

Schedule D Corporation

Rev. 03.16



GAINS AND LOSSES FROM SALE OR EXCHANGE OF PROPERTY

20\_\_

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

**D**

Taxpayer's Name

Employer Identification Number

**Part I Short-Term Capital Assets Gains and Losses (Held one year or less)**

Description and Location of Property	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00
			00	00	00	00

1. Net short-term capital gain (or loss) (Sum of Column (F)) .....	(1)	00
2. Net short-term capital gain (or loss) from investment funds (Submit Schedule Q1) .....	(2)	00
3. Distributable share on net short-term capital gain (or loss) from Partnerships and Special Partnerships (Form 480.60 EC) .....	(3)	00
4. Net short-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Submit detail) .....	(4)	00
5. <b>Net short-term capital gain (or loss)</b> (Add lines 1 through 4) .....	(5)	00

**Part II Long-Term Capital Assets Gains and Losses (Held more than one year)**

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss (Act 132-2010 and Act 216-2011. See inst.)	(G) Gain or Loss
	<input type="radio"/>			00	00	00	00	00
	<input type="radio"/>			00	00	00	00	00
	<input type="radio"/>			00	00	00	00	00
	<input type="radio"/>			00	00	00	00	00

6. Net long-term capital gain (or loss) (Sum of Column (G)) .....	(6)	00
7. Net long-term capital gain (or loss) from investment funds (Include Schedule Q1) .....	(7)	00
8. Distributable share on net long-term capital gain (or loss) from Partnerships and Special Partnerships (Form 480.60 EC) .....	(8)	00
9. Net long-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Submit detail) .....	(9)	00
10. <b>Net long-term capital gain (or loss)</b> (Add lines 6 through 9) .....	(10)	00

**Part III Long-Term Capital Assets Gains and Losses Realized under Special Legislation**

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Ganancia o Pérdida
	<input type="radio"/>			00	00	00	00
	<input type="radio"/>			00	00	00	00
	<input type="radio"/>			00	00	00	00

11. <b>Net long-term capital gain (or loss) under Act:</b> _____ (Decree No. _____) .....	(11)	00
---	------	----

Part IV Summary of Capital Gains and Losses		Column A	Column B	Column C
Gains or Losses		Short - Term	Long - Term	Under Special Legislation
12. Enter the gains determined on lines 5, 10, and 11 in the corresponding Column ..... (12)		00	00	00
13. Enter the losses determined on lines 5,10, and 11 in the corresponding Column ..... (13)		00	00	00
14. If <b>any</b> of Columns B and C reflect a loss on line 13, apply the total to the gain of the other Column (See instructions) ..... (14)			00	00
15. Subtract line 14 from line 12. If any Column reflected a loss on line 13, enter zero here ..... (15)			00	00
16. Apply the loss from line 13, Column A proportionally to the gains in Columns B and C (See instructions) (16)			00	00
17. Subtract line 16 from line 15 ..... (17)			00	00
18. Add the total of Columns B and C, line 17. However, if line 12 does not reflect <b>any</b> gain in Columns B and C, you must enter the total amount of line 13, Columns A, B and C ..... (18)				00
19. Net capital gain (or loss) for the current year (Add line 12, Column A and line 18. If the result is more than zero, continue with line 20. If the result is less than zero, do not complete line 20 and continue with line 21) ..... (19)				00
20. Less: Net capital loss not used in previous years (In Column B you must enter the total net capital loss carryover (Part VI, line 23). Enter in Column C the smaller between line 20, Column B or the result of line 19 by 80%. This will be the deductible amount) ..... (20)			00	00
21. Net capital gain (Line 19 less line 20. Enter here and on Form 480.20, Part I, line 11 or on the appropriate line of other returns. Also you must complete Part VII) ..... (21)				00

Part V Gains (or Losses) from Property Other than Capital Assets						
Description and Location of Property	(A) Date Acquired	(B) Date Sold	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00
			00	00	00	00
22. Net gain (or loss) from property other than capital assets (Enter here and on Form 480.20, Part I, line 12 or on the appropriate line of other returns) ..... (22)						00

Part VI Determination of the Net Capital Loss Carryover				
Year in which the loss was incurred (Day / Month / Year)	(A) Accumulated Capital Loss	(B) Amount Used	(C) Capital Loss Carryforward (Column A - Column B)	Expiration Date
	00	00	00	
	00	00	00	
	00	00	00	
	00	00	00	
	00	00	00	
	00	00	00	
	00	00	00	
	00	00	00	
23. Total net capital loss carryover. (Transfer this amount to Part IV, line 20, Column B of this Schedule) ..... (23)			00	

Taxpayer's name	Employer Identification Number
-----------------	--------------------------------

**Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate**

	Column A	Column B	Column C	Column D	Column E
	Short-Term	Long-Term (20%)	Special Legislation (____%)	Total Long-Term (Sum of Columns B and C)	Total Net Capital Gain (Sum of Columns A and D)
1. Net Capital Gain (or loss) (In the case of short-term gains, transfer the amount on line 12 of Column A, Part IV of Schedule D Corporation. In the case of long-term gains (or loss), transfer the amount on line 17 of Columns B and C, Part IV of Schedule D Corporation, as it corresponds) ..... (1)	00	00	00	00	00
2. Transfer to Column A the loss included in line 1, Column D, if any. If line 1, Column D reflects gain, enter zero on Column A through E (See instructions) ..... (2)	00	00	00	00	00
3. Subtract line 2 from line 1. If line 1, Column D reflect loss, enter zero in Column B and C. This is the current year net capital gain by category ..... (3)	00	00	00	00	00
4. Allowable amount as net capital loss not used in previous years claimed on Schedule D Corporation (Transfer the amount included on line 20, Column C, Part IV of Schedule D Corporation) (The amount entered on this line cannot exceed 80% of the amount reflected on line 3, Column E of this Part) ..... (4)	00				
5. Subtract in Column A the line 4 from line 3 (If the result is more than zero, this is the net short-term capital gain. Therefore, enter zero on line 7 of Columns B and C. If the result is less than zero, continue on line 6) ..... (5)	00				
6. Proportion of the gains according to each tax rate (Divide the amount on line 3, Columns B and C, by the total long-term gains indicated on line 3 of Column D. Enter the result rounded to two decimal places). Add the percentages in Columns B and C and enter the total in Column D. The total shall be 100% ..... (6)		%	%	%	
7. Capital loss carryforward attributable to long-term transactions (Columns B and C) (Multiply line 5 - Column A by line 6 of each Column. If the amount reflect on line 5 is more than zero, enter zero in Columns B and C) ..... (7)		00	00	00	
<b>8. Net long-term capital gain -</b>					
(a) Net Long-Term Capital Gain subject to 20% (Column B – Subtract line 7 from line 3. Transfer the result to Column B, of line 2(a) of Schedule D1 Corporation) ..... (8a)		00		00	
(b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Column C – Subtract line 7 of line 3. Transfer the result to Columns E, F or G, as apply, of line 2(a) of Schedule D1 Corporation) ..... (8b)			00	00	
9. Total net long-term capital gain (Column D - Add lines 8(a) and 8(b). Transfer this result to Column A – line 2(a) of Schedule D1 Corporation) ..... (9)				00	
10. Net capital gain (If line 5 is more than zero, add lines 5 and 9 and enter the result here. Otherwise, enter here the amount on line 9. This amount must be the same amount reported on line 21, Part IV of this Schedule) ..... (10)					00

Schedule D1 Corporation

Rev. 03.16



TAX ON INCOME SUBJECT TO PREFERENTIAL RATES

20\_\_

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

Taxpayer's name

Employer Identification Number

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Tax at Regular Rates	Tax at 20%	Tax at 10%	Tax at 4%	Tax at _____%	Tax at _____%	Tax at _____%
1. Net Income (From Part III, line 35 of the return) ..... (1)	00						
2. <b>Income subject to preferential rates:</b>							
a) Net long term capital gain (See instructions) ..... (2a)	00	00			00	00	00
b) Interest subject to preferential rates (From Part I, line 14(a) of the return) ..... (2b)	00		00				
c) Distributable share of net income subject to preferential rates from partnerships and special partnerships (From Part I, line 18 of the return. See instructions) ..... (2c)	00		00	00	00	00	00
d) Net income subject to the 4% tax rate from the operations of an international financial entity that operates as a banking unit (From Part I, line 20 of the return) ..... (2d)	00			00			
e) Other income subject to preferential rate ..... (2e)	00	00	00	00	00	00	00
f) <b>Total</b> (Add lines 2a through 2e of Columns B through G) ..... (2f)		00	00	00	00	00	00
3. <b>Total income subject to preferential rates</b> (Add line 2f of Columns B through G) ..... (3)	00						
4. Operating net income (or loss) (excluding income subject to preferential rates) (Line 1 less line 3) ..... (4)	00						
5. Less: Deduction for surtax purpose (From Part III, line 36 of the return) (Check here if comes from Form AS 2652.1 <input type="checkbox"/> ) ..... (5)	00						
6. Net income subject to surtax (excluding income subject to preferential rates) (Line 4 less line 5) ..... (6)	00						
7. <b>Computation of tax at preferential rates:</b>							
a) Tax on income subject to preferential rates (See instructions) ..... (7a)		00	00	00	00	00	00
b) Total tax contributions at preferential rates (Add line 7a of Columns B through G) ..... (7b)	00						
8. <b>Computation of regular tax:</b>							
a) Partial normal tax (Multiply line 4 by 20%) ..... (8a)	00						
b) Surtax (See instructions) ..... (8b)	00						
c) Total regular tax (Add lines 8a and 8b) ..... (8c)	00						
9. <b>Alternative Tax – Capital Gains and Preferential Rates</b> (Add lines 7b and 8c. Transfer to Part IV, line 41 of the return) ..... (9)	00						



**Schedule E**

Rev. 03.16



**DEPRECIATION**

20\_\_

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

Taxpayer's name				Social Security or Employer Identification Number	
1. Type of property (in case of a building, specify the material used in the construction).	2. Date acquired.	3. Original cost or other basis (exclude cost of land). Basis for automobiles may not exceed from \$30,000 per vehicle.	4. Depreciation claimed in prior years.	5. Estimated useful life to compute the depreciation.	6. Depreciation claimed this year. <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">37</span>

<b>(a) Current Depreciation</b>					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

<b>(b) Flexible Depreciation</b>					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

<b>(c) Accelerated Depreciation</b>					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

<b>(d) Amortization (i.e. Goodwill)</b>					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

<b>(e) Automobiles (See instructions)</b>					
			00	00	00
			00	00	00
			00	00	00
Total				00	00

<b>(f) Vehicles under financial lease (Form 480.7D) (Amount of vehicles _____) (01) .....</b> (02)					00
--	--	--	--	--	----

<b>TOTAL: (Add total of lines (a) through (f) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies, or the corresponding line of other returns) .....</b> (10)					00
--	--	--	--	--	----

**Schedule G Corporation**

Rev. 03.16



**DETAIL OF NET OPERATING LOSSES FROM PREVIOUS YEARS**

**20** \_\_\_\_\_

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

Taxpayer's name

Employer Identification Number

**Part I Detail of Operating Net Losses for Regular Tax Purpose**

Year in which the loss was incurred (Day / Month / Year)	(A) Loss incurred according to return	(B) Adjustment under Section 1033.14 (See instructions)	(C) Total loss Carryforward (Subtract Column B from Column A)	(D) Amount used in previous years	(E) Amount available (Subtract Column D from Column C)	Expiration date (Day / Month / Year)
1		00	00	00	00	
2		00	00	00	00	
3		00	00	00	00	
4		00	00	00	00	
5		00	00	00	00	
6		00	00	00	00	
7		00	00	00	00	
8		00	00	00	00	
9		00	00	00	00	
10		00	00	00	00	
11		00	00	00	00	
12		00	00	00	00	
<b>13. Total</b> (Transfer the total of Column E to line 32, Part II of the return) ..... (13)		00	00	00	00	

**Part II Detail of Net Operating Losses for Alternative Minimum Tax Purpose**

Year in which the loss was incurred (Day / Month / Year)	(A) Loss incurred according to return	(B) Adjustment under Section 1033.14 (See instructions)	(C) Total loss Carryforward (Subtract Column B from Column A)	(D) Amount used in previous years	(E) Amount available (Subtract Column D from Column C)	Expiration date (Day / Month / Year)
1		00	00	00	00	
2		00	00	00	00	
3		00	00	00	00	
4		00	00	00	00	
5		00	00	00	00	
6		00	00	00	00	
7		00	00	00	00	
8		00	00	00	00	
9		00	00	00	00	
10		00	00	00	00	
11		00	00	00	00	
12		00	00	00	00	
<b>13. Total</b> (Transfer the total of Column E to Schedule A Corporation Part III, line 19) ..... (13)		00	00	00	00	

**Schedule IE Corporation**

Rev. 03.16



**EXCLUDED AND EXEMPT INCOME**

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

**20\_\_**

Taxpayer's Name

Employer Identification Number

**Part I Exclusions from Gross Income**

1. Plantation insurance .....	(1)	00
2. Income derived from discharge of debts (See instructions) .....	(2)	00
3. IVU Loto prizes .....	(3)	00
4. Other exclusions (See instructions) .....	(4)	00
5. Net income (or loss) of sources outside Puerto Rico not related to the operation conducted in Puerto Rico by a foreign corporation .....	(5)	00
6. Total (Add lines 1 through 5) (Transfer to line 7(b), Part VIII of the return).....	(6)	00

**Part II Exemptions from Gross Income**

1. Interest upon the following financial instruments:		
A) Obligations from the United States Government, any of its states, territories or political subdivisions .....	(1A)	00
B) Obligations from the Commonwealth of Puerto Rico .....	(1B)	00
C) Securities under Agricultural Loans Act .....	(1C)	00
D) Certain Mortgages (See instructions) .....	(1D)	00
E) Obligations secured or guaranteed under the Servicemen's Readjustment Act of 1944 .....	(1E)	00
F) Securities issued by cooperative associations up to \$5,000 .....	(1F)	00
G) Obligations issued by the Conservation, Housing and Human Development Trust, the San Juan Monument's Patronage and SER of Puerto Rico .....	(1G)	00
H) Loans granted by a commercial bank to an employees owned special corporation for certain purposes .....	(1H)	00
I) Loans granted by a commercial bank in Puerto Rico for acquisition and payment of membership certificates in an employees owned special corporation .....	(1I)	00
J) Loans granted by a commercial bank in Puerto Rico for the purchase or investment in preferred stocks of an employees owned special corporation .....	(1J)	00
K) Loans for the establishment or expansion of small and medium businesses up to \$250,000 .....	(1K)	00
L) Loans for the capitalization of small and medium businesses up to \$250,000 .....	(1L)	00
M) Other interest reported in Form 480.6D .....	(1M)	00
N) Other interest not reported in Form 480.6D .....	(1N)	00
2. Dividends received from:		
A) Industrial development income derived from certain interests (See instructions) .....	(2A)	00
B) Limited dividends corporations .....	(2B)	00
C) Cooperative associations .....	(2C)	00
D) International Insurer or Holding Company of the International Insurer .....	(2D)	00
3. Recapture of bad debts, prior taxes, surcharges and other items .....	(3)	00
4. Income from news agencies or unions .....	(4)	00
5. Certain income related to the operation of an employees owned special corporation (See instructions) .....	(5)	00
6. Income received or earned in relation to the celebration of sports games organized by international associations or federations .....	(6)	00
7. Income derived by the International Insurer or Holding Company of the International Insurer .....	(7)	00
8. Rents from the Historic Zone .....	(8)	00
9. Income from vessels owners associations and mutual protection and indemnity .....	(9)	00
10. Income from buildings rented to the Commonwealth of Puerto Rico for public hospitals or schools, or health homes (Contracts in force as of November 22, 2010) .....	(10)	00
11. Income derived by the taxpayer from the resale of personal property or services which acquisition was subject to tax under Section 3070.01 or Section 2101 of the Internal Revenue Code of 1994 .....	(11)	00
12. Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1023.06(j) .....	(12)	00
13. Distributions of Dividends or Benefits from Industrial Development Income of Exempt Businesses and in Liquidation under Act 73-2008 and Act 135-1997 .....	(13)	00
14. Rent of residential property under Act 132-2010 .....	(14)	00
15. Income produced by a new business that operates under a special Act for the incentive and financing of young entrepreneurs (Act 135-2014) .....	(15)	00
16. Distributable share in the exempt income from pass-through entities (Forms 480.6 EC, 480.6 SE and 480.6 S) .....	(16)	00
17. Other payments reported in a Form 480.6 D .....	(17)	00
18. Other exemptions .....	(18)	00
19. Total (Add lines 1 through 18. Transfer to line 7(a), Part VIII of the return) .....	(19)	00



PARTNERSHIPS AND SPECIAL PARTNERSHIPS

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

20\_\_

Taxpayer's Name

R

Employer Identification Number

Part I	Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships	Column A	Column B	Column C
	Name of entity .....			
	Employer identification number .....			
1.	Adjusted basis at the end of the previous taxable year ..... (1)	00	00	00
2.	Basis increase:			
(a)	Partner's distributable share on income and profits claimed on previous year (See instructions) ..... (2a)	00	00	00
(b)	Contributions made during the year ..... (2b)	00	00	00
(c)	Partnership's capital assets gain ..... (2c)	00	00	00
(d)	Exempt income ..... (2d)	00	00	00
(e)	Farming income deduction granted by Section 1033.12 of the Code ..... (2e)	00	00	00
(f)	Other income or gains (See instructions) ..... (2f)	00	00	00
(g)	Total basis increase (Add lines 2(a) through 2(f)) ..... (2g)	00	00	00
3.	Basis decrease:			
(a)	Partner's distributable share on partnership's loss claimed on previous year ..... (3a)	00	00	00
(b)	Partnership's capital assets loss ..... (3b)	00	00	00
(c)	Distributions during the year ..... (3c)	00	00	00
(d)	Credits claimed the preceding year (See instructions) ..... (3d)	00	00	00
(e)	Withholding at source during the year ..... (3e)	00	00	00
(f)	No admissible expenses for the year ..... (3f)	00	00	00
(g)	Distributable share on losses from exempt operations during the year ..... (3g)	00	00	00
(h)	Donations (Do not apply to special partnerships) ..... (3h)	00	00	00
(i)	Partne'r's debts assumed and guaranteed by the partnership ..... (3i)	00	00	00
(j)	Total basis decrease (Add lines 3(a) through 3(i)) ..... (3j)	00	00	00
4.	<b>Adjusted Basis</b> (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a)) ..... (4)	00	00	00
<b>Part II</b>	<b>Determination of Net Income Loss in one or more Special Partnerships or Partnerships</b>	00		00
5.	(a) Partner's distributable share on partnership's loss for the year ..... (5a)	00	00	00
	(b) Loss carryover from previous years (See instructions) ..... (5b)	00	00	00
	(c) Total losses (Add lines 5(a) and 5(b)) ..... (5c)	00	00	00
6.	(a) Adjusted Basis (Part I, line 4) ..... (6a)	00	00	00
	(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner (See instructions) .. (6b)	00	00	00
	(c) Partne'r's debts assumed and guaranteed by the partner ..... (6c)	00	00	00
	(d) Total partner's adjusted basis (Add lines 6(a) and 6(c)) ..... (6d)	00	00	00
7.	Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions) ..... (7)	00	00	00
8.	Available losses (The smaller of lines 5(c) or 6(d)) ..... (8)	00	00	00
9.	Total income from this Schedule (Add the income determined on line 7, Columns A through C) ..... (9)			00
10.	Total income from Schedule R1 Corporation (Enter the amount on line 9, Part II of all Schedules R1 Corporation included) ..... (10)			00
11.	Total losses from this Schedule (Add losses determined on line 8, Columns A through C) ..... (11)			00
12.	Total losses from Schedule R1 Corporation (Enter the amount on line 10, Part II of all Schedules R1 Corporation included) ..... (12)			00
<b>Part III</b>	<b>Distributable share on Benefits from Partnerships and Special Partnerships</b>			
1.	Aggregated net income from partnerships and special partnerships (Add lines 9 and 10 from Part II) ..... (1)			00
2.	Multiply line 1 by .80 ..... (2)			00
3.	Aggregated net loss from partnerships and special partnerships (Add lines 11 and 12 from Part II) ..... (3)			00
4.	Allowable loss (Enter the smaller of the absolute amounts reflected on lines 2 and 3. If line 3 is zero, enter zero on this line. See instructions) ..... (4)			00
5.	Add lines 1 and 4. If the result is more than zero, transfer this amount to Form 480.20, Part 1, line 17 ..... (5)			00
6.	Carryforward for future years (Subtract line 4 from line 3. See instructions) ..... (6)			00



**PARTNERSHIPS AND SPECIAL PARTNERSHIPS  
(COMPLEMENTARY)**

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

20\_\_

Taxpayer's Name

**R**

Employer Identification Number

Part I	Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships	Column A	Column B	Column C
	Name of entity .....			
	Employer identification number .....			
1.	Adjusted basis at the end of the previous taxable year ..... (1)	00	00	00
2.	Basis increase:			
	(a) Partner's distributable share on income and profits claimed on previous year (See instructions) ..... (2a)	00	00	00
	(b) Contributions made during the year ..... (2b)	00	00	00
	(c) Partnership's capital assets gain ..... (2c)	00	00	00
	(d) Exempt income ..... (2d)	00	00	00
	(e) Farming income deduction granted by Section 1033.12 of the Code ..... (2e)	00	00	00
	(f) Other income or gains (See instructions) ..... (2f)	00	00	00
	(g) Total basis increase (Add lines 2(a) through 2(f)) ..... (2g)	00	00	00
	Basis decrease:			
3.	(a) Partner's distributable share on partnership's loss claimed on previous year ..... (3a)	00	00	00
	(b) Partnership's capital assets loss ..... (3b)	00	00	00
	(c) Distributions during the year ..... (3c)	00	00	00
	(d) Credits claimed on the preceding year (See instructions) ..... (3d)	00	00	00
	(e) Withholding at source during the year ..... (3e)	00	00	00
	(f) No admissible expenses for the year ..... (3f)	00	00	00
	(g) Distributable share on losses from exempt operations during the year ..... (3g)	00	00	00
	(h) Donations (Do not apply to special partnerships) ..... (3h)	00	00	00
	(i) Partner's debts assumed and guaranteed by the partnership ..... (3i)	00	00	00
	(j) Total basis decrease (Add lines 3(a) through 3(i)) ..... (3j)	00	00	00
4.	<b>Adjusted Basis</b> (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a)) ..... (4)	00	00	00
Part II	Determination of Net Income Loss in one or more Special Partnerships or Partnerships			
5.	(a) Partner's distributable share on partnership's loss for the year ..... (5a)	00	00	00
	(b) Loss carryover from previous years (See instructions) ..... (5b)	00	00	00
	(c) Total losses (Add lines 5(a) and 5(b)) ..... (5c)	00	00	00
6.	(a) Adjusted Basis (Part I, line 4) ..... (6a)	00	00	00
	(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner (See instructions) ..... (6b)	00	00	00
	(c) Partnership's current debts assumed and guaranteed by the partner ..... (6c)	00	00	00
	(d) Total partner's adjusted basis (Add lines 6(a) through 6(c)) ..... (6d)	00	00	00
7.	Distributable share on partnership's net income for the year (Form 480.60 S or 480.60 SE) (See instructions) ..... (7)	00	00	00
8.	Available losses (The smaller of line 5(c) or 6(d)) ..... (8)	00	00	00
9.	Total income (Add the income determined on line 7, Columns A through C. Transfer to Schedule R Corporation, Part II, line 10) ..... (9)			00
10.	Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Corporation, Part II, line 12) ..... (10)			00

**Schedule S Corporation**

Rev. 03.16



**TAXABLE FARMING INCOME  
(BONAFIDE FARMER)**

**20\_\_**

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



Taxpayer's Name

Employer Identification Number

**Part I Income**

1. Net sales .....	(1)		00
2. Cost of goods sold or direct costs of production:			
a) Beginning inventory .....	(2a)	00	
b) Plus: Purchase of materials or merchandise .....	(2b)	00	
c) Direct wages .....	(2c)	00	
d) Other direct costs (Submit detail) .....	(2d)	00	
e) Total (Add lines 2(a) through 2(d)) .....	(2e)	00	
f) Less: Ending inventory .....	(2f)	00	
g) Total cost of goods sold (Subtract line 2(f) from line 2(e)) .....	(2g)		00
3. Gross income (Subtract line 2(g) from line 1) .....	(3)		00
4. Less: Operating expenses and other costs (Part II, line 35) .....	(4)		00
5. Net income .....	(5)		00
6. Less: Net operating loss from previous years (Submit detail) .....	(6)		00
7. Adjusted net income .....	(7)		00
8. Less: Exempt amount (90% of line 7) .....	(8)		00
9. Taxable farming income (Enter on Form 480.20, Part I, line 19) .....	(9)		00

**Part II Operating Expenses and Other Costs**

10. Compensation to officers or partners .....	(10)		00
11. Wages, commissions and bonuses to employees .....	(11)		00
12. Commissions to businesses .....	(12)		00
13. Payroll expenses .....	(13)		00
14. Contributions to pension or other qualified plans (Submit Form AS 6042.1) .....	(14)		00
15. Medical or hospitalization insurance .....	(15)		00
16. Interest .....	(16)		00
17. Rent .....	(17)		00
18. Property tax: (a) Personal _____ (b) Real _____ .....	(18)		00
19. Other taxes, patents and licenses .....	(19)		00
20. Motor vehicles expenses (Mileage _____) (See instructions) .....	(20)		00
21. Other motor vehicles expenses (See instructions) .....	(21)		00
22. Utilities .....	(22)		00
23. Insurance .....	(23)		00
24. Travel expenses .....	(24)		00
25. Meal and entertainment expenses (Total _____) (See instructions for Part V of the return) .....	(25)		00
26. Professional services .....	(26)		00
27. Repairs .....	(27)		00
28. Depreciation and amortization (Submit Schedule E) .....	(28)		00
29. Bad debts .....	(29)		00
30. Royalties .....	(30)		00
31. Management fees .....	(31)		00
32. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total \$ _____) .....	(32)		00
33. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) .....	(33)		00
34. Other expenses (Submit detail) .....	(34)		00
35. Total (Add lines 10 through 34. Transfer to Part I, line 4 of this Schedule) .....	(35)		00

Schedule T Corporation

Rev. 03.16



ADDITION TO THE TAX FOR FAILURE TO PAY  
ESTIMATED TAX IN CASE OF  
CORPORATIONS

20\_\_

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

T

Taxpayer's Name

Employer Identification Number

**Part I** Determination of the Minimum Amount of Estimated Tax to Pay

1. Tax liability (Add lines 42, 45 and 47 of Part IV, page 2 of the return) .....	(1)		00
2. Credits and overpayments (See instructions) .....	(2)		00
3. Estimated tax (Subtract line 2 from line 1. If it is zero or less, do not complete this Schedule) .....	(3)		00
4. Line 1 multiplied by 90% .....	(4)		00
5. Total tax determined as it appears on the income tax return from the previous year (See instructions) .....	(5)		00
6. Enter the smaller of lines 4 and 5 .....	(6)		00
7. Subtract line 2 from line 6 (If it is less than zero, enter zero). This is the minimum amount of estimated tax that you should have paid .....	(7)		00

**Part II** Addition to the Tax for Failure to Pay

Section A - Failure to Pay		Due date				
		(a) First Installment	(b) Second Installment	(c) Third Installment	(d) Fourth Installment	
1	<input type="radio"/> CALENDAR YEAR .....					
2	<input type="radio"/> FISCAL YEAR (Enter the corresponding dates) .....					
8.	Amount of estimated tax per installment (See instructions) .....	(8)	00	00	00	00
9.	Amount of estimated tax paid per installment (See instructions) .....	(9)	00	00	00	00
10.	Payment date (See instructions) .....	(10)				
11.	Line 17 from previous column .....	(11)	00	00	00	00
12.	Add lines 9 and 11 .....	(12)	00	00	00	00
13.	Subtract line 8 from line 12 (If it is less than zero, enter zero) .....	(13)		00	00	00
14.	<b>Failure to Pay</b> (If line 13 is zero, subtract line 12 from line 8, otherwise, enter zero) .....	(14)	00	00	00	00
15.	Add lines 14 and 16 from previous column .....	(15)		00	00	
16.	If line 15 is equal or larger than line 13, subtract line 13 from line 15 and go to line 11 of next column. Otherwise, go to line 17 .....	(16)		00	00	
17.	Overpayment (If line 13 is larger than line 15, subtract line 15 from line 13, and go to line 11 of next column. Otherwise, enter zero) .....	(17)	00			
<b>Section B - Penalty</b>						
18.	Multiply line 14 by 10% .....	(18)	00	00	00	00
19.	If the date indicated on line 10 for any installment is after its due date and: • line 18 is zero, multiply the result of line 8 less line 17 from previous column by 10%; or • line 18 is more than zero, multiply the result of line 8 less line 17 from previous column by 10% and subtract the amount reflected on line 18. (See instructions) .....	(19)	00	00	00	00
20.	Add lines 18 and 19 .....	(20)	00	00	00	00
21.	Addition to the Tax for Failure to Pay Estimated Tax (Add the amounts from columns of line 20. Transfer to line 57 of Part IV, page 2 of the return) .....	(21)				00