| Form | 1 480.30(II)DI - F | Rev. 06.20 | | | | | | |
|-------------|--------------------|--|---------------------------------------|--|--|-----------------------------------|--|---|
| | idator: | Reviewer: | 20 | GOVERNMENT OF PU DEPARTMENT OF THE | | 20 | Se | erial Number |
| Field | d Audited by: | | Inc | ome Tax Return for E | xempt Business | ses | | |
| | | | | ler the Puerto Rico In | • | | AM | IENDED RETURN 🔘 |
| Date | <u> </u> | _/ | - | Industrial Deve | elopment | | | XABLE YEAR: |
| ۱ | | | TAXABLE YEAR E | BEGINNING ON, | _ AND ENDING ON | | | → FISCAL 3 → 52-53 WEEKS ayment Stamp The stamp of |
| Та | axpayer's Nam | е | | | Employer Identifica | tion Number | | |
| Po | stal Address | | | | Department of State | Registry No. | | |
| | | | | | Industrial Code N | Municipal Code | 1 | |
| | | | | | Merchant's Registra | ation Number | | |
| | ocation of Princi | pal Industry or Busines | | o Code | / | | | |
| | | • | is - Number, ou | | Telephone Number | - Extension | | |
| Ma | anufacturer's N | lumber | | NAICS Code | Date Incorpor | rated | - | |
| Ту | pe of Principal | Industry or Business | | Change of Address: Yes N | Day/Month | | Descipt No. | |
| E- | mail Address of | the Contact Person | | Extension of Time: Yes N | 1 Domestic (PR) | | Receipt No | |
| | | | | Contracts with Governmental Entities: | | | | Type of Entity |
| | | income under: | | Act 73-2008 (Sche | edule X Incentives) Case | No.: | Indicate if you are a me | ember of a group of related entities |
| | Act8 of 1987 (| (Schedule N Incentives | s) Case No. : | Act 20-2012 (Sche | dule AA Incentives) Case | eNo.: | _ Ye | Sroup number |
| | | | , | | | | 1 | |
| | 1. Tax liabili | | | line 9 II, line 5 | | | 00 | |
| | | c) Schedule X Inc | entives, Part I | V, line 11 | | (1c) | 00 | |
| | | d) Schedule AA Ir | ncentives, Part I | II, line 7 | | (1d) | 00 | |
| | | f) Schedule BB in | icentives, Part II entives Part II | I, line 3line 19 (See instructions) | | (1e) | 00 | |
| | | g) Total (Add lin | es 1(a) through | h 1(f)) | | | (1g | |
| | | | | ments | | | 00 | |
| | | | | included on line 2(b) | | | 00 | |
| | (| d) Tax withheld on par | rtners distributal | ole share from partnerships or sp | ecial | | | |
| | , | partnerships (For Amount paid with: | m 480.60 EC) | sion of time or with original retu | | (2d) | 00 | |
| Ŧ | | | | es rendered (Form 480.6SP) | | | 00 | |
| Part | (| g) Tax withheld at s | ource on eligib | le interests | | (2g) | 00 | |
| | 3 Ralance of | tay due (If line 1(a) i | s more than `´ | through 2(g)) | | | | |
| | line 2(h), e | enter the difference h | ere, otherwise | , on line 5)(6 (k | a) Tax | (3a) | 00 | <u>)</u> |
| | | | | (t (c | b) Interests c) Surcharges | (3b) | 00 | 0 |
| | | | | (0 | d) Total (Add lines 3(a) | through 3(c) | | |
| | 4. Addition to | the Tax for Failure to | Pay Estimated | Tax (Schedule T Incentives, Paris and | art II, line 21) | | (4 (5 | |
| | 6. Amount pa | aid with the return (Si | ubtract line 5 fro | ctions)om the sum of lines 3(d) and 4 | l) | | (6 | |
| | 7. Amount or | verpaid to be credite | d to estimated | tax for 2020 | <i>'</i> | | (7 | |
| | | | | Special Fund Special Fund | | | | |
| | 10. Amount to | be refunded | | opposition and a second | | | (10 | |
| 1 (| | 1 (| - Marie Communication | | OATH | | h | tale (late to come for our to come to |
| ı, ti ma | de), declare un | u (president, vice-pre ider penalty of perjur | ssident, treasui y, that this retu | rer, assistant treasurer or oth rn (including schedules and s good faith, pursuant to the Pu | tatements attached), h | e officer of that as been exam | nie corporation for wh nined by me, and to th | he best of my knowledge and |
| beli | iet, is a true, co | orrect and complete r | eturn, made in | good faith, pursuant to the Pu | erto Rico Internal Reve | enue Code of | 2011, as amended, an | d the Regulations thereunder. |
| | Authori | ized Officer's Name an | d Title | Autho | orized Officer's Signature | | | Date |
| | , 100.1011 | | | | T'S USE ONLY | | | 24.0 |
| l d an | leclare under pe | nalty of perjury that this | return (including | schedules and statements attac prepares this return is with resp | hed) has been examined | by me, and to | o the best of my knowled | dge and belief is a true, correct |
| | ecialist's name | | porcon | | egistration Number | | | |
| | | | | Self-employed Specialist | 1 1 1 1 | | FOR THE CPA | USE ONLY |
| Fir | m's name | | | Оробилос | | CPA License | e Number | |
| | | | | | | | | |
| Ad | dress | | | Zip Code | | CPA Associat | tion Stamp Number | CPA Association |
| | | | | | | | | Stamp |
| Spe | ecialist's Signat | ure | | | Date | | | |
| L | diagta if | anda navenente for the | nuonovettee | NOTE TO | TAXPAYER | You!! -romin | the Cuesialistic simulation | ure and registration would |
| ın | uicate ir you m | nade payments for the | preparation of | | No. If you answered in iod:Ten(10)years | res , require | the Specialist's signati | ure and registration number. |
| | | | | | | | | |

| | | | | Exempt Business - C | _ | | | et | | | | | |
|------|----------------|---|------------|--------------------------|----------|-----|-----------------------|----------------|-------|-----------------------------|------|-------|----|
| | | | | | | | | ng of the year | | | | | |
| | | Assets | | | | | Total | | | | | Total | |
| | 1 | Cash on hand and banks | (1) | | | | | 00 | (1) | | | | 00 |
| | ı | Accounts receivable | ` ' | 00 | | | | | (2) | | 00 | | |
| | ı | Less: Reserve for bad debts | | (00 | | | (| 00 | (3) | (| 00) | | 00 |
| | | Inventories | | (| | | | 00 | (4) | | 00) | | 00 |
| | ı | Other current assets | ٠.١ | | Н | | | 00 | | | | | 00 |
| | ı | Notes receivable | ` ′ | | Н | | | 00 | (5) | | | | 00 |
| | l - | | ` ' | | Н | | | 00 | (6) | | | | 00 |
| | ı | Investments | ` ' | 00 | \vdash | | | 0 | (7) | | 00 | | 00 |
| | | Depreciable assets | | , | | | | 20 | (8) | (| 00) | | 00 |
| | | Less: Reserve for depreciation | (9) | . 00 |)) | | | 00 | (9) | (| 00) | | 00 |
| | 10. | Loans receivable from stockholders or related | | | | | | | | | | | |
| | l | entities(| - 1 | | H | | | 00 | (10) | | | | 00 |
| | | Land(| | | L | | | 00 | (11) | | | | 00 |
| | | Other long-term assets | - 1 | | L | | | 00 | (12) | | | | 00 |
| = | 13. | Total Assets | 13) | | L | | (| 00 | (13) | | | | 00 |
| Part | | Liabilities and Net Worth | | | | | | | | | | | |
| Ь | l | Liabilities | | | | | | | | | | | |
| | | Accounts payable | | 00 | | | | | (14) | | 00 | | |
| | | Accrued expenses not paid (| | 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 | | |
| | | Total Liabilities | | | L | | (| 00 | (20) | | | | 00 |
| | | Net Worth | | | | | | | | | | | |
| | 21. | Capital stock | | | | | | | | | | | |
| | | (a) Preferred stock | 1a) | 00 |) | | | | (21a) | | 00 | | |
| | | (b) Common stock | | 00 |) | | | | (21b) | | 00 | | |
| | 22. | Additional paid in capital | | 00 |) | | | | (22) | | 00 | | |
| | | Retained earnings(2 | | 00 |) | | | | (23) | | 00 | | |
| | | Reserve | | 00 |) | | | | (24) | | 00 | | |
| | | Total Net Worth | | | | | (| 00 | (25) | | | | 00 |
| | | Total Liabilities and Net Worth | | | r | | | 00 | (26) | | | | 00 |
| | <u> -0.</u> | | _ | me (or Loss) per Books v | wif | h N | | | (-/ | \ ner Peturn | | | 00 |
| | Γ. | | | | | | | | | - | _ | | |
| | | Net income (or loss) per books | | 00 | | 1. | | | | s year not included on this | | | |
| | 2. | Income tax per books Excess of capital losses over capital | (2) | 00 | _ | | return (Itemize, use | | edule | ifnecessary) | | | |
| | ٦. | gains | (3) | 00 | | | (a) Exempt interests | \$ | | | | | |
| | 4. | Taxable income not recorded on books this year | (0) | | | | (b) | | | | | | |
| | | (Itemize, use schedule if necessary) | | | | | (c) | | | \$ | | | |
| | | (a)\$ | | | | | (d) | | | \$ | | | |
| 1 | | (b)\$ | | | | | (e) | | | \$ | | | |
| | | (c)\$ | | | | | | | | \$ | | | |
| 1 | | (d)\$ | | | | | (g) | | | | | | |
| 1 | | (f) \$ | | | | | | | | Ψ | (7\ | | 00 |
| 1 | | Total | (4) | 00 |) | 8. | | | | not charged against book | (1) | | 00 |
| | 5. | Expenses recorded on books this year not claimed | | | | 0. | | | | • • | | | |
| | | on this return (Itemize, use schedule if necessary) | | | | | | | | e schedule if necessary) | | | |
| I≡ | | (a) Meal and entertainment (amount not | | | | | (a) Depreciation \$ | | | | | | |
| Part | | deductible)\$(b)Depreciation\$ | | | | | (b) | | | \$ | | | |
| ۵ | | (c) Vessels, aircrafts and property located outside | | | | | | | | \$ | | | |
| 1 | | ofP.R.\$ | | | | | (d) | | | \$ | | | |
| | | | | | | | (e) | | | \$ | | | |
| 1 | | (d) Expenses incurred or paid to stockholders, | | | | | | | | \$ | | | |
| 1 | | persons or related entities (amount not deductible) | | | | | (g) | | | | | | |
| 1 | | (e) Travel and lodging expenses (amount not | | | | | | | | \$ | | | |
| ĺ | | deductible)\$ | | | | | | | | \$ | | | |
| 1 | | (f) Indemnification for harassment and related | | | | | ** | | | | (C) | | |
| 1 | | costs \$ | | | | ^ | | | | | | | 00 |
| 1 | | costs \$ | | | | | , | | , | | (9) | | 00 |
| 1 | | (11) | | | | 10. | Net taxable incom | | | | | | |
| ĺ | | (i)\$ | | | | | (Subtract line 9 from | m lin | e 6) | | (10) | | 00 |
| ĺ | | (j)\$ Total | (5) | 00 | | | | | | | | | |
| 1 | l ₆ | Total (Add lines 1 through 5) | (e) (6) | 00 |) | | | | | | | | |

| For | m 480.30(II)DI Rev. 06.20 | | | | | | strial Development Ince | <u>ntives - P</u> | Page 3 |
|----------|--|-------------------------|--|------------------------|--|-----------------------|-------------------------------------|-------------------|----------|
| | _ | Analysis of Unapp | | | | | | | 100 |
| | 1. Balance at beginning of year | (1) | | Distributions: | ` ' | | \ / | | 00 |
| | 2. Net income per books | (2) | 00 | | | erty | | | 00 |
| > | 3. Other increases (Itemize, use schedule if | | | 0.0 | | (S | | | 00 |
| Part IV | necessary) | | ٥ ا | . Other decreas | es (Use schedule | if necessary) | | | |
| Pa | | | 00 | | | | (G) | | 00 |
| | | (3) | | Tatal /Add lin | F C) | | (6) (7) | | 00 |
| | 4. Total (Add lines 1, 2 and 3) | (4) | | | | otract line 7 from l | | | 00 |
| L | | | Questio | | enu oi year (Sui | ottactilile / itolili | me4) % | | |
| \vdash | 1 16 - 6 | -i i- D Di | | | on audited by the | Fodoral Internal | Revenue Service (IRS)? | VESI | NO N/A |
| | 1. If a foreign corporation, indicate if the trade or but | | ES NO NA | Which years | • | i euerai iiileiiiai | Revenue Service (IRS)! | (11) | III III |
| | was held as a branch | | | | | buto dividondo otl | ner than stock dividends | | |
| | within Puerto Rico from the total income of the exemp | | | | | | urrent and accumulated | | |
| | | | | | | wered "Yes", indica | | (12) | |
| | Did the exempt business keep any part of its record system during this year? | | - | | | | or special partnership?(If | | |
| | 4. The exempt business books are in care of: | (0) | | | | | | | |
| | Name | | | | | | | (.0) | |
| | Address | | | | | | | | |
| | 71001000 | | | | | | ble year own, directly or | | |
| 1 | E-mail | | | | • | | of a corporation who is | | |
| 1 | Telephone | | | | | | | | |
| 1 | 5. Indicate the book accounting method for tax purpo | ses: | | | | | d employer identification | | |
| 1 | Cash Acc | | | | | | income (or loss) before | | |
| 1 | Other (specify): | | | net operating | loss and special of | leductions of the o | orporation for the taxable | | |
| 1 | 6. Did the exempt business file the following docume | | | | | | ncide with the one of the | | |
| 1 | (a) Informative Return (Forms 480.6A, 480.6B, 48 | | | exempt busi | ness for which thi | s return is filed). | | | |
| 1 | (b) Withholding Statement (Form 499R-2/W-2PR | | | | | | ite or trust at the end of | | |
| | 7. The business volume of the entity or group of related | entities is \$3,000,000 | | | | - | more of the corporation's | | |
| | or more? | | $\bot\bot$ | 1 | | schedule showing | the name and employer | (15) | |
| | (a) Are audited financial statements or agreed-upon | | | identification | | | | | |
| <u> </u> | a CPA licensed in Puerto Rico included with this | · - | $\overline{}$ | | ercentage owned: | | | | |
| Part V | in Section 1061.15 of the Code? (See instruct | ions)(7a) | | | ount of exempt inte | | | | |
| ľ | Number of the Of A Association Staffly | | $\overline{}$ | | • | | t activities not covered | | |
| | (b) Do you include Schedule PCI with Uncertain Ta: | x Positions? (/b) | | | | s Acts? (Attach so | chedule) | (17) | |
| | 8. Number of employees during the year: | | | Under which | act?ade a timely elec | tion under: | | (18) | 1 |
| | (a) Production: (b) Non-production: | | | | - | | 40/1.) 4 170 0000 | (10) | |
| | Did the exempt business claim expenses connect use, maintenance and depreciation of: | ed to the ownership, | | | 3(f) Act No. 8 of 198 6(f) Act 135-1997 | | Section 10(b) Act 73-2008 Others | | |
| | (a) Vehicles? | (9a) | $\overline{}$ | | () | _ | utions to municipalities | | |
| | (b) Vessels? | ` ' _ | ++ | | | | ations to mamorpantics | | |
| | (1) Was more than 80% of the total income of | | | | | | | | |
| | exclusively related to fishing or transportat | | | | | | | | |
| | cargo or lease? | | | 1 | | • | Others | | |
| | (c) Aircrafts? | | | | | | nt of Labor and Human | | |
| | (1) Was more than 80% of the total income of | lerived from activities | | Resources_ | | | | | |
| | exclusively related to transportation | of passengers or | | 23. Did the exe | mpt business clai | m expenses relat | ed to services provided | | |
| 1 | cargo or lease? | (9c1) | $\bot\!\!\!\!\!\bot\!$ | | | |) (See inst.) | | |
| 1 | (d) Residential property outside of Puerto Rico | | | | | - | use tax? | | |
| 1 | (1) Was more than 80% of the total income of | | | | | | expenses for tangible | | |
| | exclusively related to the lease of property to | | | | | | o, for use in its operations | | |
| 1 | 10. Did the exempt business claim expenses coned | | | | | | una tav? | | \perp |
| 1 | (a) Housing? (except business employees) | | | | | - | use tax? | | |
| | (b) Employees attending conventions outside the United States? | | | | icate the amount | | uring the previous year? | (25) | |
| Н | the officed States! | | ensatio | n to Directors | ioato trio arriburit | Ψ | | (==) | <u> </u> |
| Г | | 201114 | | centage of time | Percentage of | stocks owned | Compensation | on | |
| | Name of director | Social security number | | industry or business | | Preferred | Joinpensaul | | 00 |
| Ļ | | | | | 55 | . 10101100 | | | 00 |
| Part VI | | | | | | | | | 00 |
| Pa | | | | | | | | | 00 |
| | | | + | | | | | | 00 |
| 1 | Total compensation to directors | | | | | | | | 00 |
| Т | componential to unocolo minimum | | | n to Officers | | | ı | | 00 |
| Г | | 23 | | centage of time | Percentage of | f stocks owned | Compensation | on . | |
| | Name of officer | Social security number | devoted to | o industry or business | Common | Preferred | Joinpensaul | | 00 |
| l_ | | | + | | Johnnon | i ielelieu | | | 00 |
| Part VII | | | | | | | | | 00 |
| Par | | | | | | | | | 00 |
| | | | + | | | | | | 00 |
| | Total compensation to officers | | | | | | | | 00 |
| | | | | | | | 1 | | - |

Schedule N Incentives

Rev. 06.20



PARTIALLY EXEMPT INCOME UNDER ACT 8 OF 1987

20___

To be filed with Form 480.30(II)DI

Taxable year beginning on ______, ___ and ending on _____

| Taxpayer's Name | yer's Name | | | | | | |
|--|--|-----------------------|-----------|--|--|--|--|
| Type of Business | | Ca | se Number | | | | |
| Effective period for income: | Number of jobs directly related with manufactu | re or designated serv | rice: | | | | |
| Begins: | Current: | - | | | | | |
| Ends: | Required by Decree: | | | | | | |
| Part I Net Income Subject to Tax | | | | | | | |
| | | | | | | | |
| 1. Net operating income (or loss) for the year (Part VII, line 59) | | | 00 | | | | |
| 2. Less: Income from investments (See instructions) | | | 00 | | | | |
| 3. Net industrial development income (Subtract line 2 from line 1. If it is a | | | 00 | | | | |
| line 12) | | | 00 | | | | |
| 4. Net operating loss from the preceding year (See instructions. Subm5. Net industrial development income subject to special deductions (Subm | • | | 00 | | | | |
| Net industrial development income subject to special deductions (Sub- Special deductions for exempt businesses (See instructions Schedule) | , | (0) | [00_ | | | | |
| a) Payroll deduction | , | 00 | | | | | |
| b) Human resources training and improvement expenses deduction | | 00 | | | | | |
| c) Research and development expense deduction | · · · · · · · · · · · · · · · · · · · | 00 | | | | | |
| d) Investment on buildings, structures, machinery and equipment dec | | 00 | | | | | |
| e) Total deductions (Add lines 6(a) through 6(d)) | | | 00 | | | | |
| 7. Net taxable industrial development income after special deductions (Su | | | 00 | | | | |
| 8. Deduction for purchases of products manufactured in Puerto Rico (Se | , , | | 00 | | | | |
| Net industrial development income after deduction for purchases of produ | • | | 00 | | | | |
| 10. Basis period income under Act 135 or Act 73 (Schedule V Incentives, I | Part I, or Schedule X Incentives, Part I) | (10) | 00 | | | | |
| 11. Exempt amount: | | | | | | | |
| (a) % of line 9 (See instructions) | (11a) | 00 | | | | | |
| (b) % of line 10 if it is a renegotiated case under Act 13 | 35 or Act 73 (11b) | 00 | | | | | |
| 12. Net income subject to tax (Subtract line 11(a) from line 9 or line 11(b) from line 1 | rom line 10, whichever applies) (Act 185-2014 | .) (12) | 00 | | | | |
| Part II Computation of Tax | | | | | | | |
| Net income subject to normal tax (Same as line 12, Part I) | | (1) | 00 | | | | |
| Less: Surtax net income deduction (Check here if comes from Form A) | | | 00 | | | | |
| 3. Net income subject to surtax | , | | 00 | | | | |
| 4. Normal tax (Multiply line 1 by 18.5% 22% Oth | | | 00 | | | | |
| 5. Surtax (See instructions) | | | 00 | | | | |
| 6. Tax determined (Add lines 4 and 5) | | | 00 | | | | |
| 7. Recapture of credit claimed in excess (Schedule B Incentives, Part I, I | | | 00 | | | | |
| 8. Tax credits (Schedule B Incentives, Part II, line 30) | | (8) | 00 | | | | |
| 9. Tax liability (Subtract line 8 from the sum of lines 6 and 7. Transfer to F | orm 480.30(II)DI, Part I, line 1(a)) | (9) | 00 | | | | |

Retention Period: Ten (10) years

| Elette the amount of Part X, lites 1, 10 and 11, whichever apply | Part Special Surtax Section 3(a) of Act 8 of 1987 (Sec | e instructions) | | schedule iv incentives - rage |
|--|--|---|--------------------------|-------------------------------|
| 2. Enter the amount of Part VI, lines 1, 10 and 11, whorever appy | 1. Enter the amount of Part VI, line 15 (If it is more than \$1,000,000), | | ([*] | 00 |
| 4. Net industed evelopment income (Part I, subtract line 4 from line 3) | | | | |
| 5. Multiply line 4 by ,005. 5. Special starts (Errich here he smaller of line 3 or 5. In-case of decrees renepotated under Act 13s-1997, enter the average spool surfax paid on the years corresponding to the basis period) 7. Less: all Amount paid with authors development in some of the control of the con | | | | 3) 00 |
| 6. Special surfax (Enter here he smaller of line 3 or 5. In-case of decrees renegotiated under Act 135-1997, enter the average special surfax, part of the process pointing to the basis period on the years corresponding to the basis period on the years corresponding to the basis period on the years corresponding to the basis period of 10 or | | | | |
| on the years corresponding to the basis period. 1. Lass. a) Amount paid with authors developed in the or with original return. 2. Bulance of tax due (Subtract line 7(c) from line 6). 3. Bulance of tax due (Subtract line 7(c) from line 6). 3. Bulance of tax due (Subtract line 7(c) from line 6). 3. Amount paid with this return. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. Amount overgoid to be credited to the special sustax for 2020. 3. In the sample business under Act No. 8 of 1987 is generally subject to the prepayment of tollgate tax. 3. It is the exempt business such payment the prepayment of tollgate tax. 3. It is the exempt business such payment. 3. The exempt business selected the optional tax under Section 3A of Act 8 of 1987. 3. Office or more of the outstanding stocks are oncomed by individual. 3. It is amount industrial development income is exempt previous of Sections 2(e)(4), 2(e)(11) or 3(n) of Act 8 of 1987. 4. Not operating income for the year (Part I, line 1). 4. And operating income for the year (Part I, line 1). 5. Adjustments: 4. Not operating income for the year (Part I, line 1). 5. In the second business of the second section of the second and section of the second of the secon | | | | 5) |
| 7. Less: a) Amount paid with automatic extension of time or with original relution. 70 | · · · · · · · · · · · · · · · · · · · | | | |
| b) Amount paid in excess from previous year | | | | 6) 00 |
| c) Special credits granted (See instructions) | | | | |
| 0 Total payments (Add lines 7(a) through 7(c)) a) Tax 50 100 | | | | |
| 8. Balance of tax due (Subract line 7(cl) from line 6) 0 1 1 1 0 0 0 0 0 0 | | | | |
| b) Interests | | | | |
| o) Sucharges [10] 9. Amount paid with this return 0 1 Total (Add lines 8(a) through 8(c)) 8 0 0 0 0 0 0 0 0 0 | o. Editino of tax ado (odolidot into 7(d) from into 0) | | | |
| 9. Amount paid with this return | | | | |
| 9. Amount paid with this return | | | | d) 00 |
| Conditions that Exonerate from the Prepayment of Tollgate Tax | 9. Amount paid with this return | , | • | 9 00 |
| Each exempt business under Act No. 8 of 1987 is generally subjet to the prepayment of tollgate tax. Is the exempt business subjet to the prepayment? Yes No. 8 of 1987. The exempt business subjet to the prepayment of tollgate tax, indicate which of the following conditions exonerates such payment: The exempt business elected the optional tax under Section 3.4 of Act 8 of 1987. 50% or more of the outstanding stocks are owned by individuals. Is annual industrial development income is less than \$1,000,000. Its industrial development income is exempt pursuant to the provisions of Sections 2(e)(4), 2(e)(11) or 3(m) of Act 8 of 1987. The exempt business is covered under Section 4(e)(6) or Act 8 of 1987 (See instructions). The exempt business industrial Development Income is not exempt from the Prepayment of Tollgate Tax, continue with Part V | <u> </u> | | (1 | 0) |
| Is the exempt business subjet to the prepayment? | • | | | |
| If the exempt business is not subjet to the prepayment of folligate tax, indicate which of the following conditions exonerates such payment. The exempt business elected the optional tax under Section 3A of Act 8 of 1987. 50% or more of the outstanding stocks are owned by individuals. Its annual industrial development income is less than \$1,000,000. Its industrial development income is sess than \$1,000,000. Its industrial development income is sess than \$1,000,000. Its industrial development income is the exempt pursuant to the provisions of Sections \$2(e)(4), 2(e)(11) or 3(m) of Act 8 of 1987. The exempt business is covered under Section 4(a)(8) of Act 8 of 1987 (See instructions). If any portion of the Exempt Business Industrial Development Income is not exempt from the Prepayment of Tollgate Tax, continue with Part V. Part V Computation of Prepayment of Tollgate Tax 1. Net operating income for the year (Part I, line 1) | | | | |
| The exempt business elected the optional tax under Section 3A of Act 8 of 1987. | | | | |
| S0% or more of the outstanding stocks are owned by individuals. | | <u> </u> | onerates such payment: | |
| Its annual industrial development income is less than \$1,000,000. Its industrial development income is exempt pursuant to the provisions of Sections 2(e)(4), 2(e)(11) or 3(m) of Act 8 of 1987. The exempt business is covered under Section 4(a)(8) of Act 8 of 1987 (See instructions). If any portion of the Exempt Business Industrial Development Income is not exempt from the Prepayment of Tollgate Tax, continue with Part V. Part V | · | | | |
| It is industrial development income is exempt pursuant to the provisions of Sections 2(e)(4), 2(e)(11) or 3(m) of Act 8 of 1987. | • | | | |
| The exempt business is covered under Section 4(a)(8) of Act 8 of 1987 (See instructions). | • | | (44) 2() (4 - 1 0 (| 4007 |
| Fair Computation of Prepayment of Tollgate Tax, continue with Part V. | | | (11) or 3(m) of Act 8 of | 1987. |
| Part V Computation of Prepayment of Tollgate Tax | | | navment of Tollgate T | ax continue with Part |
| 1. Net operating income for the year (Part I, line 1) | | some is not exempt from the rive | ouyment of rongute it | ax, continue with rait |
| 2. Adjustments: a) Interestincome from certaininvestments under Section 2(i) (Seeinstructions) | Part V Computation of Prepayment of Tollgate Tax | | | |
| a Interestincome from certaininvestments under Section 2(i)(Seeinstructions) 20 00 | 1. Net operating income for the year (Part I, line 1) | | (1) | 00 |
| Divident adjustments (See instructions) Divident adjustments (Add lines 2(a) and 2(b)) Divident adjustments (Add lines 2(a) and 2(b)) Divident adjustments (Add lines 2(a) and 2(b)) Divident adjustments (If line 1 is more than line 2(c), enter the difference here. | 2. Adjustments: | | | |
| C) Total adjustments (Add lines 2(a) and 2(b)) | | | | |
| Industrial development income (IDI) after adjustments (If line 1 is more than line 2(c), enter the difference here. | | | | M |
| Otherwise, do not continue with this form) | | | | |
| 4. Less tax determined on industrial development income: a) Total tax (Part II, line 9) | | | | 00 |
| Dotal tax A trim Fine Control Contro | | <u> </u> | | |
| Column C | | | | |
| Other taxes (Add lines 4(a) through 4(c)) | | | | |
| 5. Net IDI available for distribution (Subtract line 4(d) from line 3) | | | 111 | 00 |
| 6. Determination of prepayment of tollgate tax (5% or | | | | |
| 7. Dividends declared from current earnings 8. Prepayment of tollgate tax attributable to current earnings (Multiply line 7 by 5% or | | | | |
| 8. Prepayment of tollgate tax attributable to current earnings (Multiply line 7 by 5% or 9. 9. 100 9. Prepayment of tollgate tax before credits (Subtract line 8 from line 6) 9 00 10. Less credits: a) Special credit granted (Do not exceed 50% of line 9) 00 b) Other credits (See instructions) (10b) 00 c) Total (Add lines 10(a) and 10(b)) (10c) 00 11. Total prepayment of tollgate tax (Subtract line 10(c) from line 9) (11) 00 12. Tollgate tax applied against the tax withheld attributable to current year distribution (12) 00 13. Total prepayment of tollgate tax liability (Add lines 11 and 12) (13) 00 14. Less: a) Current year estimated tollgate tax payments (14a) 00 b) Excess from previous years not included on line 14(a) (14b) 00 c) Amount paid with automatic extension of time or with original return (14c) 00 d) Total (Add lines 14(a) through 14(c)) (15b) 00 c) Surcharges (15c) 00 d) Total (Add lines 15(a) through 15(c)) (150) 00 elfo. Amount paid with this return (15c) 00 17. Amount overpaid to be credited to estimated prepayment of tollgate tax for year 2020 (17) | 7. Dividends declared from current earnings | (7) | 00 | |
| 10. Less credits: | 8. Prepayment of tollgate tax attributable to current earnings (Multiply line | 7 by 5% or | (8) | |
| a) Special credit granted (Do not exceed 50% of line 9) | |) | (9) | 00 |
| Dockstand 1 | a) Special gradit granted (Do not exceed 50% of line 0) | (10a) | 00 | |
| C Total (Add lines 10(a) and 10(b)) | b) Other credits (See instructions) | (10b) | | |
| 11. Total prepayment of tollgate tax (Subtract line 10(c) from line 9) | | | | 00 |
| 13. Total prepayment of tollgate tax liability (Add lines 11 and 12) | 11. Total prepayment of tollgate tax (Subtract line 10(c) from line 9) | | (11) | |
| 14. Less: a) Current year estimated tollgate tax payments | 12. Tollgate tax applied against the tax withheld attributable to current year | distribution | (12) | 00 |
| b) Excess from previous years not included on line 14(a) | 13. Total prepayment of tollgate tax liability (Add lines 11 and 12) | | (13) | 00 |
| c) Amount paid with automatic extension of time or with original return | | | | |
| d) Total (Add lines 14(a) through 14(c)) | | | | |
| 15. Balance of tax due (Subtract line 14(d) from line 13) | | | | <u> </u> |
| b) Interests | 15. Balance of tax due (Subtract line 14(d) from line 13) | a) Tax(15a) | 00 | 100 |
| d) Total (Add lines 15(a) through 15(c)) | , | b) Interests (15b) | | |
| 16. Amount paid with this return | | | | |
| 17. Amount overpaid to be credited to estimated prepayment of tollgate tax for year 2020 | 16. Amount noid with this return | | | |
| | | | | |
| Totalidati and tall tall tall tall | | · | (11) | 100 |

| | Part VI Gross Profit on Sales or Production and Other Income | | |
|-----|---|--------|-------|
| 1 | Net sales of goods or products (See instructions)(1) | 00 | |
| ١. | Less: Cost of goods sold or direct costs of production | 100 | |
| 2 | | | |
| | Inventory at the beginning of the year 1 O "C" 2 O "C" or "MV" | | |
| | | | |
| | Direct wages | | |
| | Other direct costs (From Part VIII, line 17) | | |
| | Cost of goods available for sale (Add lines 2 through 5) | | |
| | (1) | 00 | |
| | Total cost of goods sold or direct costs of production (Subtract line 7 from line 6) | | 100 |
| | Gross profit (or loss) on sale of goods or products (Subtract line 8 from line 1) | | 00 |
| | Designated services income | | |
| | Rent | | |
| | Interests | | l |
| | Royalties | . , | |
| | Other income (Submit detail) | | |
| 15. | Total income (Add lines 9 through 14) | (15) | 00 |
| | Part VII Deductions and Net Operating Income | | |
| A. | Deductions reported on informative returns: | | |
| | 1. Compensation to directors (Complete Part VI, page 3 of the return) | (1) | 00 |
| | 2. Compensation to officers (Complete Part VII, page 3 of the return) | (2) | 00 |
| | 3. Salaries, commissions and bonuses to employees (See instructions) | (3) | 00 |
| | 4. Salaries paid to young university students (Total \$) Department of the Treasury's Internship Program (Total \$) | _) (4) | 00 |
| | 5. Services rendered | (5) | 00 |
| | 6. Services subcontracted | (6) | 00 |
| | 7. Commissions to businesses | (7) | 00 |
| | 8. Lease, rent and fees paid (See instructions) (a) Personal \$ (b) Real \$ | (8) | 00 |
| | 9. Health or accident plans | | 00 |
| | 10. Property, contingency, public liability insurance and bonds (See instructions) | (10) | 00 |
| | 11. Telecommunication services | | 00 |
| | 12. Internet and cable or satellite television services | | 00 |
| | 13. Electric power | | 00 |
| | 14. Water and sewage | | 00 |
| | 15. Advertising | | 00 |
| | 16. Royalties | | |
| | 17. Special contribution for professional advisory services under Act 48-2013 (See instructions) | | |
| | 18. Homeowners association fees paid | (18) | 00 |
| | 19. Mortgage interests | (19) | 00 |
| | 20. Interests paid in automobiles financing lease (Submit Form 480.7D) | | 00 |
| | 21. Professional associations fees paid for the benefit of employees | | 00 |
| | 22. Certain other expenses (See instructions) | | 00 |
| | 23. Subtotal (Add lines 1 through 22) | | 00 |
| В. | Deductions not reported on informative returns: | 、 / | |
| | 24. Interests on business debts | (24) | 00 |
| | 25. Property taxes, patents and licenses: | 、 / | |
| | a) Property tax: Personal \$ Real \$ | (25a) | 00 |
| | b) Other taxes: Patents \$ Licenses \$ Others \$ | | 00 |
| | c) State Insurance Fund premiums | | 00 |
| | d) Sales and use tax (See instructions) | | 00 |
| | 26. Depreciation and amortization (Submit Schedule E) | | 00 |
| | 27. Depreciation for businesses with volume less or equal to \$3,000,000 (Submit Schedule E1) | | 00 |
| | | | 00 |
| | 28. Contributions to pension or other qualified plans (See instructions. Submit Form AS 6042.1) | | 00 |
| | | | 00 |
| | 30. Subtotal (Add lines 24 through 29) | (00) | I " |

| Rev. 06.20 | | | Sched | dule N Incentives - Page | | | | |
|--|----------------------------|---------------------------------------|--------|--------------------------|--|--|--|--|
| C. Other deductions: | | | | | | | | |
| 31. Social Security (FICA) | | | . (31) | 00 | | | | |
| 32. Unemployment insurance | | | . (32) | 00 | | | | |
| 33. Automobiles expenses (Mileage) | (See instructions) | | . (33) | 00 | | | | |
| 34. Other motor vehicle expenses (See instructions) | | | (34) | 00 | | | | |
| 35. Repairs and maintenance | | | (35) | 00 | | | | |
| 36. Travel expenses (Total expenses \$ | | | | 00 | | | | |
| 37. Meal and entertainment expenses (Total expenses \$ |) (See ins | structions) | . (37) | 00 | | | | |
| 38. Materials and office supplies | | · · · · · · · · · · · · · · · · · · · | | 00 | | | | |
| 39. Materials used directly in the trade or business | | | | 00 | | | | |
| 40. Stamps, vouchers and fees | | | (40) | 00 | | | | |
| 41. Shipping and postage charges | | | . (41) | 00 | | | | |
| 42. Uniforms | | | | 00 | | | | |
| 43. Parkings and toll | | | . (43) | 00 | | | | |
| 44. Office expenses (See instructions) | | | . (44) | 00 | | | | |
| · | | | | 00 | | | | |
| 46. Contributions to educational contributions accounts fo | r the employee's beneficia | ries (See instructions) | . (46) | 00 | | | | |
| 47. Expenses incurred or paid to stockholders, persons | | · · | | | | | | |
| · | | | | 00 | | | | |
| 48. Deduction for expenses incurred or paid to stockholders | | | | 00 | | | | |
| 49. Losses from fires, storm, other casualties or theft (See | | | | 00 | | | | |
| 50. Bad debts (See instructions) | , | | | 00 | | | | |
| 51. Management fees | | | | 00 | | | | |
| 52. Expenses in property leased to the Puerto Rico Indus | | | | | | | | |
| | · | | | 00 | | | | |
| 53. Expenses for dues, subscriptions and membershi | | | | 00 | | | | |
| 54. Expenses related to licenses and computer programs | • | | | 00 | | | | |
| 55. Other deductions (Submit detail) | • | , | | 00 | | | | |
| 56. Subtotal (Add lines 31 through 55) | | | | 00 | | | | |
| 57. Charitable contributions (See instructions) | | 00 | | | | | | |
| 58. Total deductions (Add lines 23, 30, 56 and 57) | | | | | | | | |
| 59. Net operating income (or loss) for the year (Line 15, Part VI less line 58. Enter here and in Part II, line1) | | | | | | | | |
| Part VIII Other Direct Costs | | , , | | | | | | |
| ltem | Amount | ltem | | Amount | | | | |
| 1. Salaries, wages and bonuses(1) | | 10. Electric power | (10) | 00 | | | | |

00 Tran
Retention Period: Ten (10) years

00

00

00

00

00

00

00

11. Water and sewage(11)

 13. Packing products expenses
 (13)

 14. Meals expenses paid to production employees
 (14)

 15. Depreciation (Submit Schedule E)
 (15)

16. Other direct costs (Submit detail)(16)

Transfer to Part VI, line 5)(17)

17. Total other direct costs (Add lines 1 through 16.

2. Social security tax (FICA)

3. Unenployment tax(3)

Health or accident plans

Property, contingency and public liability insurance

and bonds
Excise taxes / Use taxes

Sales and use tax on imports

Repairs and maintenance

State Insurance Fund premiums (4)

00 00

00

00

00 00

| Schedule N1 Incentives | COMPUTATIO | N OF THE | SPECIAL DED | UCTIONS FOI | R EXEMPT BUSINES | SSES UNDER | ACT 8 OF 1987 | | | |
|---|--|----------|------------------------------|-----------------|---------------------------------------|------------|--|----------|-------------------------------------|-----|
| Rev. 06.20 | | Taxable | e year beginning on | | Form 480.30(II) DI _ and ending on | | | | 20 | _ |
| axpayer's Name | | | 1 | Type of Decree: | Renegotiated | Em | ployer Identification Num | nber | Case Num | ber |
| ype of Business | Effective period for income: Begins: Ends: | | Converted C Extended | | | | Number of jobs directly related with manufacture or designated service: Current: Required by Decree: | | | |
| Part I Computation of th | e special deductions | (a) | Payroll Deduc (manufactur | | Training and Improvem Expenses | nent (c) | Research and Developn Expenses | nent (d) | Investment on I Structures and I | |
| 1. Deduction amount for the current ye | ar | (1) | 00 | 00 | | 00 | | 00 | | 00 |
| 2. Add line 1, columns (a) through (d) 3. Industrial development income (Sched | ule N Incentives, Part I, line 5) | (3) | 100 | 00 | | 00 | | 00 | | 00 |
| (If line 2 is more than line 3, do not c | ontinue. Complete Part II) | | | | | | | | | |
| Less: Special deductions according to (a) Payroll deduction | | (42) | | | 00 | | 00 | | | |
| (b) Training and improvement expe | nses | (4a) | 00 | | 100 | | 00 | | | |
| (c) Research and development exp | enses | (4c) | 00 | | 00 | | | | | |
| (d) Investment on buildings, structure | es and machinery | (4d) | 00 | | 00 | | 00 | | | |
| (e) Total lines 4(a) through 4(d) | | (4e) | | 00 | | 00 | | 00 | | |
| 5. Industrial development income to deter | mine the amount of | (5) | | | | 100 | | | | 00 |
| the deduction (Subtract line 4(e) from 6. Amount of deduction for: | n line 3) | (5) | | 00 | | 00 | | 00 | | 00 |
| (a) Payroll | | | | | | | | | | |
| (1) 5% of the production payroll (Er | nter 5% of the | | | | | | | | | |
| production payroll up to 50% of | line 5. Applies | | | | | | | | | |
| | tion 3(i)(2) or 3(i)(3)) | (6a1) | 00 | | | | | | | |
| (2) 15% of the production payroll (I | f line 3 is less than | | | | | | | | | |
| \$30,000 per production job, enter | er 15% of the | | | | | | | | | |
| production payroll up to 50% of | line 5. Applies to | (a. a.) | 00 | | | | | | | |
| | ler Section 3(i)(1)) | (6a2) | 00 | | | | | | | |
| (3) If line 3 is less than \$500,000 a keeps an average of 15 or more | | | | | | | | | | |
| \$100 000 here (See instruction | ns) | (6a3) | 00 | | | | | | | |
| (4) Enter the larger of line 6(a)1. | 6(a)2 or 6(a)(3) | (6a4) | | 00 | | | | | | |
| (b) Human resources training and imp | rovement expenses | (6b) | | | | 00 | | | | |
| (c) Research and development expe | enses | (6c) | | | | | | 00 | | |
| (d) Investment on buildings, structures | , machinery and | | | | | | | | | |
| | ,, | (6d) | | | | | | | | 00 |
| 7. Total deductions: (a) Current year (Lines 6(a)(4) throug | h G(d) as appliable) | (70) | | 00 | | 00 | | 00 | | 00 |
| (b) Preceding years | n 6(u), as applicable) | (7h) | | 00 | | 00 | | 00 | | 00 |
| (c) Total (Add lines 7(a) and 7(b)) | | (7c) | | 00 | | 00 | | 00 | | 00 |
| 3. Allowable deductions (Line 7(c) up to | the amount of line 5. | \ -/ | | | | | | , 55 | | |
| If it is less than line 5, enter the amour | nts on Schedule N | | | | | | | | | |
| Incentives, Part I, line 6(e), as applicabl | e. If it is more than line 5, complete | | | | | | | | | |
| Part II of this schedule) | | (8) | | 00 | | 00 | | 00 | | 00 |
| Carryforward deductions to subseque | | | | | | | | | | |
| more than line 5 and do not have to (See instructions) | complete Part II) | (9) | | | | | | | | |
| ISPR INSTRUCTIONS) | | (9) | | | | | | 00 | | 100 |

| Part II | Special Rules (Apply to the exempt business that is allowed to claim more than one of the deductions of is more than the Industrial Development Income of the year) | Columns a, b, c and d of F | Part I, and the sum of sa | aid deductions | Limit for the year | Carryforward to future years |
|--------------|--|----------------------------|---------------------------|----------------|--------------------|---------------------------------|
| Order to d | claim the special deductions | | | | | |
| 1. Industri | ial development income subject to special deductions (Schedule N Incentives, Part I, line 5) | (1) | | 00 | | |
| 2. Less: P | Payroll deduction (only manufacture) | | | | | |
| (a) 5% | 6 of the production payroll (Up to 50% of line 1) | (2a) | 00 | | | |
| (b) 15° | % of the production payroll (If line 1 is less than \$30,000 per production job, up to 50% of line 1) | (2b) | 00 | | | |
| (c) If Ii | line 1 is less than \$500,000 and the corporation keeps an average of 15 persons or more employed, | | | | | |
| en | ter \$100,000 | (2c) | 00 | | | |
| (d) En | nter the larger of line 2(a), 2(b) or 2(c) | (2d) | | 00 | | |
| 3. Industri | ial development income after the payroll deduction (Subtract line 2(d) from line 1. It cannot be less than zero) | (3) | | 00 | | |
| 4. Enter li | ine 2(d) but not to exceed the amount on line 1 (Enter on Schedule N Incentives, Part I, line 6(a)) | (4) | | | 00 | |
| 5. Industr | rial development income (Same as line 3) | (5) | | 00 | | |
| 6. Less: | Human resources training and improvement expenses deduction | (6) | | 00 | | |
| 7. Industri | ial development income after deduction (Subtract line 6 from line 5. It cannot be less than zero) | (7) | | 00 | | |
| 8. Enter li | ine 6 but not to exceed the amount on line 5 (Enter on Schedule N Incentives, Part I, line 6(b)) | (8) | | | 00 | |
| 9. Industr | rial development income (Same as line 7) | (9) | | 00 | | |
| 10. Less: F | Research and development expenses deduction | | | | | |
| (a) Pro | eceding year | (10a) | 00 | | | |
| (b) Cu | ırrent year | (10b) | 00 | | | |
| (c) To | tal lines 10(a) and 10(b) | (10c) | | 00 | | |
| 11. Industri | ial development income after deduction (Subtract line 10(c) from line 9. It cannot be less than zero) | (11) | | 00 | | |
| 12. Enter li | ine 10(c) but not to exceed the amount on line 9 (Enter on Schedule N Incentives, Part I, line 6(c)) | (12) | | | 00 | |
| 13. Excess | s of line 10(c) over line 9 | (13) | | | | 00 |
| 14. Industri | ial development income (Same as line 11. It cannot be less than zero) | (14) | | 00 | | |
| 15. Less: \$ | Special deduction for investment on buildings, structures, machinery and equipment | | | | | |
| (a) Pro | eceding year | (15a) | 00 | | | |
| (b) Cu | urrent year | (15b) | 00 | | | |
| (c) To | tal lines 15(a) and 15(b) | (15c) | | 00 | | |
| 16. Industri | ial development income after deduction (Subtract line 15(c) from line 14. It cannot be less than zero) | (16) | | 00 | | |
| 17. Enter li | ine 15(c) but not to exceed the amount on line 14 (Enter on Schedule N Incentives, Part I, line 6(d)) | (17) | | | 00 | |
| 18. Excess | s of line 15(c) over line 14 | (18) | | | | 00 |

Schedule V Incentives

Rev. 06.20



INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 135-1997

To be filed with Form 480.30(II)DI

| Taxable year begining on | | | | , and e | nding on, | | |
|--|---|---|--|--------------------------------|------------------------------------|-----------------|-------------------------------|
| Taxpayer's Nam | | , | | Type of Decree: New | Renegotiated | | nployer Identification Number |
| Type of Business | | | | Converted | Extended | Case Num | iber: |
| Effective period fo | orincome: | | I | • | ctly related with manufa | - | d service: |
| Begins: | Ends: | | | Current: | _ Required by Decree: | | |
| Part I | | Average Income (A | pplies only to re | enegotiated case | es) | | |
| | | mined in your decree: _ | | | | | |
| Part II | Net Income S | | | | | | |
| | | he year (Part V, line 59) structions) | | | | | (1) 00 |
| 3. Total industrial | development income (| orloss) (Subtract line 2 froi | m line 1. If an operating | gloss, do not continu | ie. Enterzero (-0-) here ar | nd on line 5) | |
| 4. Net operating | loss from preceding | year (See instructions). | | | | | (4) |
| | | e subject to special ded inesses (See instruction | | | al or less than 0, do not c | ontinue) | (5) |
| a) Payroll c | deduction | ······· | | ······ | | | 00 |
| | | d improvement expens | | | | | 00 |
| | | expense deduction ctures, machinery and e | | | | | 00 |
| e) Total ded | luctions (Add lines 6 | S(a) through 6(d) | | | | | 6e) 00 |
| 7. Net industrial of | development income | after special deductions | (Subtract line 6(e) fi | rom line 5) | | | (7) |
| 8. Deduction for p | ourcnases of product evelonment income a | s manufactured in Puerl after deduction for purcha | io Rico (See instructi ises of products man | ions) ufactured in Puerto F | Rico (Subtract line 8 from | line 7) | (8) 00 (9) |
| 10. Basis period ir | ncome under Act 73 | (Schedule X Incentives | s, Part İ) | | | (| (10) |
| 11. Less: Basis p | period income (San | ne as Part I. See inst | tructions) | | | | (11) |
| | Computation | e subject to tax (Subtrac | ot line 11 from the su | ım of lines 9 and 10. | . See instructions) (| O Act 185-2014) | (12) |
| Part III | | | 1c) Oother | % | | | |
| 2. Total tax (Mu | ultiply line 12, Part | 7% (1b) 4% (II by line 1) | | | | | 2) 00 |
| Recapture of c | credit claimed in exce | ess (Schedule B Incentiv | ves, Part I, line 3) | | ····· | | 3) 00 |
| Less credits: a) Special (| credits granted (Se | e instructions) | | | (4a) | | 00 |
| b) Credit for | products manufacti | ured in Puerto Rico (Se | e instructions) | | (4b) | (| 00 |
| c) Credit for | · losses of United St | ates parent company (n royalty payments | See instructions) | | (4c) | | 00 |
| e) Credit for | donation of an eligib | le conservation easeme | ent or donation of eli | gible land | (4a) | | 00 |
| f) Credit for | construction invest | ment in urban centers (| See instructions) | | (4f) | | 00 |
| g) Credit for h) Credit for | merchants affected purchases of product | by urban centers revita s manufactured in Puert | nzation (See instruc o Rico (Schedule X1 | lncentives. Part I. lir | (4g) | | 00 |
| i) Credit for | investment in research | ch and development (Sc | hedule X1 Incentives | s, Part III, line 7(a)) | (4i) | | 00 |
| j) Credit for in | nvestment in machiner | y and equipment (Schedu tric power (Schedule X1 I | lle X1 Incentives, Part | t IV, line 6 or 8, as appli | cable) (4j) | | 00 |
| l) Credit for | investment in strate | egic projects (Schedule | e X1 Incentives, Par | rt VII, line 5(a)) | (4k) | (| 00 |
| m) Credit for | industrial investmen | t (Schedule X1 Incentiv | es, Part VIII, line 6(a | a)) | (4m) | | 00 |
| n) Other ap | oplicable credits dits (Add lines 4(a) th | rough 4(n)) | | | (4n) L | | |
| 5. Totaltax liabili | ity (Subtract line 4(o) fr | rough 4(n))omthe sum <u>of lines 2 and 3</u> | 3. Enter the difference | here and on Form 48 | 0.30(II)DI,PartI, line 1(b) |) | 5) 00 |
| | 95% of line 5 | · / | | | | (| 6b) 00 |
| Part IV | Gross Profit or | Sales or Production | and Other Income | <u>e</u> | | | |
| | | (See instructions) | | | (1) | | 00 |
| Less: Cost of a linear state of the cost o | of goods sold or alrect the beginning of the | et costs of production | 2 C" o "MV" | (2) | 00 | | |
| 3. Purchase of | f materials or merc | year 1 "C" handise | | (3) | 00 | | |
| | | VI, line 17) | | | 00 | | |
| 6 Cost of good | ds available for sale | (Add lines 2 through 5 |) | (6) | 00 | | |
| 7. Less: Invent | ory at the end of the | year 10 "C" | 2 C "C" o "MV" | (7) | 00 | | 00 |
| | | costs of production (Subtraction (Subtraction) | | | | | 9) 00 |
| 10. Designated | services income | | | · | | (1 | 0) 00 |
| | | | | | | | |
| 13. Royalties | | | | | | ····· (1 | 3) 00 |
| 14. Other incon | ne (Submit detail) . | | | | | (1 | 4) 00 |
| 15. Total incon | ne (Add iines 9 thr | ough 14) | | | | (1 | 5) |

| Part V | Deductions and Net Operating Income | | |
|--|--|--|--|
| A. Dedu | luctions reported on informative returns: | | |
| 1. Cor | ompensation to directors (Complete Part VI, page 3 of the return) | (1) | 00 |
| 2. Cor | ompensation to officers (Complete Part VII, page 3 of the return) | (2) | 00 |
| 3. Sal | alaries, commissions and bonuses to employees (See instructions) | (3) | 00 |
| 5 Ser | adales participating vollegiments (Total v | | 00 |
| 6. Ser | ervices subcontracted | (6) | 00 |
| 7 Cor | ommissions to husinesses | (7) | 00 |
| 8. Lea | ease, rent and fees paid (See instructions) (a) Personal \$ (b) Real \$ | (8) | 00 |
| 9. Hea | ealth or accident plans | (9) | 00 |
| 10. Pro | roperty, contingency, public liability insurance and bonds (See instructions) | (10) | 00 |
| 11. Tel | elecommunication services | (11) | 00 |
| | lectric power | | |
| 13. Lie | /ater and sewage | (14) | |
| | dvertising | | |
| 16. Roy | ovalties | (16) | 1 100 |
| 17. Spe | pécial contribution for professional advisory services under Act 48-2013 (See instructions) | (17) | 00 |
| 18. Hor | omeowners association fees paid | (18) | 00 |
| 19. Mo | ortgage interests | (19) | 00 |
| 20. Inte | terests paid in automobiles financing lease (Submit Form 480.7D) | (20) | 00 |
| 21. Pro | rofessional associations fees paid for the benefit of employees | (21) | 00 |
| 22. Cer | ertain other expenses (See instructions) | (22) | 00 |
| ZO. OU | ubtotal (Add lines 1 through 22) | (23) | |
| 24 Inte | terests on business debts | (24) | 00 |
| | roperty taxes, patents and licenses: | (2 -7) | |
| a) | a) Property tax: Personal \$ Real \$ | (25a) | 00 |
| b) | a) Property tax: Personal \$ Real \$ | (25b) | 00 |
| c) | c) State Insurance Fund premiums | (25c) | 00 |
| d) | d) Sales and use tax (See instructions) | (25d) | 00 |
| 26. De | épreciation and amortization (Submit Schedule E) | (26) | 00 |
| 27. Dep | epreciation for businesses with volume less or equal to \$3,000,000 (Submit Schedule E1) | (27) | 00 |
| 28. Cor | ontributions to pension or other qualified plans (See instructions. Submit Form AS 6042.1) | (28) | 00 |
| 29. Dec | eduction for employers who employ handicapped persons (See instructions) | (29) | |
| C Other | er deductions: | (30) | 00 |
| | ocial Security (FICA) | (31) | 0 |
| | nemployment insurance | | |
| 33. Aut | utomobiles expenses (Mileage) (See instructions) | (33) | |
| 34. Oth | utomobíles expenses (Mileage) (See instructions)ther motor vehicle expenses (See instructions) | (34) | 0 |
| 35. Rei | epairs and maintenance | (35) | [0] |
| 36. Tra | ravel expenses (Total expenses \$) leal and entertainment expenses (Total expenses \$) (See instructions) | (36) | 0 |
| 37. Mea | leal and entertainment expenses (Total expenses \$) (See instructions) | (37) | 00 |
| Jo. Ma | aterials and office supplies | (38) | U |
| 39. Ma | aterials used directly in the trade or business | (39) | 00 |
| 40. Sta | tamps, vouchers and feeshipping and postage charges | (40) | 00 |
| 41. SNI | nipping and postage charges | (44) | |
| | niformo | (41) | 00 |
| 42. UIII 43. Par | niforms | (41) (42) | 0 |
| 43. Par | niformsarkings and toll | (41) (42) (43) | 00 |
| 43. Par 44. Off | niforms | (41) (42) (43) (44) | 00 |
| 43. Par 44. Off 45. Bar 46. Cor | niforms | (41) (42) (43) (44) (45) (46) | 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses\$ | (41) (42) (43) (44) (45) (46) (47) | 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ | (41) (42) (43) (44) (45) (46) (47) (48) | 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ | (41) (42) (43) (44) (45) (46) (47) (48) (49) | 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) ssess from fires, storm, other casualties or theft (See instructions) ad debts (See instructions) | (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) | 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. Der 49. Los 50. Bac 51. Ma | niforms | (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) | 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp | niforms | (41) (42) (43) (44) (45) (45) (46) (47) (47) (48) (50) (51) (50) | 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) cosses from fires, storm, other casualties or theft (See instructions) and debts (See instructions) lanagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C see instructions) | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) ompany (52) | 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. Der 49. Los 50. Bar 51. Ma 52. Exp (Se 53. Exp | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) assess from fires, storm, other casualties or theft (See instructions) and debts (See instructions) lanagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) | 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. Der 49. Los 50. Bac 51. Ma 52. Exp (Se 53. Exp 54. Exp | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) assess from fires, storm, other casualties or theft (See instructions) and debts (See instructions) lanagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) | (41) (42) (43) (44) (45) (46) (47) (47) (48) (50) (51) (52) (53) (54) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bar 51. Ma 52. Exp 53. Exp 54. Exp 55. Off 56. Sul | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses seleduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) and debts (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Companies of dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) uther deductions (Submit detail) ubtotal (Add lines 31 through 55) | | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. Los 50. Bac 51. Ma 52. Exp 53. Exp 54. Exp 55. Oth 56. Sul 57. Chi | niforms | | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 54. Exp 55. Oth 57. Ch | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) and debts (See instructions) lanagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) whose related to licenses and computer programs that cannot be capitalized (See instructions) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56, and 57) | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) (54) (55) (57) (58) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 55. Otf 56. Sul 57. Ch 58. To 59. Ne | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses seleduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) and debts (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Companies for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) where the deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) (54) (55) (57) (58) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. Dec 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 54. Exp 55. Oth 57. Coll 57. Sull 57. Tol | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses seleduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) and debts (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Companies for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) where the deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) (54) (55) (57) (58) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 54. Exp 55. Otf 56. Sul 57. Ch 58. To 59. Ne | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses seleduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) and debts (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Companies for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) where the deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) (54) (55) (57) (58) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. Dee 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 54. Exp 55. Oth 56. Sul 57. Ch 59. Ne | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) assess from fires, storm, other casualties or theft (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) ther deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) Other Direct Costs Item Amount Item | (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (53) (53) (54) (55) (56) (56) (59) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 55. Oth 56. Sul 57. Chi 58. Toh 59. Ne | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpensesincurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) assess from fires, storm, other casualties or theft (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) ther deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) Other Direct Costs Item | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (53) (54) (55) (57) (57) (58) (59) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 55. Otf 56. Sul 57. Ch 58. To 59. Ne Part VI | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpensesincurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) asses from fires, storm, other casualties or theft (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) ther deductions (Submit detail) uuthotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) Other Direct Costs Item | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (53) (55) (56) (59) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 55. Otf 56. Sul 57. Ch 58. To 59. Ne Part VI | niforms arkings and toll | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (53) (54) (55) (56) (57) (58) (59) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 55. Otf 56. Sul 57. Ch 58. To 59. Ne Part VI | niforms arkings and toll | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (53) (54) (55) (56) (57) (58) (59) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 53. Exp 55. Otf 56. Sul 57. Ch 58. To 59. Ne Part VI | niforms arakings and toll | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (53) (55) (56) (59) (10) (11) (12) (13) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 55. Otf 56. Sul 57. Ch 58. Tof 59. Ne Part VI | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ leduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) ssess from fires, storm, other casualties or theft (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) there deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) let operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) Other Direct Costs Item | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (53) (55) (56) (59) (10) (11) (11) (12) (13) (14) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 55. Otf 56. Sul 57. Ch 58. Tol 59. Ne Part VI | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ teduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) asses from fires, storm, other casualities or theft (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) there deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) Other Direct Costs Item | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) (54) (55) (56) (59) (11) (11) (12) (13) (14) (15) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 55. Otf 56. Sul 57. Ch 58. Tor 59. Ne Part VI | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) (54) (55) (56) (59) (11) (11) (11) (12) (13) (14) (15) (16) | 00 00 00 00 00 00 00 00 00 00 00 00 00 |
| 43. Par 44. Off 45. Bar 46. Cor 47. Exp 48. De 49. Los 50. Bac 51. Ma 52. Exp 55. Otf 56. Sul 57. Ch 58. Tor 59. Ne Part VI | niforms arkings and toll ffice expenses (See instructions) ank fees ontributions to educational contributions accounts for the employee's beneficiaries (See instructions) xpenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ teduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) asses from fires, storm, other casualities or theft (See instructions) anagement fees xpenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export C See instructions) xpenses for dues, subscriptions and memberships xpenses for dues, subscriptions and memberships xpenses related to licenses and computer programs that cannot be capitalized (See instructions) there deductions (Submit detail) ubtotal (Add lines 31 through 55) haritable contributions (See instructions) otal deductions (Add lines 23, 30, 56 and 57) Net operating income (or loss) for the year (Line 15, Part IV less line 58. Enter here and in Part II, line1) Other Direct Costs Item | (41) (42) (43) (44) (45) (46) (47) (48) (50) (51) (52) (53) (54) (55) (56) (59) (11) (11) (12) (13) (14) (15) (16) (16) (16) (16) (16) (16) (16) (16 | 00 00 00 00 00 00 00 00 00 00 00 00 00 |

| Schedule V1 Incentives | COMPUTATION | N OF THE SPECIAL D | EDUCTIONS FO | OR EXEMPT BUSINESSE | S UNDER ACT 13 | 5-1997 | | |
|---|--|------------------------------|-----------------------|--------------------------------------|------------------|-----------------------------|-------------------|-------------------------------|
| Rev. 06.20 | | - | To be filed with Forn | n 480.30(II)DI | | | 20 | 1 |
| THE WORK POLICE | | Taxable year beginning | on, | and ending on, | | | | J |
| Taxpayer's Name | | , , | Type of Decree: | • | Employer Ide | entification Number | Case | Number |
| Type of Business | Effective period for income: | | New | Renegotiated | | directly related with manu | | |
| | Begins: Ends: | | Convert Convert | ed C Extended | designated servi | ce: Current: | Required by Decre | e: |
| Part I Computation of | the special deductions | Payroll Ded (a) (manufact | | Training and Improvement b) Expenses | /-\ | and Development Expenses | | on Buildings, nd Machinery |
| Deduction amount for the current | year | (1) | 00 | | 00 | 00 | | 00 |
| 2. Add line 1, columns (a) through | h (d) | (2) 00 | | | | | | |
| | hedule V Incentives, Part II, line 5) | | 00 | | 00 | 00 | | 00 |
| (If line 2 is more than line 3, do not | t continue. Complete Part II) | | | | | | | |
| 4. Less: Special deductions according | | | | | | | | |
| | (4 | 4a) | | 00 | | 00 | | |
| | expenses(4 | | | | | 00 | | |
| | expenses(4 | | | 00 | | 100 | | |
| | uctures and machinery(4 | | | 00 | | 00 | | |
| - |)(4 | | 00 | | 00 | 00 | | |
| 5. Industrial development income to de | | | | | | | | |
| · | from line 3) | (5) | 00 | | 00 | 00 | | 00 |
| 6. Amount of deduction for: | · | | | | | | | |
| (a) Payroll | | | | | | | | |
| | ayroll up to 50% of line 5(6a | a1) 00 | | | | | | |
| (2) If line 3 is less than \$500 | | | | | | | | |
| | mployees, enter \$100,000(6a | a2) 00 | | | | | | |
| | 6(a)(1) or 6(a)(2)(6a | | 00 | | | | | |
| | d improvement expenses(6 | | | | 00 | | | |
| (c) Research and development | expenses(6 | 6c) | | | | 00 | | |
| (d) Investment on buildings, structure | | | | | | | | |
| equipment | (6 | 6d) | | | | | | 00 |
| 7. Total deductions: | | | | | | | | |
| (a) Current year (Line 6(a)(3) the | rough 6(d), as applicable)(7 | 7a) | 00 | | 00 | 00 | | 00 |
| | (7 | | | | | 00 | | 00 |
| | (b)) | | 00 | | 00 | 00 | | 00 |
| 3. Allowable deductions (Line 7(c) up | | | | | | | | |
| If it is less than line 5, enter the am | | | | | | | | |
| Incentives, Part II, line 6(e), as applicable | ole. If it is more than line 5, complete | | | | | | | |
| Part II of this schedule) | (| (8) | 00 | | 00 | 00 | | 00 |
| Carryforward deductions to subsequent | uent years (If line 7(c) is | | 100 | | 50 | 100 | | 100 |
| more than line 5 and do not have | e to complete Part II) | | | | | | | |
| | (| (9) | | | | 00 | | 00 |

Retention Period: Ten (10) years

| | | the exempt business that is allowed to claim more than one of the deductions of Cal Development Income of the year) | Columns a, b, c and d c | of Part I, and the sum of said dedu | ctions Li | mit for the year | Carryforward to future years |
|-----|--|---|-------------------------|-------------------------------------|-----------|------------------|---------------------------------|
| Ord | der to claim the special deductions | | | | | | |
| 1. | Industrial development income subject to | special deductions (Schedule V Incentives, Part II, line 5) | (1) | | 00 | | |
| 2. | Less: Payroll deduction (only manufacture) | | | | | | |
| | (a) 15% of the production payroll (If lin | e 1 is less than \$30,000 per production job, up to 50% of line 1) | (2a) | 00 | | | |
| | (b) If line 1 is less than \$500,000 and the | corporation keeps an average of 15 persons or more employed, | | | | | |
| | enter \$100,000 | | (2b) | 00 | | | |
| | (c) Enter the larger of line 2(a) or 2(b |) | (2c) | | 00 | | |
| 3. | Industrial development income after the p | ayroll deduction (Subtract line 2(c) from line 1. It cannot be less than zero) | (3) | | 00 | | |
| 4. | Enter line 2(c) but not to exceed the amo | unt on line 1 (Enter on Schedule V Incentives, Part II, line 6(a)) | (4) | | | 00 | |
| 5. | Industrial development income (Same a | as line 3) | (5) | | 00 | | |
| 6. | Less: Human resources training and in | provement expenses deduction | (6) | | 00 | | |
| 7. | Industrial development income after deduc | ction (Subtract line 6 from line 5. It cannot be less than zero) | (7) | | 00 | | |
| 8. | Enter line 6 but not to exceed the amoun | t on line 5 (Enter on Schedule V Incentives, Part II, line 6(b)) | (8) | | | 00 | |
| 9. | Industrial development income (Same a | s line 7) | (9) | | 00 | | |
| 10. | Less: Research and development expense | es deduction | | | | | |
| | (a) Preceding year | | (10a) | 00 | | | |
| | (b) Current year | | (10b) | 00 | | | |
| | (c) Total lines 10(a) and 10(b) | | (10c) | | 00 | | |
| 11. | Industrial development income after de | duction (Subtract line 10(c) from line 9. It cannot be less than zero) | (11) | | 00 | | |
| 12. | Enter line 10(c) but not to exceed the am | ount on line 9 (Enter on Schedule V Incentives, Part II, line 6(c)) | (12) | | | 00 | |
| 13. | Excess of line 10(c) over line 9 | | (13) | | | | 00 |
| 14. | Industrial development income (Same as | s line 11. It cannot be less than zero) | (14) | | 00 | | |
| 15. | Less: Special deduction for investment on | buildings, structures, machinery and equipment | | | | | |
| | (a) Preceding year | | (15a) | 00 | | | |
| | (b) Current year | | (15b) | 00 | | | |
| | (c) Total lines 15(a) and 15(b) | | (15c) | | 00 | | |
| 16. | Industrial development income after dedu | ction (Subtract line 15(c) from line 14. It cannot be less than zero) | (16) | | 00 | | |
| 17. | Enter line 15(c) but not to exceed the amo | ount on line 14 (Enter on Schedule V Incentives, Part II, line 6(d)) | (17) | | | 00 | |
| 18. | Excess of line 15(c) over line 14 | | (18) | | | | 00 |

Schedule X Incentives



INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 73-2008

20

| Rev. 06.20 | 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | To be filed: | with Form 480.30(II)DI | | | |
|--|--|---|--|-----------------------------|------------------------|----------|
| | THE POLICE | | , and ending on | | | |
| Taxpayer's Na | ime | | /pe of Decree: | , | Employer Identificatio | n Number |
| . , | | | New Rene | | | |
| Type of Busine | ess | | Community of | Case Nu | ımber: | |
| Effective perio | dforincome: | | Converted umber of jobs directly related w | vith manufacture or designa | tad sanvica: | |
| Lilective perio | d for income. | TVU | | _ | ited service. | |
| Begins: | Ends: | | | uired by Decree: | | |
| Part I | Basis Period | Average Income (Applies only to ren | egotiated decrees unde | er Section 13(b)(1)) | | |
| Basis period av | verage income as deterr | • | | | | |
| Part II | Net Income S | Subjet to Tax (Applies only to renegor | tiated decrees under Se | ection 13(b)(1)) | | |
| 1. Netoperati | ing income (or loss) for | the year (Part VI, line 59) | | | (1) | 00 |
| 2. Less: Inve | stment income (See in | nstructions)ome (or loss) (Subtract line 2 from line 1. If an o | onerating loss do not conti | | (2) | 00 |
| Enter zero | (-0-) here and on line | 9 5) | | | (3) | 00 |
| 4. Net operati | ing loss from preceding | year (See instructions) ne subject to special deduction (Subtract line 4 | from line 2 If it is equal or les | | (4)(5) | 00 |
| 6. Investmen | t on buildings, structu | res. machinery and equipment deduction | · | | (6) | 00 |
| Net indust | rial development incor | ne after special deduction (Subtract line 6 fror | m line 5) | | (7) | 00 |
| 8. Less: Bas 9. Net industr | is period income (Sa ial development income | me as Part I. See instructions)e subject to tax (Subtract line 8 from line 7. See in | nstructions. Continue with Par | t IV) (Act 185-2014) | (8) | 00 |
| Part III | | Subjet to Tax (Except renegotiated de | | | | |
| 1. Net operati | ing income (or loss) for | he year (Part VI, line 59) | | | (1) | 00 |
| 2. Less: Inve | stment income (See in | structions) | | | (2) | 00 |
| S. Fotal Indu | strial development inc (-0-) here and on line | ome (or loss) (Subtract line 2 from line 1. If an o | perating loss, do not contir | 1ue. | (3) | 00 |
| 4. Net operati | ing loss from preceding | year (See instructions) | | | (4) | 00 |
| | | me (Subtract line 4 from line 3.If it is equal or I ome subject to tax rates under the Code, as prov | | | (5)(6) | 00 |
| 7. Net industr | rial development incon | ne subject to special deduction (Subtract line 6 | from line 5. If it is equal or less | than 0, do not continue) | (7) | 00 |
| 8. Investmen | t on buildings, structu | res, machinery and equipment deduction subject to tax (Subtract line 8 from line 7. See in | notrustions Continue with Dar | + IV / / A at 195, 2014\ | (8) | 00 |
| Part IV | Computation | , | istructions. Continue with Far | (C) ACL 103-2014) | (9) | 100 |
| | | | | 0/, | | |
| 2. Total tax (| Multiply line 9, Part | > 8% (1b) 4% (1c) 2% (1d) 1 or III, as applicable, by line 1) | 2 170 (10) O Galor _ | | (2) | 00 |
| | | excess (Schedule B Incentives, Part I, line 3 | | | | 00 |
| 5. Less credit | | o) | | | · · | 00 |
| a) Credit for | purchases of products | manufactured in Puerto Rico (Schedule X1 Incer X1 Incerts II, line 5) | ntives, Part I, line 6) (5a) | | 00 | |
| | | and development (Schedule X1 Incentives, Par | | | 00 | |
| d) Credit for | investment in machinery | and equipment (Schedule X1 Incentives, Part IV, line | e 6 or 8, as applicable) (5d) | · | 00 | |
| | | ctric power (Schedule X1 Incentives, Part V, ctual property (Schedule X1 Incentives, Part \ | | | 00 | |
| g) Credit for | r investment in strategic | projects (Schedule X1 Incentives, Part VII, line | 5(a)) (5g) |) | 00 | |
| | | chedule X1 Incentives, Part VIII, line 6(a)) conservation easement or donation of eligible lar | | | 00 | |
| j) Credit fo | r construction investm | ent in urban centers (See instructions) | (5j) | | 00 | |
| k) Credit to I) Other an | r merchants affected t onlicable credits (See | y urban centers revitalization (See instruction nstructions) | (5k) (5k) | 1 | 00 | |
| m)Total cre | edits (Add lines 5(a) t | rough 5(I)) | | | (5m) | 00 |
| 6. Net tentati | ve tax (Subtract line t | 5(m) from line 4) | 0/ | | (6) | 00 |
| 8. Minimum t | entative tax (Multiply | line 9, Part II or III, as applicable, by line 7) | | | (8) | 00 |
| 9. Less: Tax | withheld on royalty p | ayments | | | (9) | 00 |
| 10. Willimum 11. Total tax I | iability (Enter the lard | rom line 8) er of lines 6 and 10. Transfer to Form 480.30 | O(II)DI, Part I, line 1(c)) | | (10) | 00 |
| 12. Enter here | e: 95% of line 11 (1 | 2a) 00 and 5% | % of line 11 | | (12b) | 00 |
| Part V | | on Sales or Production and Other Income | | | | |
| 1. Net sales | of goods or products st of goods sold or direc | s (See instructions) | (1) | | 00 | |
| 2. Inventory | at the beginning of the | year 1 0 "C" 2 0 "C" o "MV" (2 nandise (3 | 00 | - | | |
| | | | | | | |
| 5. Other dire | ect costs (From Part \ | II, line 17)(5 (Add lines 2 through 5) |) 100 | 1 | | |
| 7. Less: Inve | entory at the end of the | year 1 0 "C" 2 0 "C" o "MV" | <u> </u> | 1 | 00 | |
| o. Total cost 9. Gross pro | oi goods sold or direct ofit (or loss) on sale of | (4 (4 (4 (4 (4 (4 (4 (4 | (8) | | (9) | 00 |
| 10. Designate | ed servicés income . | 3 (| · | | (10) | 00 |
| 112. Interests | | | | | (12) | 00 |
| 13. Royalties 14. Other inc | ome (Submit detail) | ough 14) | | | (13) | 00 |
| 15 Total inc | ome /Add lines a the | ough 14) | | | άεί | 100 |

| Par | t VI Deductions and Net Operating Income | |
|----------|--|--------|
| Α. [| Deductions reported on informative returns: | 00 |
| 1 2 | I. Compensation to directors (Complete Part VI, page 3 of the return) | 00 |
| 3 | 3. Salaries, commissions and bonuses to employees (See instructions) | 00 |
| 4 | 4. Salaries paid to young university students (Total \$) Department of the Treasury's Internship Program (Total \$) (4) 5. Services rendered(5) | 00 |
| 5 | 5. Services rendered | 00 |
| 7 | S. Services subcontracted | 00 |
| 8 | B. Lease, rent and fees paid (See instructions) (a) Personal \$ (b) Real \$ (8) | 00 |
| 9 | 9. Health or accident plans | 00 |
| 10 |). Property, contingency, public liability insurance and bonds (See instructions) | 00 |
| 12 | Telecommunication services (11) Internet and cable or satellite television services (12) | 00 |
| 13 | B. Electric power(13) |) 00 |
| 14 | Water and sewage(14) | 00 |
| | 5. Advertising | |
| 17 | 5. Royalties | 00 |
| 18 | B. Homeowners association fees paid(18) | 00 |
| 19 |). Mortgage interests | 00 |
| 20 | 0. Interests paid in automobiles financing lease (Submit Form 480.7D) (20) 2. Professional associations fees paid for the benefit of employees (21) | 00 |
| 22 | 2. Certain other expenses (See instructions) | |
| 23 | 3. Subtotal (Add lines 1 through 22) (23) | |
| B. [| Deductions not reported on informative returns: | |
| | Interests on business debts | 00 |
| 25 | a) Property tax: Personal \$ Real \$ | 00 |
| | a) Property tax: Personal \$ Real \$ (25a b) Other taxes: Patents \$ Licenses \$ Others \$ (25b b) | 00 |
| | c) State Insurance Fund premiums | |
| 26 | d) Sales and use tax (See instructions) | 00 |
| 27 | 7. Depreciation and amortization (Submit Schedule E) | |
| 28 | 3. Contributions to pension or other qualified plans (See instructions. Submit Form AS 6042.1) | 00 |
| 29 | Deduction for employers who employ handicapped persons (See instructions) | 00 |
| | 0. Subtotal (Add lines 24 through 29) | 00 |
| | Social Security (FICA) |) 00 |
| 32 | Unemployment insurance (32) | 00 |
| 33 | Automobiles expenses (Mileage) (See instructions) | 00 |
| 34 | . Other motor vehicle expenses (See instructions) | 00 |
| 36 | Travel expenses (Total expenses \$) 36 | |
| 37 | Travel expenses (Total expenses \$) | 00 |
| 38 | Materials and office supplies | 00 |
| 39 40 | Materials used directly in the trade or business (39) Stamps, vouchers and fees (40) | |
| 41 | Shipping and postage charges(41) | |
| 42 | . Uniforms | 00 |
| 43 | Parkings and toll (43) Office expenses (See instructions) (44) | 00 |
| 44 | Bank fees (45) | |
| 46 | Contributions to educational contributions accounts for the employee's beneficiaries (See instructions) | 00 |
| 47 | Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses \$ (47) | 00 |
| 48 40 | Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) | 00 |
| 50 | Losses from fires, storm, other casualties or theft (See instructions) | |
| 51 | Management fees (51) | |
| 52 | Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export Company | 00 |
| 53 | (See instructions) | |
| 54 | Expenses for dues, subscriptions and memberships Expenses related to licenses and computer programs that cannot be capitalized (See instructions) | |
| 55 | Other deductions (Submit detail) | [00] |
| 56 57 | Subtotal (Add lines 31 through 55) | 00 |
| 57 58 | Charitable contributions (See instructions) | / |
| 59 | Net operating income (or loss) for the year (Line 15, Part V less line 58. Enter here and on line 1, Part II or III, as applicable) | |
| | t VII Other Direct Costs | |
| | Item Amount Item | Amount |
| _ | | Amount |
| ີ່. າ | Salaries, wages and bonuses (1) 00 10. Electric power (10) Social security tax (FICA) (2) 00 11. Water and sewage (11) | 00 |
| ۷. ع | Social security tax (FICA) (2) 00 11. Water and sewage (11) Unenployment tax (3) 00 12. Rent (12) | 00 |
| 4 | State Insurance Fund premiums | 00 |
| 5. | Health or accident plans | |
| | Property, contingency and public liability insurance and (Total expenses \$)(14) | 00 |
| | bonds | 00 |
| | Excise taxes / Use taxes | 00 |
| 8. | Sales and use tax on imports | 00 |
| () | Repairs and maintenance(17) | 100 |

Schedule X1 Incentives

Rev. 06.20



COMPUTATION OF TAX CREDITS FOR EXEMPT BUSINESSES **UNDER ACT 73-2008**

To be filed with Form 480.30(II)DI and ending on

| THE RELEASE OF THE PERSON OF T | Taxable year beginning on _ | , and ending on | | |
|--|---|--|------------------------------|----------------------------|
| Taxpayer's Name | | | | oyer Identification Number |
| Part I Credit for Po | urchases of Products Manufa | actured in Puerto Rico | | |
| Eligible purchases of products manu | | | | |
| Manufacturing business from | Employer identification number | Manufacturing business | | chases value |
| which the product is acquired | ' ' | identification number | Regular | Recycled |
| (a) | (b) | (c) | (d) | (e) |
| | | <u> </u> | | |
| | | (1) | | 00 00 |
| Allowable purchases credit: Allowable purchases credit: Allowable purchases credit: | 2 Additional Column | (1) 050() | | 00 |
| A) Products manufactured in Fig. Products made from recycled. | Jerto Rico (Multiply line 1, Column (| n (d) x 25%) (2a) (2b) | | 00 |
| c) Total credit (Add lines 2(a) | and 2(b)) | e) x 33%) (2b) L | | |
| 3. Credit carried from previous y | years (Submit schedule) | | | (3) 00 |
| 4. Total available credit (Add line | es 2(c) and 3) | | | (4) 00 |
| 5. Total tax (See instructions) | -fling E. Transfer to the correspor | nding schedule of the return, as applica | -hla) | (5) 00 00 |
| | | nding schedule of the return, as applica e 4) | | (-) |
| <u> </u> | • ` | - 4) | | (1) |
| Part Job Creation | | rector of the Puerto Rico Industrial Dev | | Vac No |
| • | | ector of the Pherio kico industrial per | velopment Company: | res O INO |
| Jobs created during the first year a) Viegues and Culebra | ar of operations by industrial zone: | (1a) | | 00 |
| b) Low development | x \$ 5,000 x \$ 2,500 | (1a) (1b) | | 00 |
| | x \$ 1,000 | (1c) | | 00 |
| d) High development | x \$ 0 | (1d) | | 00 |
| | | | | |
| Less: a) Other economic incenti b) Credit claimed in previ | | (3a) | | 00 |
| D) Offull Claimed in provi | ous years. | | 1 | |
| Year | | | 1 | |
| | | | 1 | |
| Amount | | (3b) | | 00 |
| c) Iotal (Add lines 5(a) a | and 3(b)) | | | (3c) 00 |
| | | ncentives, Part IV, line 5(b)) | | (1) |
| | | line 4) | | (9) |
| Credit for In | • ` | Development, Clinical Trials, Tox | | * * * |
| Intangible P | Property | • | | |
| | | irector of the Puerto Rico Industrial De | evelopment Company? | |
| 1 Eligible special investment (D | Detail in Part IX) | | | (1) 00 |
| 2. Allowable investment credit (M | Multiply line 1 x 50%) | | | (2) 00 |
| 3. Credit attributed against the tax | k liability for the current year (Up to | 50% of line 2. See instructions) | | (3) |
| | | var (Add lines 2 and 4) | | |
| | | ear (Add lines 3 and 4) | | |
| 5. Total available credit (200 iiii. | inst the tax liability for the current year | r (Not more than line 5. | | (b) |
| Transfer to the correspon | onding schedule of the return, as appl | olicable) (7a) | | 00 |
| b) Credit claimed against | st AEE and AAA expenses | (7b) | | 00 |
| c) Credit transferred to a | another person | (70) | | 00 |
| d) Total (Add lines /(a) t | through 7(c)) | n line 6) | | |
| | | n line 6) | | (8) 00 |
| | | Equipment for the Generation a | and Efficient Use of En | ergy |
| • | | rs Administration? Yes No | | - |
| | | ultiply line 1 × EOO/) | | |
| 2. Allowable credit for investment | in machinery and equipment (with a section 2/d)/1//Η) of Δct 7′ | ultiply line 1 x 50%) | - self-socoti | (2) |
| 3. Indicate if it is a business with decr | | 3 or a similar provision under any other inc | centives act: | |
| No (Continue with line 4) | JClions) | | | |
| | | | | (4) |
| 5. Multiply line 4 x 25% | | | | (5) |
| | | or 5. Transfer to the corresponding schedule of | | (6) |
| | | me as line 2) | | |
| 8. Credit to be claimed in the current schedule of the return as an | | substantial expansion, see instructions. To | ranster to the corresponding | (8) |

| Total royality payments | <u>Re</u> v | . 06.20 | | | So | <u>che</u> c | dule X1 Incentives - Page |
|--|---|---|--------------------------|------|--------------------------|--------------|---------------------------|
| 1. Credit carried from previous years (Submit schedule) 10 10 10 10 10 10 10 1 | | Part V Credit to Reduce the Cost of Electric Power | | | | | |
| 2. Cradit to be claimed (Transfer for the corresponding schedule of the return, as applicable) | Di | d you include with the return the certification from the Electric Power Authority? | Yes No | | | | |
| 2. Cradit to be claimed (Transfer for the corresponding schedule of the return, as applicable) | 1 | Credit carried from previous years (Submit schedule) | | | (| (1) | 00 |
| 3 | 2 | Credit to be claimed (Transfer to the corresponding schedule of the return, as ap | plicable) | | (| | |
| 1. Total royalty payments | 3 | Carryforward credit to subsequent years (Subtract line 2 from line 1. See instru | ctions) | | (| | 00 |
| 2. Allowable royalty credit: a) Exempt businesses subject to faved rate (Multiply line 1 x 12%). b) Exempt businesses subject to faved rate imposition (Multiply line 1 x 2%). c) Credit to be claimed (Transfer to Schedule X shoedule). d) Total available credit (Add line 2(a) or 2(b), as applicable, and line 3). c) Credit to be claimed (Transfer to Schedule X shoedule). c) Credit to be claimed (Transfer to Schedule X shoedule). c) Credit to selbaequent years (Subtract line 5 from line 4). c) Credit to subsequent years (Subtract line 5 from line 4). c) Credit credit as per Administrative Determination. c) Credit carried from previous years (Subtract Schedule). c) Credit carried from previous years (Subtract line 5 from line 4). c) Credit carried from previous years (Subtract Schedule). c) Credit to claimed in the current year: a) Against the stricklishif (Jubo 50% cline 4 Transfer to the corresponding schedule of the return, as applicable). c) Credit transferred to another person. d) Total credit claimed in the current year (Add lines 5(a) through 5(c)). c) Credit to a Schedule of the current year (Add lines 5(a) through 5(c)). c) Credit to a per Administrative Determination. d) Total credit carried from previous years (Subtract line 6(d) from line 3). c) Credit to be claimed and part to tax liability for the current year (Add lines 2 and 3). d) Condit carried from previous years (Subtract line 6(c) from line 4. Transfer to the corresponding schedule of the return, as applicable). d) Credit the sclaimed against the tax liability for the current year (Add lines 2 and 3). d) Condit carried from previous years (Subtract line 6(c) from line 5). d) Credit to be claimed against the tax liability for the current year (Add lines 2 and 3). e) Credit to be claimed and part to detail the expen | | Part VI Credit for the Transfer of Intellectual Property | | | | | • |
| 2. Allowable royalty credit 2 x Exempt businesses subject to fixed rate (flutiply line 1 x 12%) | 1 | Total royalty payments | | | | (1) | 00 |
| Discourage of the second content of the se | | | | | | | |
| 3. Credit carried from previous years (Submit schedule) | ı | a) Exempt businesses subject to fixed rate (Multiply line 1 x 12%) | (2a) | | | | |
| 4. Total available credit (Add line 2(a) or 2(b), as applicable, and line 3) (6) (7) (6) (7) | Ι, | b) Exempt businesses subject to alternate imposition (Multiply line 1 x 2%) | (2b) | | | | |
| S. Credit to be claimed (Transfer to Schedule X Incentives, Part IV, line 5(f)) | | | | | | | 0/ |
| Credit to subsequent years (Subtract line 5 from line 4) | 5 | Credit to be claimed (Transfer to Schedule X Incentives, Part IV, line 5(f)) | | | | ` ′ 🗀 | |
| Part VII Credit for Investment in Strategic Projects 1. Total credit as per Administrative Determination | | | | | | | |
| 1. Total credit as per Administrative Determination | | Part VII Credit for Investment in Strategic Projects | | | | . / | |
| 2. Credit carried from previous years (Submit schedule) | 1 | | | | | (1) | OC |
| 3. Total available credit (Add lines 1 and 2) | | | | | | ` ' | |
| 5. Credit to be claimed in the current year: a) Against the tax liability (Up to 50% of line 4. Transfer to the corresponding schedule of the return, as applicable) | 3 | . Total available credit (Add lines 1 and 2) | | | | | |
| a) Against Net Zieblijk (Upb 50% offine 4. Transfer to the corresponding schedule of the return, as applicable) (50) | | | | | | (4) | 00 |
| b) Against AEE and AAA expenses (Submit detail) c) Credit transferred to another person d) Total credit claimed in the current year (Add lines 5(a) through 5(c)) d) Total credit claimed in the current year (Add lines 5(a) through 5(c)) d) Carryforward credit to subsequent years (Subtract line 5(d) from line 3) Part VIII Industrial Investment Credit 1. Total credit as per Administrative Determination d) C2 Credit attributed against the tax liability for the current year as per Administrative Determination d) C3 Credit carried from previous years (Subtract line 5(d) from line 3) d) C6 Less: a) Credit carried from previous years (Subtract line 6(c) from line 4. Transfer to the corresponding schedule of the return, as applicable) b) Credit transferred to another person c) Total (Add lines 6(a) and 6(b)) c) Cordit (Add lines 6(a) and 6(b)) c) Cordit transferred to another person c) Total (Add lines 6(a) and 6(b)) c) Total (Add lines 6(a) and 6(b)) c) Part IX Detail of Expenses that Qualify as Special Eligible Investment Complete this part to detail the expenses of line 1, Part III of this Schedule. Column A Column B Column C Expenses incurred during the taxable year for which year and until the filing date of this return, including extension of time. 1. Salaries, commissions and bonuses to employees (Total \$) (See inst.) () 2. Payroll expenses | 15 | | turn as annlicable) (5a) | | 0 | 00 | |
| C) Credit transferred to another person (5c) (10) | ı | | | | | | |
| d) Total credit claimed in the current year (Add lines 5(a) through 5(c)) (50) (| c) Credit transferred to another person | | | | 00 | | |
| Part VIII | Ι. | d) Total credit claimed in the current year (Add lines 5(a) through 5(c)) | | | | | |
| 1. Total credit as per Administrative Determination | 6 | | | | | (6) | 00 |
| 2. Credit attributed against the tax liability for the current year as per Administrative Determination | | | | | | | |
| 3. Credit carried from previous years (Submit schedule) | | | | | | (1) | |
| 4. Total available credit attributed against the tax liability for the current year (Add lines 2 and 3) | 2 | Credit attributed against the tax liability for the current year as per Administrative L | Determination | | | | |
| 5. Total available credit (Add lines 1 and 3) | | | | | | | |
| 6. Less: a) Credit to be claimed against the tax liability for the current year (Not more than line 4. Transfer to the corresponding schedule of the return, as applicable). (a) (b) Credit transferred to another person (b) Credit transferred to another person (c) Total (Add lines 6(a) and 6(b)). (b) Credit transferred to subsequent years (Subtract line 6(c) from line 5). (c) (c) (d) (d) (lines 6(a) and 6(b)). (d) (ec) (d) (d) (lines 6(a) and 6(b)). (ec) (d) (d) (d) (lines 6(a) and 6(b)). (ec) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d | | | | | | | |
| Transfer to the corresponding schedule of the return, as applicable (6a) b) Credit transferred to another person (6b) (6c) | | Less: | | | | | |
| b) Credit transferred to another person c) Total (Add lines 6(a) and 6(b)) 7. Carryforward credit to subsequent years (Subtract line 6(c) from line 5) Part IX Detail of Expenses that Qualify as Special Eligible Investment Complete this part to detail the expenses of line 1, Part III of this Schedule. Column A Expenses incurred during the taxable year for which this return is filed. 1. Salaries, commissions and bonuses to employees (Total \$) (See inst.) (1) 2. Payroll expenses 3. Professional services 4. Insurance 4. Insurance 5. Other taxes, patents and licenses 6. Other taxes, patents and licenses 7. Rent 7. Quillities 9. Quillities 10. | ı | a) Credit to be claimed against the tax liability for the current year (Not more than lin | e 4. | | | <u>ν</u> | |
| Column C | ı | h) Credit transferred to another person | (6a) | | 0 | _ | |
| 7. Carryforward credit to subsequent years (Subtract line 6(c) from line 5) 7. 7. 7. 7. 7. 7. 7. 7 | ı | | | | | _ | 00 |
| Part IX Detail of Expenses that Qualify as Special Eligible Investment | 7 | Carryforward credit to subsequent years (Subtract line 6(c) from line 5) | | | | `' H | |
| Column A Column B Column C | | | | | | | |
| Expenses incurred during the taxable year for which this return is filed. Expenses incurred after the close of the taxable year and until the filing date of this return, including extension of time. | Co | <u> </u> | | | Column B | | Column C |
| Expenses incurred during the taxable year for which this return is filed. Total of this return, including extension of time. | | · · · · · · · · · · · · · · · · · · · | | | | | |
| this return is filed. of this return, including extension of time. 1. Salaries, commissions and bonuses to employees (Total \$) (See inst.) (1) 00 00 00 00 00 00 00 00 00 00 00 00 00 | ı | | | | the close of the taxable | | |
| Extension of time. | ı | | | nich | | te | Total |
| 1. Salaries, commissions and bonuses to employees (Total\$ | ı | | this return is filed. | | | | |
| 2. Payroll expenses (2) 00 00 00 3. Professional services (3) 00 00 00 4. Insurance (4) 00 00 00 5. Property taxes (5) 00 00 00 6. Other taxes, patents and licenses (6) 00 00 00 7. Rent (7) 00 00 00 8. Repairs and maintenance (8) 00 00 00 9. Utilities (9) 00 00 00 10. Materials and supplies (10) 00 00 00 11. Other expenses (Submit detail) (11) 00 00 00 | ı | | | | extension of time. | | |
| 3. Professional services (3) 00 00 00 4. Insurance (4) 00 00 00 5. Property taxes (5) 00 00 00 6. Other taxes, patents and licenses (6) 00 00 00 7. Rent (7) 00 00 00 8. Repairs and maintenance (8) 00 00 00 9. Utilities (9) 00 00 00 10. Materials and supplies (10) 00 00 00 11. Other expenses (Submit detail) (11) 00 00 00 | 1. | Salaries, commissions and bonuses to employees (Total \$) (See inst.) (1) | | | | | |
| 4. Insurance (4) 00 00 00 5. Property taxes (5) 00 00 00 6. Other taxes, patents and licenses (6) 00 00 00 7. Rent (7) 00 00 00 8. Repairs and maintenance (8) 00 00 00 9. Utilities (9) 00 00 00 10. Materials and supplies (10) 00 00 00 11. Other expenses (Submit detail) (11) 00 00 00 | 2. | Payroll expenses | | | | | |
| 5. Property taxes (5) 00 00 00 6. Other taxes, patents and licenses (6) 00 00 00 7. Rent (7) 00 00 00 8. Repairs and maintenance (8) 00 00 00 9. Utilities (9) 00 00 00 10. Materials and supplies (10) 00 00 00 11. Other expenses (Submit detail) (11) 00 00 00 | | | | | | | |
| 6. Other taxes, patents and licenses 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | | | |
| 7. Rent (7) 00 00 00 8. Repairs and maintenance (8) 00 00 00 9. Utilities (9) 00 00 00 10. Materials and supplies (10) 00 00 00 11. Other expenses (Submit detail) (11) 00 00 00 | | | | | | | |
| 9. Utilities (9) 00 00 00 10. Materials and supplies (10) 00 00 00 11. Other expenses (Submit detail) (11) 00 00 00 | 7. | Rent(7) | | 00 | 00 |) | 00 |
| 10. Materials and supplies (10) 00 00 00 11. Other expenses (Submit detail) (11) 00 00 00 | | | | | | | |
| 11. Other expenses (Submit detail) | | | | | | | |
| | | | | | | | |
| | 12 | Total (Transfer to line 1, Part III of this schedule) | | | | | |

Schedule AA Incentives

Rev. 06.20



INCOME TAX FOR EXEMPT BUSINESSES UNDER ACT 20-2012

To be filed with Form 480.30(II)DI

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

| Taxpayer's Name | Type of Decree: Renegotiated | Employer | Identification Number | | | | |
|---|---|---------------------|-----------------------|--|--|--|--|
| Type of Business | | Case Number: | | | | | |
| Cff-shire and defendances. | Converted | | ••• | | | | |
| Effective period for income: Begins: Ends: | Number of jobs directly related with manufacture Current: Required by Decree: | or designated servi | ce: | | | | |
| Part I Basis Period Average Income (Applies only to | renegotiated decrees under Article 4(c)) | | | | | | |
| Basis period average income as determined in your decree: | Basis period average income as determined in your decree: | | | | | | |
| Part II Net Income Subjet to Tax | | | | | | | |
| 1. Net operating income (or loss) for the year (Part V, line 59) | | (1) | 00 | | | | |
| 2. Net operating loss from preceding year (See instructions) | | (2) | 00 | | | | |
| Net services exportation income | | (4) | 00 | | | | |
| 5. Net services exportation income subject to tax (Subtract line 4 from line | 3) | (5) | 00 | | | | |
| Part III Computation of Tax | | | | | | | |
| 1. Fixed tax rate on eligible income (1a) 4% (1b) 3% 2. Tax rate on basis period average income (2a) Code (2b) 1 | (1c) Other% | | | | | | |
| 3. Tax on net income from eligible activity (Multiply line 5, Part II by line 1) | -ixed rate%_ | (3) | 00 | | | | |
| 4. Tax on basis period average income (Multiply line 4, Part II by line 2) | | (4) | 00 | | | | |
| 5. Tax determined (Add lines 3 and 4) | | (5) | 00 | | | | |
| Applicable credits (Submit detail) | I, line 1(d)) (Act 185-2014) | (7) | 00 | | | | |
| Part IV Gross Profit on Sales or Production and Other | | • | • | | | | |
| A. Sales of goods or products income | | | | | | | |
| Net sales of goods or products (See instructions) Less: Cost of goods sold or direct costs of production (From Part VI, lin | no 7) | (1) | 00 | | | | |
| 3. Gross profit (or loss) on sale of goods or products (Subtract line 2 from line 2 | 1) | (3) | 00 | | | | |
| B. Services income | • | | 00 | | | | |
| Designated services income | | (4) | 00 | | | | |
| 5. Rent | | | 00 | | | | |
| 6. Interests | | | 00 | | | | |
| 8. Other income (Submit detail) | | (8) | 00 | | | | |
| 9. Total income (Add lines 3 through 8) | | (9) | 00 | | | | |
| Part V Deductions and Net Operating Income | | | | | | | |
| A. Deductions reported on informative returns: 1. Compensation to directors (Complete Part VI, page 3 of the return) | | (1) | 00 | | | | |
| 2. Compensation to officers (Complete Part VII, page 3 of the return) | | (2) | 00 | | | | |
| Salaries, commissions and bonuses to employees (See instructions) Salaries paid to young university students (Total \$) Department | of the Treasury's Interschip Program (Total \$ | (3) | 00 | | | | |
| 5. Services rendered | or the freasury's internship Program (Total \$ |) (4) (5) | 00 | | | | |
| 6. Services subcontracted | | (6) | 00 | | | | |
| 7. Commissions to businesses | (h) Real \$ | (7) | 00 | | | | |
| 9. Health or accident plans | | (9) | 00 | | | | |
| 10. Property, contingency, public liability insurance and bonds (See instruction 11. Telecommunication services | ons) | (10) | 00 | | | | |
| 12. Internet and cable or satellite television services | | (11) | 00 | | | | |
| 13. Electric power | | (13) | 00 | | | | |
| 14.Water and sewage | | | 00 | | | | |
| 16. Rovalties | | (16) | 00 | | | | |
| 17. Special contribution for professional advisory services under Act 48-2013 (| See instructions) | (17) | 00 | | | | |
| 18. Homeowners association fees paid | | (18) | 00 | | | | |
| 19. Mortgage interests 20. Interests paid in automobiles financing lease (Submit Form 480.7D) 21. Professional associations foot paid for the basefit of ampleyed | | (20) | 00 | | | | |
| 21. Professional associations fees paid for the benefit of employees | | (21) | 00 | | | | |
| 23. Subtotal (Add lines 1 through 22) | | (23) | 00 | | | | |

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|--|--------------------------------|---|---------|-------------------------------|
| B. Deductions not reported on informative returns: | | | | |
| 24. Interests on business debts | | | (24) | 00 |
| 25. Property taxes, patents and licenses: | . ^ | | | 00 |
| a) Property tax: Personal \$ Rea | al \$ | s\$ | (25a) _ | 00 |
| b) Other taxes: Patents \$ License | es \$ Otner | S \$ | (25b) | 00 |
| | | | | 00 |
| 26. Depreciation and amortization (Submit Schedule E | | | | 00 |
| 27. Depreciation for businesses with volume less or equ | al to \$3 000 000 (Submit | Schedule F1) | (20) | 00 |
| 28. Contributions to pension or other qualified plans (See | instructions. Submit Form | 1AS 6042 1) | (28) | 00 |
| 29. Deduction for employers who employ handicapped | persons (See instructions) |) | (29) | 00 |
| 30. Subtotal (Add lines 24 through 29) | | | (30) | 00 |
| C. Other deductions: | | | | |
| 31. Social Security (FICA) | | | | 00 |
| 32. Unemployment insurance | | | (32) | 00 |
| 33. Automobiles expenses (Mileage 34. Other motor vehicle expenses (See instructions) | _) (See instructions) | | (33) | 00 |
| 34. Other motor vehicle expenses (See instructions) | | | (34) | 00 |
| 35. Repairs and maintenance | | | (35) | 00 |
| 36. Travel expenses (Total expenses \$ |) | | (36) | 00 |
| 37. Meal and entertainment expenses (Total expenses \$ |) (See ii | nstructions) | (37) | 00 |
| 38. Materials and office supplies | | | (30) | 00 |
| 39. Materials used directly in the trade or business . | | | | 00 |
| 40. Stamps, vouchers and fees41. Shipping and postage charges | | | (40) | 00 |
| 42. Uniforms | | | (42) | 00 |
| 43. Parkings and toll | | | (42) | 00 |
| 44. Office expenses (See instructions) | | | (44) | 00 |
| 45. Bank fees | | | (45) | 00 |
| 46. Contributions to educational contributions accounts for | or the employee's beneficia | aries (See instructions) | (46) | 00 |
| 47. Expenses incurred or paid to stockholders, persons | or related entities outside | e of Puerto Rico (See instructions) (Total expenses | ` ' | |
| \$ | | | (47) | 00 |
| 48. Deduction for expenses incurred or paid to stockholde | ers, persons or related entiti | es. fully deductible (See instructions) | (48) | 00 |
| 49. Losses from fires, storm, other casualties or theft (S | See instructions) | | (49) | 00 |
| 50. Bad debts (See instructions) | ······ | | (50) | 00 |
| 51. Management fees | | | (51) | 00 |
| Expenses in property leased to the Puerto Rico Indus Company (See instructions) | trial Development Compar | ny or Warehouse of the Puerto Rico Trade and Export | | 0.0 |
| Company (See instructions) | | | (52) | 00 |
| 53. Expenses for dues, subscriptions and membershi | ps | | (53) | 00 |
| 54. Expenses related to licenses and computer program | s that cannot be capitalized | d (See instructions) | (54) | 00 |
| 55. Other deductions (Submit detail) | | | (55) | 00 |
| 56. Subtotal (Add lines 31 through 55) | | | (50) | 00 |
| 57. Charitable contributions (See instructions) | | | (57) | 00 |
| 58. Total deductions (Add lines 23, 30, 56 and 57) 59. Net operating income (or loss) for the year (Line | 0 Part IV localing 58 Ent | or hore and in Part II. line 1) | (50) | 00 |
| | 3, Falt IV 1655 lille 30. Elle | er nere and in Farth, line 1) | (55) | |
| Part VI Cost of Goods Sold | | | | |
| Inventory at the beginning of the year 1 "C" | 2O "C" o "M" | | (1) | 00 |
| Purchase of materials or merchandise | | | (2) | 00 |
| 3. Direct wages | | | (3) | 00 |
| 4. Other direct costs (From Part VII, line 17) | | | (4) | 00 |
| Cost of goods available for sale (Add lines 1 thro | ugh 4) | | (5) | 00 |
| 6. Less: Inventory at the end of the year 1 To" 2 | | | | 00 |
| 7. Total cost of goods sold or direct costs of production | (Subtract line 6 from line 5) | (Transter to Part IV, line 2) | (7) | 00 |
| Part VII Other Direct Costs | A 1 | | | A |
| l ltem | ∆ mount | l ltem | | ∆mount |

| Part VII Other Direct Costs | | | |
|---|--------|--|--------|
| Item | Amount | ltem | Amount |
| 1. Salaries, wages and bonuses(1) | 00 | 10. Electric power(10) | 00 |
| 2. Social security tax (FICA)(2) | 00 | 11. Water and sewage(11) | 00 |
| 3. Unenployment tax(3) | | 12. Rent(12) | |
| 4. State Insurance Fund premiums (4) | | 13. Packing products expenses (13) | 00 |
| 5. Health or accident plans (5) | | 14. Meals expenses paid to production employees | |
| 6. Property, contingency and public liability insurance and | | (Total expenses \$) (14) | 00 |
| bonds(6) | 00 | 15. Depreciation (Submit Schedule E) (15) | 00 |
| 7. Excise taxes / Use taxes (7) | 00 | 16. Other direct costs (Submit detail) (16) | 00 |
| 8. Sales and use tax on imports(8) | 00 | 17. Total other direct costs (Add lines 1 through 16. | |
| 9. Repairs and maintenance | 00 | Transfer to Part VI, line 4)(17) | 00 |

Schedule BB Incentives

Rev. 06.20



INCOME TAX FOR ELIGIBLE BUSINESSES IN OPPORTUNITY ZONES UNDER ACT 60-2019

To be filed with Form 480.30(II)DI

| | • • | |
|----------------------------|------------------|--|
| Taxable year beginning on, | and ending on, _ | |

| Taxpayer's Name | Type of Decree: New | Renegotiated | Employer | Identification Number |
|---|-------------------------------|--|--------------------|-----------------------|
| Type of Business | Converted | Tronogotiatou | Case Number: | |
| Effective period for income | | atty related with manufacture o | | 00: |
| Effective period for income: Begins: Ends: | Current: | ctly related with manufacture o Required by Decree: | i designated servi | ue. |
| Part I Net Income Subject to Tax | | | | |
| <u>'</u> | | | <i>(</i> 0) | 00 |
| Net operating income (or loss) for the year (Part IV, line 59) Net operating loss from preceding year (See instructions) | | | | 00 |
| Net operating loss from preceding year (See instructions) Net eligible activity income subject to tax (Subtract line 2 from line 1) | | | | 00 |
| Part II Computation of Tax | | | (9) | 100 |
| 1. Tax determined (Multiply line 3 by 18.5%) | | | (1) | 00 |
| Applicable credits (Submit detail) | | | | 00 |
| Total tax (Subtract line 2 from line 1) (Transfer to Form 480.30(II)DI, Part | | | | 00 |
| Part III Gross Profit on Sales or Production and Other In | | | (-/ | |
| A. Sales of goods or products income | | | | |
| Net sales of goods or products (See instructions) Less: Cost of goods sold or direct costs of production (From Part IV, I | | | (1) | 00 |
| Less: Cost or goods sold or direct costs or production (From Part IV, 3. Gross profit (or loss) on sale of goods or products (Subtract line 2 from line | iine /) e 1) | | (2) | 00 |
| B. Services income | , | | | |
| Designated services income C. Other income | | | (4) | 00 |
| 5. Rent | | | | 00 |
| 6. Interests | | | ` ' ' | 00 |
| Other income (Submit detail) | | | (8) | 00 |
| 9. Total income (Add lines 3 through 8) | | | (9) | 00 |
| Part IV Deductions and Net Operating Income | | | | |
| Deductions reported on informative returns: Compensation to directors (Complete Part VI, page 3 of the return) | | | (1) | 00 |
| 2. Compensation to officers (Complete Part VII, page 3 of the return) | | | (2) | 00 |
| Salaries, commissions and bonuses to employees (See instructions) Salaries paid to young university students (Total \$) Department of the commission of t | of the Treasury's Inter | nship Program (Total \$ |) (4) | 00 |
| 5. Services rendered | | | (5) | 00 |
| Services subcontracted Commissions to businesses | | | (6) | 00 |
| Lease, rent and fees paid (See instructions) (a) Personal \$ | (b) Real \$ | | (8) | 00 |
| Health or accident plans | ons) | | (9) | 00 |
| 11. Telecommunication services | ····· | | (11) | 00 |
| 12. Internet and cable or satellite television services | | | (12) | 00 |
| 14. Water and sewage | | | (14) | 00 |
| 15. Advertising | | | | 00 |
| Special contribution for professional advisory services under Act 48-2013 | (See instructions) . | | (17) | 00 |
| 18. Homeowners association fees paid | | | | 00 |
| 20. Interests paid in automobiles financing lease (Submit Form 480.7D) | | | (20) | 00 |
| Professional associations fees paid for the benefit of employees Certain other expenses (See instructions) | | | (21) | 00 |
| 23. Subtotal (Add lines 1 through 22) | | | (23) | 00 |
| B. Deductions not reported on informative returns: 24. Interests on business debts | | | (24) | 00 |
| 25 Property taxes patents and licenses: | | | | |
| a) Property tax: Personal \$ Real \$ b) Other taxes: Patents \$ Licenses \$ | Others \$ | | (25a) (25h) | 00 |
| (c) State Insurance Fund premiums | | | (25c) | 00 |
| d) Sales and use tax | | | (25d) | 00 |
| 27. Depreciation for businesses with volume less or equal to \$3,000,000 (S | ubmit Schedule E1) |) | (27) | 00 |
| Contributions to pension or other qualified plans (See instructions. Submi 29. Deduction for employers who employ handicapped persons (See instructions). | it Form AS 6042.1) ctions) | | (28) | 00 |
| 30. Subtotal (Add lines 24 through 29) | | | (30) | 00 |

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|---------|--|------|---------------------------------|
| C. (| Other deductions: | | |
| 3 | 31. Social Security (FICA) | | 00 |
| (| 32. Unemployment insurance | (32) | 00 |
| (| 33. Automobiles expenses (Mileage) (See instructions) | (33) | 00 |
| | 33. Automobiles expenses (Mileage) (See instructions) | (34) | 00 |
| | 35. Repairs and maintenance | (35) | 00 |
| (| 36. Travel expenses (Total expenses \$) 37. Meal and entertainment expenses (Total expenses \$) (See instructions) | (36) | 00 |
| (| 37. Meal and entertainment expenses (Total expenses \$) (See instructions) | (37) | 00 |
| | 38. Materials and office supplies | (38) | 00 |
| (| 39. Materials used directly in the trade or business | (39) | 00 |
| 4 | 40. Stamps, vouchers and fees | (40) | 00 |
| 4 | 11. Shipping and postage charges | (41) | 00 |
| 4 | 12. Uniforms | (42) | 00 |
| 4 | 13. Parkings and toll | (43) | 00 |
| 4 | 44. Office expenses (See instructions) | (44) | 00 |
| 4 | 45. Bank fees | (45) | 00 |
| 4 | 46. Contributions to educational contributions accounts for the employee's beneficiaries (See instructions) | (46) | 00 |
| 4 | 47. Expenses incurred or paid to stockholders, persons or related entities outside of Puerto Rico (See instructions) (Total expenses | | 00 |
| | \$ | (47) | 00 |
| 4 | 48. Deduction for expenses incurred or paid to stockholders, persons or related entities, fully deductible (See instructions) | (48) | 00 |
| 4 | 49. Losses from fires, storm, other casualties or theft (See instructions) | (49) | 00 |
| | 50. Bad debts (See instructions) | (50) | 00 |
| | 51. Management fees | (51) | 00 |
| ! | 52. Expenses in property leased to the Puerto Rico Industrial Development Company or Warehouse of the Puerto Rico Trade and Export | | 00 |
| Ι. | Company (See instructions) | (52) | 00 |
| | 53. Expenses for dues, subscriptions and memberships | (53) | |
| | 54. Expenses related to licenses and computer programs that cannot be capitalized (See instructions) | (54) | 00 |
| 1 | 55. Other deductions (Submit detail) | (55) | 00 |
| | 56. Subtotal (Add lines 31 through 55) | (56) | 00 |
| | 57. Charitable contributions (See instructions) | (57) | |
| | 58. Total deductions (Add lines 23, 30, 56 and 57) | (58) | 00 |
| | 59. Net operating income (or loss) for the year (Line 9, Part III less line 58. Enter here and in Part I, line 1) | (59) | 00 |
| Pa | rt V Cost of Goods Sold | | |
| | 1. Inventory at the beginning of the year 10°C" 20°C" o "MV" | (1) | 00 |
| | 2. Purchase of materials or merchandise | (2) | 00 |
| | 3. Direct wages | (3) | 00 |
| | 4. Other direct costs (From Part VI, line 17) | (4) | 1 00 |
| | 5. Cost of goods available for sale (Add lines 1 through 4) | (5) | 00 |
| | 6. Less: Inventory at the end of the year 10"C" 20"C" o "MV" | (6) | 00 |
| | 7. Total cost of goods sold or direct costs of production (Subtract line 6 from line 5) (Transfer to Part III, line 2) | (7) | 00 |
| | rt VI Other Direct Costs | | |
| | Item Amount Item | | Amount |
| 4 | Tanoun Ta | (10) | 00 |
| Ι. | Salaries, wages and bonuses | (10) | |
| 2. | Social security tax (FICA)(2) 00 11. Water and sewage | | |
| 3. | Unenployment tax | | 00 |
| 4. | State Insurance Fund premiums | (13) | 00 |
| 5. | Health or accident plans | | |
| 6. | Property, contingency and public liability insurance and (Total expenses \$) | (14) | 00 |
| | bonds 6 00 15. Depreciation (Submit Schedule E) | | 00 |
| | Excise taxes / Use taxes | | 00 |
| ٠. و | | () | |
| Ö. | | (17) | 00 |
| 9. | Repairs and maintenance | (17) | 00 |

Retention Period: Ten (10) years