

Liquidator:	Reviewer:	2018	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	2018	Serial Number	
Field audited by:		<h2 style="margin: 0;">Corporation Income Tax Return</h2> <p style="margin: 0;">TAXABLE YEAR BEGINNING ON _____, ____ AND ENDING ON _____, ____</p>			<input type="checkbox"/> AMENDED RETURN	
Date ____/____/____					TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL 3 <input type="checkbox"/> 52-53 WEEKS	Payment Stamp
R	M				N	
Taxpayer's Name			Employer Identification Number			
Postal Address			Department of State Registry No.			
Zip Code			Industrial Code	Municipal 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 store, Cafeteria, etc.)			Date Incorporated Day ____/ Month ____/ Year ____		Type of Entity	
Check the corresponding box, if applicable		CHANGE OF ADDRESS: <input type="checkbox"/> Yes <input type="checkbox"/> No		Place Incorporated		
1 <input type="checkbox"/> First return 2 <input type="checkbox"/> Last return		EXTENSION OF TIME: <input type="checkbox"/> Yes <input type="checkbox"/> No		1 <input type="checkbox"/> Domestic (PR) 2 <input type="checkbox"/> Foreign		
Contracts with Governmental Entities <input type="checkbox"/> Yes <input type="checkbox"/> No		E-mail Address of the Contact Person		Indicate if you are member of a group of related entities <input type="checkbox"/> Yes <input type="checkbox"/> No		
				Group number		

GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.

Refund	1. AMOUNT OVERPAID (Part IV, line 58. Indicate distribution on lines A, B, C and D)		(1)	00
	A) To be credited to estimated tax for 2019		(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
Payment	2. AMOUNT OF TAX DUE (Part IV, line 58)		(2)	00
	3. Less: Amount paid (a) With Return		(3a)	00
	(b) Interests (See instructions)		(3b)	00
	(c) Surcharges and Penalties (See instructions)		(3c)	00
	4. BALANCE OF TAX DUE (Subtract line 3(a) from line 2 and add lines 3(b) and 3(c))		(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 name	_____ 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"/>
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Firm's name _____

Specialist's signature	Address	Zip Code
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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 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "C" or "MV"	(2)	00
3. Purchase of materials or merchandise	(3)	00
4. Direct wages	(4)	00
5. Other direct costs (From 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 1 <input type="checkbox"/> "C" 2 <input type="checkbox"/> "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 (or loss) on sale of goods or products (Subtract line 8 from line 1)	(9)	00
10. Gross profit from sale 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 (Total \$ _____) (See instructions)	(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 (See instructions)	(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 (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 (Submit detail)	(26)	00
27. Total gross income (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 52)	(30)	00
31. Net operating income (or loss) (Subtract line 30 from line 29)	(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. Net income (or loss)	(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. Net income subject to normal tax (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. Net income subject to surtax (Subtract line 36 from line 35)	(37)	00

Part IV Computation of Tax		
38. Normal tax (Multiply line 35 by: 1 <input type="checkbox"/> 20% 2 <input type="checkbox"/> 15% 3 <input type="checkbox"/> 10% 4 <input type="checkbox"/> 5% 5 <input type="checkbox"/> _____ %) (See instructions)	(38)	00
39. Surtax (See instructions)	(39)	00
40. Total Tax (Add lines 38 and 39)	(40)	00
41. Alternative Tax - Capital Gains and Preferential Rates (Schedule D1 Corporation, line 9)	(41)	00
42. Tax determined before the credit for taxes paid to the United States, its possessions and foreign countries (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. Tax liability before the alternative minimum tax (Subtract line 43 from line 42)	(44)	00
45. Alternative minimum tax in excess of the regular tax (Schedule A Corporation, Part V, line 33)	(45)	00
46. Tax liability before the tax credits (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 VI, line 4)	(48)	00
49. Tax credits (Schedule B Corporation, Part II, line 19)	(49)	00
50. Tax responsibility before the branch profits tax or deemed dividend tax (Add lines 46 and 47 less lines 48 and 49)	(50)	00
51. Branch profits tax (Form AS 2879, Branch Profits Tax, line 11)	(51)	00
52. Deemed dividend tax (See instructions) (Form AS 2877, Deemed Dividend Tax, line 13)	(52)	00
53. Total Tax Liability (Add lines 50 through 52)	(53)	00
54. Less: Other Payments and Withholdings (Schedule B Corporation, Part III, line 11)	(54)	00
55. Balance of tax due (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. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Corporation, Part II, line 21)	(57)	00
58. BALANCE: * 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		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.	Total other direct costs (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	(10) 00		
11.	Mortgage interest	(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 licenses (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.	Expenses related to licenses and computer programs that cannot be capitalized (See instructions)	(46) 00		
47.	Special contribution for professional advisory services under Act 48-2013 (See instructions)	(47) 00		
48.	Other deductions (See instructions)	(48) 00		
49.	Subtotal deductions (Add lines 1 through 48)	(49) 00		
50.	Charitable contributions (See instructions)	(50) 00		
51.	Deduction under Act 185-2014 (See instructions)	(51) 00		
52.	Total deductions (Add lines 49 through 51. Transfer to Part I, line 30)	(52) 00		

Part VII Comparative Balance Sheet

Assets	Beginning of the Year			Ending of the Year		
		Total			Total	
1. Cash on hand and in banks (1)		00	(1)		00	(1)
2. Accounts receivable (2)	00		(2)	00		(2)
3. Less: Reserve for bad debts (3)	(00)	00	(3)	(00)	00	(3)
4. Inventories (4)		00	(4)		00	(4)
5. Other current assets (5)		00	(5)		00	(5)
6. Notes receivable (6)		00	(6)		00	(6)
7. Investments (7)		00	(7)		00	(7)
8. Depreciable assets (8)	00		(8)	00		(8)
9. Less: Reserve for depreciation (9)	(00)	00	(9)	(00)	00	(9)
10. Loans receivable of stockholders or related entities (10)		00	(10)		00	(10)
11. Land (11)		00	(11)		00	(11)
12. Other long-term assets (12)		00	(12)		00	(12)
13. Total Assets (13)		00	(13)		00	(13)
Liabilities and Stockholder's Equity						
Liabilities						
14. Accounts payable (14)	00		(14)	00		(14)
15. Accrued expenses (not paid) (15)	00		(15)	00		(15)
16. Other current liabilities (16)	00		(16)	00		(16)
17. Long-term notes payable (17)	00		(17)	00		(17)
18. Notes payable to stockholders or related entities (18)	00		(18)	00		(18)
19. Other long-term liabilities (19)	00		(19)	00		(19)
20. Total Liabilities (20)		00	(20)		00	(20)
Stockholder's Equity						
21. Capital stock						
(a) Preferred stocks (21a)	00		(21a)	00		(21a)
(b) Common stocks (21b)	00		(21b)	00		(21b)
22. Additional paid in capital (22)	00		(22)	00		(22)
23. Retained earnings (23)	00		(23)	00		(23)
24. Reserve (24)	00		(24)	00		(24)
25. Total Stockholder's Equity (25)		00	(25)		00	(25)
26. Total Liabilities and Stockholder's Equity (26)		00	(26)		00	(26)

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

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 22)	\$ _____
3. Excess of capital losses over capital gains (3)	00	(b) Excluded income (Schedule IE Corp., Part I, line 5)	\$ _____
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. Total (Add lines 7 and 8) (9)	00
(j) _____	\$ _____	10. Net taxable income (or loss) per return (Subtract line 9 from line 6) (10)	00
Total (5)	00		
6. Total (Add lines 1 through 5) (6)	00		

Part IX Analysis of Retained Earnings per Books

1. Balance at the beginning of the year (1)		00	5. Distributions: (a) Cash (5a)		00
2. Net income per books (2)		00	(b) Property (5b)		00
3. Other increases (Itemize, use schedule if necessary)			(c) Stocks (5c)		00
			6. Other decreases (Use schedule if necessary) _____		
				(6)	00
4. Total (Add lines 1, 2 and 3) (4)		00	7. Total (Add lines 5 and 6) (7)		00
			8. Balance at end of year (Subtract Line 7 from line 4) ... (8)		00

Part X Compensation to Directors

Name of director	Social security number	Percentage of time devoted to industry or business	Percent of stocks owned		Compensation
			Common	Preferred	
					00
					00
					00
					00
Total compensation to directors (Enter in Part VI, line 1)					00

Part XI Compensation to Officers

Name of officer	Social security number	Percentage of time devoted to industry or business	Percent of stocks owned		Compensation
			Common	Preferred	
					00
					00
					00
					00
Total compensation to officers (Enter in Part VI, line 2)					00

Part XII Questionnaire

1. If a foreign corporation, indicate if the trade or business in Puerto Rico was held as a branch (1)	YES	NO	N/A	10. Did the corporation claim expenses connected to: (a) Housing (except business employees) (10a)	YES	NO	N/A
2. If a branch, indicate the percent that represents the income from sources within Puerto Rico from the total income of the corporation: _____%				(b) Employees attending conventions or meetings outside Puerto Rico or the United States? (10b)			
3. Did the corporation keep any part of its records on a computerized system during this year? (3)				11. Did the corporation distribute dividends other than stock dividends or distributions in liquidation in excess of the corporation's current and accumulated earnings? If "Yes" indicate the amount \$ (11)			
4. The corporation's books are in care of: Name _____ Address _____ E-mail _____ Telephone _____				12. Is the corporation a partner in any special partnership or partnership? (If more than one, submit detail) (12) Name of the special partnership or partnership _____ Employer identification number _____			
5. Indicate the book accounting method for tax purposes: 1 <input type="checkbox"/> Cash 2 <input type="checkbox"/> Accrual 3 <input type="checkbox"/> Other (specify): _____				13. Did you receive exempt income? (Submit Schedule IE Corporation) (13)			
6. Did the corporation file the following documents?: (a) Informative Return (Forms 480.6A, 480.6B, 480.6C) (6a)				14. Enter the amount corresponding to charitable contributions to municipalities included in Part VI, line 50: \$ _____			
(b) Withholding Statement (Form 499R-2/IW-2PR) (6b)				15. Indicate if insurance premiums were paid to an unauthorized insurer (15)			
7. Does gross income of the entity or of the controlled group exceeds \$3,000,000? (a) Are financial statements audited by a CPA licensed in Puerto Rico included with this return? (7a)				16. Employer's number assigned by the Department of Labor and Human Resources: _____			
8. Number of employees during the year: _____				17. Number of stockholders: (a) Is any of the corporation stockholders a nonresident individual or foreign corporation? (17a) (1) Indicate the participation percentage of the total nonresident stockholders or foreign corporations _____% (2) Indicate the origin country of the foreign stockholder _____			
9. Did the corporation claim expenses related to the ownership, use, maintenance and depreciation of: (a) Vehicles? (9a)				18. Did you incur or pay expenses to stockholders, persons or related entities outside of Puerto Rico? (18) (a) Did you receive an administrative determination that allows you to claim the total deduction? (18a)			
(b) Vessels? (9b) (1) Did more than 80% of the total income was derived from activities exclusively related to fishing or transportation of passengers or cargo or lease? (9b1)				19. Did the corporation claim expenses related to services provided by nonresidents of Puerto Rico? (19) (a) Did you pay the corresponding sales and use tax? (19a)			
(c) Aircrafts? (9c) (1) Did more than 80% of the total income was derived from activities exclusively related to transportation of passengers or cargo or lease? (9c1)				20. Did the corporation claim depreciation expenses for tangible personal property acquired outside Puerto Rico? (20) (a) Did you pay the corresponding sales and use tax? (20a)			
(d) Residential property outside of Puerto Rico? (9d) (1) Did more than 80% of the total income was derived from activities exclusively related to the lease of property to non related persons? (9d1)				21. Did the corporation pay deemed dividend during the previous year? If "Yes", indicate the amount \$ (21)			

Schedule A Corporation

Rev. 02.19



ALTERNATIVE MINIMUM TAX

2018

Taxable year beginning on _____, and ending on _____,

Taxpayer's name

Employer Identification Number

Part I Adjustment in the Computation of the Alternative Minimum Net Income Before Book 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 elected to pay taxes at the corresponding special rate (Schedule D1 Corporation, line 3)	(1b)		00
	c. Less: Dividends or profits received from domestic corporations (From Part III, line 34 of the return)	(1c)		00
	d. Net Income (or loss) subject to normal tax without considering the net operating loss from previous years and excluding the income subject to preferential rates that you had elected to pay taxes at the corresponding preferential rate (Subtract lines 1(b) and 1(c) from 1(a))	(1d)		00
2. Adjustments:	a. Flexible depreciation	(2a)		00
	b. Installment sales	(2b)		00
	c. Long-term contracts	(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 net income (or loss) before the adjustments of Part II and the operating loss (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 Adjustments

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.	Dividend and profit distributions received from domestic corporations or partnerships, or from industrial or tourism development income	(9)		00
10.	Income (or loss) from industrial development, exempt tourism development, bona fide agricultural business, rental income under Act 132-2010 or under Act 165-1996	(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 elected to pay taxes at the corresponding preferential rate (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 30% 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 Alternative Minimum Credit for Foreign Taxes Paid

23.	Tentative minimum tax before the credit for foreign taxes paid (Multiply line 22 by 30%)	(23)		00
24.	Alternative minimum net income before net operating loss deduction (Line 18)	(24)		00
25.	Allowable exempt amount without considering the net operating loss (See instructions)	(25)		00
26.	Subtract line 25 from line 24	(26)		00
27.	Multiply line 26 by 30%	(27)		00
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

Part V		Computation of the Alternative Minimum Tax	
31. Tentative minimum tax after alternative minimum credit for foreign taxes paid (Subtract line 30 from line 23 of Part IV)	(31)		00
32. Total tax net of credit for taxes paid to foreign countries, the United States, its territories and possessions (Subtract line 43 from line 40 of Part IV, page 2 of the return)	(32)		00
33. Alternative minimum tax (Subtract line 32 from line 31. If line 32 exceeds line 31, enter zero, otherwise, enter the difference on Form 480.20, page 2, Part IV, line 45)	(33)		00

Part VI		Computation of Alternative Minimum Credit	
1. Excess of regular tax over alternative minimum tax for the current year (Subtract line 31 from line 32 of Part V. If line 31 exceeds line 32, enter zero)	(1)		00
2. Multiply line 1 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 VII, line 11)	(3)		00
4. Amount of credit to be claimed (Enter the smaller between line 2 or 3. Transfer to line 48, Part IV of the return)	(4)		00

Part VII				Determination of the Amount of Alternative Minimum Tax Paid in 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 VI, line 3 of this Schedule)				(11)	00

Retention Period: Ten (10) years

Schedule B Corporation

Rev. 02.19



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

Taxable year beginning on _____ and ending on _____

2018

Taxpayer's name

Employer Identification Number

Part I Recapture of Credit Claimed in Excess

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 summary lines 1-4.

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

Table with 2 columns: Description of credit and amount. Rows include 1-20 items such as Credit attributable to losses, Credit for investment in housing infrastructure, Total tax credits, etc.

Part III		Other Payments and Withholdings	
1.	Tax paid with automatic extension of time	(1)	00
2.	Estimated tax payments for 2018	(2)	00
3.	Amount paid with original return (See instructions)	(3)	00
4.	Tax paid in excess in previous years credited to estimated tax (See instructions)	(4)	00
5.	Tax withheld at source to nonresidents (Form 480.6C) (Total of Informative Returns <input type="text"/>)	(5)	00
6.	Tax withheld at source on services rendered (Form 480.6B) (Total of Informative Returns <input type="text"/>)	(6)	00
7.	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 10, Part III of Form 480.60 EC)	(7a)	00
	(b) Eligible distribution of dividends from corporations (Line 8, Part III of Form 480.60 EC)	(7b)	00
	(c) Other items	(7c)	00
8.	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)	(8a)	00
	(b) Eligible distribution of dividends from corporations (Line 1 I, Part III of Form 480.60 F)	(8b)	00
	(c) Other items	(8c)	00
9.	Tax withheld at source on eligible interest	(9)	00
10.	Other payments and withholdings not included on the preceding lines (Submit detail)	(10)	00
11.	Total Other Payments and Withholdings (Add lines 1 through 10. Transfer to Form 480.20, Part IV, line 54)	(11)	00

Part IV		Breakdown of the Purchase of Tax Credits	
Check the box corresponding to the act (or acts) under which you acquired the credit and enter the amount:			
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"/> Tourism Development (Act 78-1993)	(8)	00
9.	<input type="checkbox"/> Film Industry Development (Act 27-2011)	(9)	00
10.	<input type="checkbox"/> Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico (Act 109-2001)	(10)	00
11.	<input type="checkbox"/> Economic Incentives (Research and Development) (Act 73-2008)	(11)	00
12.	<input type="checkbox"/> Economic Incentives (Strategic Projects) (Act 73-2008)	(12)	00
13.	<input type="checkbox"/> Economic Incentives (Industrial Investment) (Act 73-2008)	(13)	00
14.	<input type="checkbox"/> Green Energy Incentives (Research and Development) (Act 83-2010)	(14)	00
15.	<input type="checkbox"/> Other: _____ (Submit detail)	(15)	00
16.	Total credit for the purchase of tax credits (Transfer to Part II, line 14)	(16)	00

Schedule B1 Corporation

Rev. 02.19



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

Taxable year beginning on _____, _____ and ending on _____, _____

2018

Taxpayer's name

Employer Identification Number

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

Table with 5 columns: Agricultural Production Group, Contract Number, Purchases Increase, Percentage Granted, Amount of Credit. Includes summary rows for total credit and available credit.

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:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value. Includes summary rows for total aggregate purchases value.

Summary rows for Part II: 1. Total aggregate purchases value, 2. Aggregate purchases value of products manufactured in Puerto Rico during 3 of the 10 previous taxable years, 3. Average of aggregate purchases value, 4. Purchases increase, 5. Total available credit under Section 1051.09.

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:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value. Includes summary rows for total aggregate purchases value and available credit.

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

Summary rows for Part IV: 1. Tax determined, 2. Recapture of credit, 3. Alternative minimum tax, 4. Branch profits tax, 5. Deemed dividend tax, 6. Total tax liability, 7. Limitation of credits, 8. Subtotal available credit, 9. Credit from pass-through entities, 10. Total credit available, 11. Credit to be claimed.

Schedule C Corporation

Rev. 02.19



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

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Employer Identification Number

Computed for the alternative minimum tax

Place of incorporation: 1 Puerto Rico 2 State of the United States (Indicate) _____ 3 Other (Indicate possession, territory or country) _____

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

	Foreign Country, Territory or Possession of the United States			United States	Total
	A	B	C		
Name of the country, territory or possession					
1. Gross income subject to tax from sources of the country, territory or possession:					
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) 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
2. Deductions and losses:					
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 (2ci)	00				
(ii) Gross income subject to tax from all sources (See instructions) (2cii)	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
3. Net income subject to normal tax from sources of the country, territory or possession (Subtract line 2(d) from line 1(h)) (3)	00	00	00	00	00

Retention Period: Ten (10) years

Part II		Taxes Paid to the United States, its Possessions and Foreign Countries				
Credit for taxes: 1 <input type="checkbox"/> Paid 2 <input type="checkbox"/> 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 1051.01(f) related to dividends received from foreign subsidiary (3)		00	00	00	00	00
4. Total tax paid or accrued (4)		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) (1)		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) (See instructions) (3)		%	%	%	%	%
4. Taxes to be paid in Puerto Rico (See instructions) (4)		00				
5. Limitation by country, territory or possession:						
a) Multiply line 4 by line 3 (5a)		00	00	00	00	00
b) Enter the smaller of line 5(a) or Part II, line 4 (5b)		00	00	00	00	
6. Total limitation:						
a) Add line 5(b) from Columns A, B, C and United States (6a)						00
b) Enter the smaller of the Total Column, line 5(a) or line 6(a) (See instructions). Transfer to Part IV, line 43 of the return (6b)						00

Schedule D Corporation

Rev. 02.19



**GAINS AND LOSSES FROM SALE
OR EXCHANGE OF PROPERTY**

2018

Taxable year beginning on _____ and ending on _____

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 (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. Net short-term capital gain (or loss) (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="checkbox"/>			00	00	00	00	00
	<input type="checkbox"/>			00	00	00	00	00
	<input type="checkbox"/>			00	00	00	00	00
	<input type="checkbox"/>			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 (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. Net long-term capital gain (or loss) (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) Gain or Loss
	<input type="checkbox"/>			00	00	00	00
	<input type="checkbox"/>			00	00	00	00
	<input type="checkbox"/>			00	00	00	00

11. Net long-term capital gain (or loss) under Act: _____ (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 any 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 any 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

Retention Period: Ten (10) years

Taxpayer's name _____ Employer Identification Number _____

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

	Column A Short-Term	Column B Long-Term (20%)	Column C Special Legislation (____%)	Column D Total Long-Term (Sum of Columns B and C)	Column E 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 losses), 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 on line 1, Column D, if any. If line 1, Column D reflects gain, enter zero in Columns A through E (See instructions) (2)	00	00	00	00	00
3. Subtract line 2 from line 1. If line 1, Column D reflects loss, enter zero in Columns B and C. This is the current year net capital gain per 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 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 should 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 reflected on line 5 is more than zero, enter zero in Columns B and C) (7)		00	00	00	
8. Net long-term capital gain :					
(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 from line 3. Transfer the result to Columns E, F or G, as applicable, 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 of line 9. This amount must be the same as the one reported on line 21, Part IV of this Schedule) (10)					00

Schedule D1 Corporation

Rev. 02.19



TAX ON INCOME SUBJECT TO PREFERENTIAL RATES

2018

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. Income subject to preferential rates:							
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 on 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 rates (2e)	00	00	00	00	00	00	00
f) Total (Add lines 2a through 2e of Columns B through G) (2f)		00	00	00	00	00	00
3. Total income subject to preferential rates (Add line 2f of Columns B through G) (3)	00						
4. Operating net income (or loss) (excluding income subject to preferential rates) (Subtract line 3 from line 1) (4)	00						
5. Less: Deduction for surtax purposes (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) (Subtract line 5 from line 4) (6)	00						
7. Computation of tax at preferential rates:							
a) Tax on income subject to preferential rates (See instructions) (7a)		00	00	00	00	00	00
b) Total tax at preferential rates (Add line 7a of Columns B through G) (7b)	00						
8. Computation of regular tax:							
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. Alternative Tax – Capital Gains and Preferential Rates (Add lines 7b and 8c. Transfer to Part IV, line 41 of the return) (9)	00						

Schedule E

Rev. 02.19



DEPRECIATION

2018

Taxable year beginning on _____, _____ and ending on _____, _____

Entity'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.

(a) Current Depreciation

			00	00	00
			00	00	00
			00	00	00
Total				00	00

(b) Flexible Depreciation

			00	00	00
			00	00	00
			00	00	00
Total				00	00

(c) Accelerated Depreciation

			00	00	00
			00	00	00
			00	00	00
Total				00	00

(d) Amortization (i.e. Goodwill)

			00	00	00
			00	00	00
			00	00	00
Total				00	00

(e) Automobiles (See instructions)

			00	00	00
			00	00	00
			00	00	00
Total				00	00

(f) Vehicles under financial lease (Form 480.7D) (Amount of vehicles _____) (01) (02)

					00
--	--	--	--	--	----

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) (10)

					00
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Schedule G Corporation

Rev. 02.19



DETAIL OF NET OPERATING LOSSES FROM PREVIOUS YEARS

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Employer Identification Number

Part I Detail of Net Operating Losses for Regular Tax Purposes

Year in which the loss was incurred (Day / Month / Year)	(A) Loss incurred according to return	(B) Adjustments 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	
13. Total (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 Purposes

Year in which the loss was incurred (Day / Month / Year)	(A) Loss incurred according to return	(B) Adjustments 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	
13. Total (Transfer the total of Column E to Schedule A Corporation Part III, line 19) (13)		00	00	00	00	

Schedule IE Corporation

Rev. 02.19



EXCLUDED AND EXEMPT INCOME

2018

Taxable year beginning on _____ and ending on _____

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. Other exclusions (Submit detail) (See instructions)	(3)	00
4. Net income (or loss) from sources outside Puerto Rico not related to the operation carried out in Puerto Rico by a foreign corporation	(4)	00
5. Total (Add lines 1 through 4. Transfer to line 7(b), Part VIII of the return).....	(5)	00

Part II Exemptions from Gross Income

1. Interests 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 Government 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 interests reported in a Form 480.6D	(1M)	00
N) Other interests not reported in a Form 480.6D (Submit detail)	(1N)	00
2. Dividends received from:		
A) Industrial development income derived from certain interests (See instructions)	(2A)	00
B) Cooperative associations	(2B)	00
C) International Insurer or Holding Company of the International Insurer	(2C)	00
D) Other dividends reported in a Form 480.6D	(2D)	00
E) Other dividends not reported in a Form 480.6D (Submit detail)	(2E)	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 Government 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 Sections 1023.06(j) and 1023.25(b).....	(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 generated by a new business that operates under a special agreement for the creation of young companies (Act 135-2014)	(15)	00
16. Distributable share in the exempt income from pass-through entities (Form 480.60 EC)	(16)	00
17. Exempt income from rent under Act 165-1996	(17)	00
18. Exempt income of bonafide farmer (Schedule S Corporation, Part I, line 8)	(18)	00
19. Other payments reported in a Form 480.6 D	(19)	00
20. Other payments not reported in a Form 480.6 D (Submit detail)	(20)	00
21. Other exemptions (Submit detail)	(21)	00
22. Total (Add lines 1 through 21. Transfer to line 7(a), Part VIII of the return)	(22)	00

Schedule R Corporation

Rev. 02.19



PARTNERSHIPS AND SPECIAL PARTNERSHIPS

Taxable year beginning on _____ and ending on _____

2018

Taxpayer's name

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	
Type of form		1 <input type="checkbox"/> 480.60 EC	2 <input type="checkbox"/> K-1	1 <input type="checkbox"/> 480.60 EC	2 <input type="checkbox"/> K-1	1 <input type="checkbox"/> 480.60 EC	2 <input type="checkbox"/> K-1
Type of taxable year		1 <input type="checkbox"/> Calendar	2 <input type="checkbox"/> Fiscal	1 <input type="checkbox"/> Calendar	2 <input type="checkbox"/> Fiscal	1 <input type="checkbox"/> Calendar	2 <input type="checkbox"/> Fiscal
Name of entity							
Employer identification number							
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1)							
Electronic filing confirmation number of form 480.60 EC (Does not apply to Federal Schedule K-1)							
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 from current 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) Non 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 (Does 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. Adjusted Basis (Subtract line 3(j) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a))	(4)		00		00		00
Part II Determination of Net Income or 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 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 total amount on line 10, Part II of all Schedules R1 Corporation included)	(12)						00
Part III Distributable Share on Benefits from Partnerships and Special Partnerships							
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. Subtract line 4 from line 1. 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 _____

2018

Taxpayer's name _____ 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
Type of form 1 <input type="checkbox"/> 480.60 EC 2 <input type="checkbox"/> K-1	1 <input type="checkbox"/> 480.60 EC 2 <input type="checkbox"/> K-1	1 <input type="checkbox"/> 480.60 EC 2 <input type="checkbox"/> K-1	1 <input type="checkbox"/> 480.60 EC 2 <input type="checkbox"/> K-1
Type of taxable year 1 <input type="checkbox"/> Calendar 2 <input type="checkbox"/> Fiscal	1 <input type="checkbox"/> Calendar 2 <input type="checkbox"/> Fiscal	1 <input type="checkbox"/> Calendar 2 <input type="checkbox"/> Fiscal	1 <input type="checkbox"/> Calendar 2 <input type="checkbox"/> Fiscal
Name of entity			
Employer identification number			
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1)			
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1)			
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 from current 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 on the preceding year (See instructions) (3d)	00	00	00
(e) Withholding at source during the year (3e)	00	00	00
(f) Non 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 (Does 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. Adjusted Basis (Subtract line 3(j) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a)) (4)	00	00	00

Part II Determination of Net Income or 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 EC) (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. 02.19



TAXABLE FARMING INCOME (BONAFIDE FARMER)

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Employer Identification Number

Part I Income

Table with 9 rows for Part I Income. Columns include description, sub-row identifier, and amount. Values are mostly 00.

Part II Operating Expenses and Other Costs

Table with 35 rows for Part II Operating Expenses and Other Costs. Columns include description, sub-row identifier, and amount. Values are mostly 00.

Schedule T Corporation

Rev. 02.19



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

2018

Taxable year beginning on _____ and ending on _____

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, provided you have filed an income tax return for the previous year. Otherwise, enter the total of line 4	(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="checkbox"/> CALENDAR YEAR					
2	<input type="checkbox"/> 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
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	00
14.	Failure to Pay (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 more 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 more than line 15, subtract line 15 from line 13, and go to line 11 of next column. Otherwise, enter zero)	(17)	00	00	00	
Section B - Penalty						
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