

LONG FORM		<input type="checkbox"/> RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)	Serial Number										
Liquidator	Reviewer	2000 GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY 2000											
INDIVIDUAL INCOME TAX RETURN		FOR CALENDAR YEAR 2000 OR TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____	<input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> DECEASED DURING THE YEAR										
R	M	RO	V1	V2	P1	P2	N	D	E	A	G	Payment Stamp	
First Name Initial Last Name Second Last Name										Social Security Number			
Postal Address										Date of Birth		Sex	
										Day Month Year		M Q F	
Zip Code										Spouse's Social Security Number			
"Place Label here".										Spouse's Date of Birth			
Spouse's First Name and Initial Last Name Second Last Name										Day Month Year		Home Telephone	
Home Address (Town or Urbanization, Number, Street)										Office Telephone		CHANGE OF ADDRESS	
Zip Code										Yes No		Receipt Number: _____ Amount: _____	

Part 1	YES NO	FILING STATUS AT THE END OF THE TAXABLE YEAR:	
	A. <input type="checkbox"/> <input type="checkbox"/>	United States Citizen?	1) <input type="checkbox"/> <input type="checkbox"/> Married living with spouse and filing jointly
	B. <input type="checkbox"/> <input type="checkbox"/>	Resident of Puerto Rico at the end of the year?	2) <input type="checkbox"/> <input type="checkbox"/> Married not living with spouse (Not head of household) (Indicate spouse's name and social security number)
	C. <input type="checkbox"/> <input type="checkbox"/>	Tax exempt income from Lottery of Puerto Rico?	3) <input type="checkbox"/> <input type="checkbox"/> Head of household
D. <input type="checkbox"/> <input type="checkbox"/>	Income from racetrack winnings in Puerto Rico?	4) <input type="checkbox"/> <input type="checkbox"/> Single	
E. <input type="checkbox"/> <input type="checkbox"/>	Other exempt income? (Submit Schedule)	5) <input type="checkbox"/> <input type="checkbox"/> Married filing separately (Indicate spouse's name and social security number)	
F. <input type="checkbox"/> <input type="checkbox"/>	Obligation to make payments to ASUME ?		
HIGHEST SOURCE OF INCOME:		GOVERNMENT CONTRACT	
G. <input type="checkbox"/> <input type="checkbox"/>	Government, Municipalities and Public Corporations Employee	J. <input type="checkbox"/> <input type="checkbox"/>	Retired/Pensioner
H. <input type="checkbox"/> <input type="checkbox"/>	Federal Government Employee	K. <input type="checkbox"/> <input type="checkbox"/>	Self-Employed (Indicate principal industry or business)
I. <input type="checkbox"/> <input type="checkbox"/>	Private Business Employee	<input type="checkbox"/> TAXPAYER <input type="checkbox"/> SPOUSE	
Your occupation _____ Spouse's occupation _____		2001 RETURN	
		<input type="checkbox"/> SPANISH <input type="checkbox"/> ENGLISH	

Part 2	1. Wages, Commissions, Allowances and Tips		A-Income Tax Withheld	B-Wages, Commissions, Allowances and Tips
	<input type="checkbox"/> <input type="checkbox"/>	ATTACH ALL YOUR WITHHOLDING STATEMENTS (FORMS 499R-2/W-2PR, 499R-2C/W-2CPR or W-2), AS APPLICABLE.	<input type="text" value="00"/>	<input type="text" value="00"/>
	<input type="checkbox"/> <input type="checkbox"/>	Total (Number of withholding statements with this return) <input type="checkbox"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
	C-Federal Government Wages (See instructions)..... (01)		Income Tax Withheld <input type="text" value="00"/>	Federal Wages (02) <input type="text" value="00"/>
	2. Other Income (or Losses):		(03) <input type="text" value="00"/>	(04) <input type="text" value="00"/>
	A) Interest income (Schedule F Individual, Part I, line 9)		(05) <input type="text" value="00"/>	(06) <input type="text" value="00"/>
	B) Distributable share on special partnerships profits (Submit Schedule F Individual and Schedule R)		(07) <input type="text" value="00"/>	(08) <input type="text" value="00"/>
	C) Distributable share on special partnerships losses (Submit Schedule R)		(09) <input type="text" value="00"/>	(10) <input type="text" value="00"/>
	D) Dividends from corporations and distributions from partnerships subject to withholding (Schedule F Individual, Part II, line 1A)..		(11) <input type="text" value="00"/>	(12) <input type="text" value="00"/>
	E) Dividends from corporations and distributions from partnerships not subject to withholding (Schedule F Individual, Part II, line 1B)..		(13) <input type="text" value="00"/>	(14) <input type="text" value="00"/>
	F) Distributable share on profits from Subchapter N corporations of individuals (Submit Schedule F Individual)		(15) <input type="text" value="00"/>	(16) <input type="text" value="00"/>
	G) Miscellaneous income (Submit Schedule F Individual).....		(17) <input type="text" value="00"/>	(18) <input type="text" value="00"/>
	H) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1)		(19) <input type="text" value="00"/>	(20) <input type="text" value="00"/>
	I) Income from annuities and pensions (Schedule H Individual, Part II, line 12)		(21) <input type="text" value="00"/>	(22) <input type="text" value="00"/>
	J) Alimony received (Payer's social security No. _____)(12)		(23) <input type="text" value="00"/>	(24) <input type="text" value="00"/>
K) Gain (or loss) from industry or business (Submit Schedule K Individual)		(25) <input type="text" value="00"/>	(26) <input type="text" value="00"/>	
L) Gain (or loss) from farming (Submit Schedule L Individual)		(27) <input type="text" value="00"/>	(28) <input type="text" value="00"/>	
M) Gain (or loss) from professions and commissions (Submit Schedule M Individual).....		(29) <input type="text" value="00"/>	(30) <input type="text" value="00"/>	
N) Gain (or loss) from rental business (Submit Schedule N Individual).....		(31) <input type="text" value="00"/>	(32) <input type="text" value="00"/>	
O) Gain (or loss) from sale or exchange of capital assets (Submit Schedule D Individual).....		(33) <input type="text" value="00"/>	(34) <input type="text" value="00"/>	
P) Net long-term capital gain on Investment Funds (Submit Schedule Q1)		(35) <input type="text" value="00"/>	(36) <input type="text" value="00"/>	
3. Total Gross Income (Add lines 1B, 1C and 2A through 2P).....		(37) <input type="text" value="00"/>	(38) <input type="text" value="00"/>	
4. Alimony Paid (Recipient's social security No. _____)(21)		(39) <input type="text" value="00"/>	(40) <input type="text" value="00"/>	
5. Adjusted Gross Income (Subtract line 4 from line 3).....		(41) <input type="text" value="00"/>	(42) <input type="text" value="00"/>	

Part 3	5. Adjusted Gross Income (From line 5, page 1) (01) 02 00
	6. STANDARD DEDUCTION: If you checked Box 1 in Part 1 enter \$3,000, Box 2 enter \$2,000, Box 3 enter \$2,600, Box 4 enter \$2,000. If you checked Box 5 and your spouse claimed itemized deductions enter zero. If your spouse did not itemize enter \$1,500 (02) 00
	7. Total itemized deductions (Schedule A Individual, Part I, line 16)..... (03) 00
	8. Standard or itemized deductions (Enter the larger of line 6 or 7)..... (04) 00
	9. Total additional deductions (Schedule A Individual, Part II, line 8) (05) 00
	10. Total deductions (Add lines 8 and 9)..... (06) 00
	11. PERSONAL EXEMPTION: If you checked Box 1 enter \$3,000, Box 2 enter \$1,300, Box 3 enter \$3,000, Box 4 enter \$1,300, Box 5 enter \$1,500 .. (07) 00
	12. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)
	A) Non university: Category (N) (10) _____ x \$1,300(11) 00
	B) University student: Category (U) (14) _____ x \$1,600 (15) 00
	C) Disabled, blind or age 65 or older: Category (I) (18) _____ x \$1,300(19) 00
	D) Total Exemption for Dependents (Add lines 12A, 12B and 12C)..... (20) 00
	13. Total Deductions and Exemptions (Add lines 10, 11 and 12D)..... (21) 00
	14. NET TAXABLE INCOME (Subtract line 13 from line 5. If line 13 is larger than line 5, enter zero)..... (30) 00

Part 4	15. TAX AS PER: (01) <input type="checkbox"/> 1 Tax Table <input type="checkbox"/> 2 Special tax on capital gains <input type="checkbox"/> 3 Nonresident alien (02) 00
	16. Gradual Adjustment Amount (Schedule P Individual, line 7)..... (03) 00
	17. Excess of Alternate Basic Tax over Regular Tax (Schedule O Individual, line 6)..... (04) 00
	18. Tax on eligible interest and interest from financial institutions subject to withholding (Schedule F Individual, Part I, line 5A and 5B)..... (05) 00
	19. Special tax on corporate dividends and partnerships distributions subject to withholding (Schedule F Individual, Part II, line 2A)..... (06) 00
	20. Tax on dividends from Capital Investment or Tourism Fund (Submit Schedule Q1)..... (07) 00
	21. Tax on IRA distributions of income from sources within Puerto Rico (Schedule F Individual, Part V, line 3D) (08) 00
	22. TOTAL TAX DETERMINED (Add lines 15 through 21)..... (09) 00
	23. Recapture of investment credit claimed in excess (Schedule B Individual, Part I, line 3)..... (10) 00
	24. Tax credits (Schedule B Individual, Part II, line 12)..... (11) 00
	25. TAX LIABILITY (Add lines 22 and 23 and subtract line 24. If it is less than zero, enter zero)..... (12) 00
	26. TAX WITHHELD OR PAID:
	A) Tax withheld on wages (Add lines 1A and 1C of Part 2)..... (13) 00
	B) Tax withheld on annuities and pensions (Schedule H Individual, Part II, line 13) (14) 00
	C) Other payments and withholdings (Schedule B Individual, Part III, line 13)..... (15) 00
	D) Total Tax Withheld or Paid (Add lines 26A through 26C)..... (16) 00
	27. AMOUNT OF TAX DUE (If line 25 is larger than line 26D, enter the difference here, otherwise, enter on line 32)..... (17) 00
	28. Less: Amount paid with automatic extension of time..... (18) 00
	29. BALANCE OF TAX DUE (If line 27 is larger than line 28, enter the difference here, otherwise, enter on line 32)..... (19) 00
	30. Less: Amount paid (a) With Return (20) 00
	(b) Trough Electronic Transfer (Transaction No. _____) (21) 00
	(c) Interest (22) 00
(d) Surcharges (23) 00	
31. BALANCE OF TAX DUE (Subtract lines 30(a) and 30(b) from line 29)..... (24) 00	
32. Amount overpaid (Subtract lines 26D and 28 from line 25. Indicate distribution on line A or B) (25) 00	
A) To be credited to estimated tax for 2001 (26) 00	
B) TO BE REFUNDED (If you want your refund to be deposited directly in an account, complete Part 5) (40) 00	

Part 5	AUTHORIZATION FOR THE DIRECT DEPOSIT OF THE REFUND	
	Route/Transit number <input type="text"/>	Type of account: <input type="checkbox"/> Checks <input type="checkbox"/> Savings
	Account number <input type="text"/>	
	Name on the account (Complete name in print letter as it appears on your account): _____	

I hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed. The declaration of the person that prepares this return (except the taxpayer) is with respect to the information received, and this information has been verified.

NOTE TO TAXPAYER If you paid a Specialist to prepare your return, he (she) must sign and write his (her) registration number in the space provided.	Date	Taxpayer's signature ✓
	Date	Spouse's signature ✓

04 Specialist's Name (Print letter)	Specialist's Signature	Name of the Firm or Business
Address	Date	Specialist's Social Security Number
	Register Number	Employer's Identification Number
	Self - employed (Check here) <input type="checkbox"/>	
Zip Code		

Schedule A Individual

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ITEMIZED AND ADDITIONAL DEDUCTIONS

200__

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

Taxpayer's name

Social Security Number

Part I Itemized Deductions (You must submit evidence to claim these deductions. See instructions)

1. Home mortgage interest:

10

Name of entity to whom payment was made	Mortgage	Loan Number	Amount	
Principal residence:	First			00 (01)
	Second			00 (02)
Second residence:	First			00 (03)
	Second			00 (04)
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions)				00 (05)
Loan Discounts (Points) Paid Directly by Borrower (See instructions)				00 (06)

Total home mortgage interest paid (07) 00

2. License plates for automobiles used for personal purposes (See instructions)

Plate Number _____ Date of Payment _____ Amount \$ _____

Total automobile license plates paid (08) 00

3. Child care expenses (See instructions. \$800 for one child; \$1,600 for two or more children) (09) 00

4. Rent paid (Landlord's social security No. _____) (10) (11) 00

5. Property tax on principal residence (12) 00

6. Casualty loss on your principal residence (See instructions) (13) 00

7. Medical expenses (Schedule J Individual, line 4) (14) 00

8. Charitable contributions (Schedule J Individual, line 8) (15) 00

9. Loss of personal property as a result of certain casualties (See instructions) (16) 00

10. Windmills expenses (17) 00

11. Orthopedic equipment expenses for handicapped persons:

Check: (18) 1 Taxpayer 2 Wife 3 Others (19) 00

12. Dependent's education expenses..... (20) 00

13. Solar equipment expenses..... (21) 00

14. Interest paid on students loans at university level (See instructions)..... (22) 00

15. Contributions to the Fund for Services Against Remediable Catastrophic Diseases (See instructions)..... (23) 00

16. **Total itemized deductions** (Add lines 1 through 15 and transfer to Part 3, line 7 of the return) (30) 00

Part II Additional Deductions (You must submit evidence to claim these deductions. See instructions)

1. Contributions to governmental pension or retirement systems (31) 00

2. Contributions to an Individual Retirement Account (Do not exceed from \$3,000 or \$6,000 if married) (32) 00

3. Deduction when both spouses work (33) 00

4. Deduction for Veterans (34) 00

5. Ordinary and necessary expenses (Schedule I Individual, line 8) (35) 00

6. Automobile loan interest (Do not exceed from \$1,200):
 Bank _____ Loan Number _____ (36) 00

7. Young people who work (See instructions) (37) 00

8. **Total additional deductions** (Add lines 1 through 7 and transfer to Part 3, line 9 of the return) (40) 00

Schedule A 1 Individual

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DEPENDENTS

200__

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

Name of taxpayer

Social Security Number




Part I

Dependents Information (See instructions)

55

Head of Household	(01)	First Name, Initial Last Name Second Name			Date of Birth	Relationship	Category J	Social Security Number
		NOT THE TAXPAYER / NOT THE SPOUSE						
First Name, Initial	Last Name	Second Name	Date of Birth Day / Month / Year	Relationship	Category (N) (U) (I) See instructions	Social Security Number		
(02)								
(03)								
(04)								
(05)								
(06)								
(07)								
(08)								
(09)								
(10)								

IMPORTANT INFORMATION

-  **Do not include the spouse in this schedule. A married individual who lives with his spouse is not a head of household for tax purposes, therefore, you should not include the wife's name on the box for head of household (line 01).**
-  **If a dependent entitles you the head of household filing status, do not claim him/her as a dependent.**
-  **In order to consider the exemption for dependents you must include this schedule with your return.**

Schedule B Individual

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

200__

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

Taxpayer's name

Social Security Number

Part I Recapture of Investment Credit Claimed in Excess

Table with 3 columns: Description, Column A, Column B, and Amount. Includes rows for total investment credit claimed in excess, recapture of investment credit claimed in excess paid in previous year, and recapture of investment credit claimed in excess paid this year.

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

Table with 3 columns: Description, Amount, and Code. Lists various tax credits such as credit for taxes paid to the United States, credit for investment Act No. 362 of 1999, and credit for contributions to the Educational Foundation for Free Selection of Schools.

Part III Other Payments and Withholdings

Table with 3 columns: Description, Amount, and Code. Lists other payments and withholdings including estimated tax payments for 2000, tax paid in excess in prior years, tax withheld to nonresidents, and total other payments and withholdings.

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

200__

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

Taxpayer's name	Social Security Number
Name of place to which taxes were paid	

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

1. Adjusted gross income from sources outside of Puerto Rico (See instructions).....		00
2. Optional standard or itemized deductions and additional deductions (Part 3, line 10 of the return).....		00
3. Adjusted gross income from sources outside of Puerto Rico (Same as line 1).....		00
4. Adjusted gross income from all sources (Part 2, line 5 of the return).....		00
5. Divide line 3 by line 4.....	%	
6. Multiply line 2 by line 5.....		00
7. NET INCOME FROM SOURCES OUTSIDE OF PUERTO RICO (Subtract line 6 from line 1).....		00

Part II Determination of Net Income from All Sources

1. Adjusted gross income from all sources (Part 2, line 5 of the return).....		00
2. Optional standard or itemized deductions and additional deductions (Part 3, line 10 of the return).....		00
3. NET INCOME FROM ALL SOURCES (Subtract line 2 from line 1).....		00

Part III Taxes Paid or Accrued to the United States, its Possessions and Foreign Countries

1. Credit claimed for taxes:	<input type="checkbox"/> Paid <input type="checkbox"/> Accrued	
2. (a) Date paid or accrued	(b) Taxes paid or accrued during the year	

Part IV Determination of Credit 30

1. Net income from sources outside of Puerto Rico (Part I, line 7)		00
2. Net income from all sources (Part II, line 3)		00
3. Taxes to be paid in Puerto Rico (Part 4, lines 15,16 and 17 of the return)(01)		00
4. Divide line 1 by line 2	%	
5. CREDIT (Multiply line 3 by line 4)		00
6. Taxes paid to the United States, its possessions and foreign countries (Part III, line 2(b))		00
7. CREDIT TO BE CLAIMED (Enter here and on Schedule B Individual, Part II, line 1, the smaller of line 5 or 6)	(10)	00

LIMITATION: THE CREDIT SHALL NOT EXCEED THE AMOUNT OF TAXES PAID TO THE UNITED STATES, ITS POSSESSIONS AND FOREIGN COUNTRIES.

Schedule D Individual

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CAPITAL GAINS OR LOSSES

200 _____

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

Taxpayer's name

Social Security Number

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
-------------------------	-------------------------	---------------------	--------------------	-----------------------	-------------------------	---------------------

52

Part I Short-Term Capital Assets Gains and Losses (Held 6 months or less)

				00	00	00	00
				00	00	00	00
				00	00	00	00
1. Net short-term capital gain (or loss)						(01)	00
2. Net short-term capital gain from investment funds (Submit Schedule Q1)						(02)	00
3. Distributable share on net short-term capital gain (or loss) from Estates or Trusts						(03)	00
4. Distributable share on net short-term capital gain (or loss) from Special Partnerships						(04)	00
5. Distributable share on net short-term capital gain (or loss) from Subchapter N Corporations of Individuals						(05)	00
6. Distributable share on net short-term capital gain (or loss) from Employees-Owned Special Corporations						(06)	00
7. Net short-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Submit detail)						(07)	00
8. Net capital loss carryover (Submit schedule)						(08)	00
9. Net short-term capital gain (or loss) (Add lines 1 through 8)						(10)	00

Part II Long-Term Capital Assets Gains and Losses (Held more than 6 months)

				00	00	00	00
				00	00	00	00
				00	00	00	00
10. Net long-term capital gain (or loss)						(10)	00
11. Distributable share on net long-term capital gain (or loss) from Estates or Trusts						(11)	00
12. Distributable share on net long-term capital gain (or loss) from Special Partnerships						(12)	00
13. Distributable share on net long-term capital gain (or loss) from Subchapter N Corporations of Individuals						(13)	00
14. Distributable share on net long-term capital gain (or loss) from Employees-Owned Special Corporations						(14)	00
15. Net long-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Submit detail)						(15)	00
16. Lump-Sum distributions from pension plans qualified by the Department of the Treasury						(16)	00
17. Net long-term capital gain (or loss) (Add lines 10 through 16)						(20)	00

Part III Net Capital Gains or Losses for Determination of the Adjusted Gross Income

18. Net capital gain (or loss) (Add lines 9 and 17)						(21)	00
19. If line 18 is more than zero, enter here and in Part 2, line 2 O of the return. If line 18 includes long-term capital gains, see instructions						(24)	00
20. If line 18 is a net loss, enter here and in Part 2, line 2 O of the return the smaller of the following amounts :							
a) The net loss on line 18, or							
b) \$1,000.....						(30)	00

Schedule D1 Individual

Rev. 05.00



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

200__

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

Taxpayer's name

Social Security Number

Part I Computation of Gain

- 1. Date in which the old residence was sold (day, month, year)
2. Were funds from an Individual Retirement Account (IRA) used to acquire the old residence?
3. Have you bought or built a new residence?
4. Selling price of the old residence
5. Expenses of sale
6. Total realized
7. Adjusted basis of residence sold
8. Gain realized on sale
9. If you haven't replaced your residence, do you plan to do so during the replacement period?

Part II One-Time Exclusion for Taxpayers Age 60 or Older (See instructions)

- 10. Who was age 60 or older on the date of sale?
11. Did the person who was age 60 or older own and use the property sold as his or her principal residence for a total of at least 3 years
12. If line 11 is "Yes", do you elect to take the once in a lifetime exclusion from the gain on the sale?
13. At the time of sale, who owned the residence?
14. Exclusion: Enter the smaller of line 8 or \$50,000 (\$25,000 if married filing separate returns)

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Residence

42

- 15. Recognized gain. If line 14 is zero, enter here the amount of line 8. Otherwise, subtract line 14 from line 8 and enter here
16. Fixing - up expenses of the old residence
17. Add lines 14 and 16
18. Adjusted sales price
19. (a) Enter date you moved into new residence (b) Cost of new residence
20. Subtract line 19(b) from line 18. If it is zero or less, enter zero
21. Taxable gain
22. Gain to be postponed
23. Adjusted basis of new residence

Schedule D2 Individual

Rev. 05.00



SPECIAL TAX ON NET LONG TERM CAPITAL GAINS

200__

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

Taxpayer's name

Social Security Number

Part I Computation of Special Tax on Net Long-term Capital Gains

56

1. Adjusted Gross Income (Part 2, line 5 of the return)	(01)		00
2. Less:			
(a) Excess of net long-term capital gain over the net short-term capital loss (See instructions)	(02)		00
(b) Excess of net long-term capital gain over the net short-term capital loss attributable to the investments in Tourism Development and Capital Investment Funds (Part 2, line 2P of the return)	(03)		00
(c) Excess of net long-term capital gain over the net short-term capital loss attributable to the sale of shares from an eligible corporation or partnership (See instructions)	(04)		00
(d) Total (Add lines 2(a) through 2(c))	(05)		00
3. Adjusted Gross Income (Subtract line 2(d) from line 1)	(06)		00
Note: Calculate your deductions for charitable contributions and medical expenses again (if any) based on your adjusted gross income from line 3 of this schedule. Do not change any of the amounts already entered on other schedules.			
4. Deductions and exemptions:			
(a) Enter the larger of standard or itemized deductions (Calculate again, if necessary. See instructions)	(07)		00
(b) Total additional deductions (Part 3, line 9 of the return)	(08)		00
(c) Personal exemption (Part 3, line 11 of the return)	(09)		00
(d) Total exemption for dependents (Part 3, line 12D of the return)	(10)		00
(e) Total deductions and exemptions (Add lines 4(a) through 4(d))	(11)		00
5. Net Taxable Income (Subtract line 4(e) from line 3. If it is less than zero, enter zero)	(12)		00
6. Determine the tax upon your income shown on line 5 according to tax tables and enter here	(13)		00
7. Multiply line 2(a) by 20%	(14)		00
8. Multiply line 2(b) by 10%	(15)		00
9. Multiply line 2(c) by 7%	(16)		00
10. Total tax under the alternate method (Add lines 6 through 9)	(17)		00

Part II Computation of Regular Tax over Net Taxable Income as per Return

11. Net taxable income (Part 3, line 14 of the return)	(18)		00
12. Tax on the amount on line 11 according to tax tables	(19)		00
13. Determined tax (Enter here and on page 2, Part 4, line 15 of the return, the smaller of line 10 or 12 and check(X) Special tax on capital gains)	(20)		00

Schedule E

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DEPRECIATION

200__

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

Taxpayer's Name

Social Security or Employer's Identification Number

1. Type of property (In the case of a building, specify the material used in the construction).	2. Date acquired.	3. Original cost or other basis (exclude cost of land). Basis for automobiles may not exceed \$25,000 per vehicle.	4. Depreciation claimed in prior years.	5. Estimated useful life to compute the depreciation.	6. Depreciation claimed this year.
					37

(a) Current Depreciation

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

(b) Flexible Depreciation

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

(c) Accelerated Depreciation

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

(d) Improvements Amortization

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

Note: Complete next line only if you are filling out Form 482.0 (Individual Income Tax Return - Long Form)

TOTAL: (Add total of lines (a) through (d) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies) (10) 00

Schedule F Individual

Rev. 05.00



OTHER INCOME

200__

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

Taxpayer's name

Social Security Number

Part I Interest 31		Column A	Column B	Column C	Column D
Payer's name	Account Number	Elegible interest subject to withholding	Interest subject to withholding from financial institutions	Interest not subject to withholding from financial institutions	Other interest
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
		00	00	00	00
1. Subtotal of interest..... (01)		00	(05) 00	(10) 00	(14) 00
2. Less: Interest exclusion (See instructions).....			(06) 00	(11) 00	
3. Total interest (02)		00	(07) 00	(12) 00	(15) 00
4. Add line 3, Columns C and D.....					(16) 00
5. 17% tax of line 3, Columns A and B (Enter in Part 4, line 18 of the return)..... (03)		00	(08) 00		
6. Tax withheld (Submit Form 480.6B)..... (04)		00	(09) 00		
7. Total tax withheld (Add line 6, Columns A and B. Enter on Schedule B Individual, Part III, line 4)..... (13)				00	
8. Option to pay taxes from interest in Column A and/or B as ordinary income (Enter here the amount from line 3, Columns A and/or B)..... (17)					00
9. Total interest (Add lines 4 and 8. Transfer to Part 2, line 2A of the return)..... (20)					00

Part II Corporate Dividends and Partnerships Distributions 34			
Payer's name and address	Account Number	Column A	Column B
		Subject to withholding	Not subject to withholding
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
Less: Exempt amount from dividends distributed under Act No. 26 of 1978			(00
1. Total distributed amount (Transfer the total of Column B to Part 2, line 2E of the return)..... (01)		00	(04) 00
2. Special tax: 10% of Column A (Enter in Part 4, line 19 of the return)..... (02)		00	
3. Tax withheld (Submit Form 480.6B. Enter on Schedule B Individual, Part III, line 5)..... (03)		00	

NOTE: If you elected to include the distribution indicated in Column A as ordinary income, do not consider line 2 and transfer the total of line 1, Column A to Part 2, line 2D of the return.

Schedule G Individual

Rev. 05.00



SALE OR EXCHANGE OF ALL TRADE OR BUSINESS ASSETS OF A SOLE PROPRIETORSHIP BUSINESS

200

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

Taxpayer's name

Social Security Number

Part I Questionnaire

- 1. Did you elect to defer the gain from the sale of the first sole proprietorship?
2. Adjusted basis of the new sole proprietorship
3. Did you sell your sole proprietorship during this year?
4. Date in which the first sole proprietorship was sold
5. (a) Did you buy a new sole proprietorship? (b) If you answered "Yes", enter date

Part II Computation of Gain

- 6. Selling price of the first sole proprietorship
7. Expenses of sale
8. Total realized
9. Adjusted basis of the first sole proprietorship
10. Gain realized on sale
11. If you haven't replaced your first sole proprietorship, do you plan to do so within the replacement period?

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Sole Proprietorship

44

- 12. Recognized gain. Enter the amount of line 10 here
13. Selling price of the first sole proprietorship
14. (a) Enter date you acquired the new sole proprietorship (b) Cost of new sole proprietorship
15. Purchasing commissions and expenses incurred in the new sole proprietorship
16. Reinvested total
17. Subtract line 16 from line 13
18. Taxable gain
19. Postponed gain
20. Adjusted basis of the new sole proprietorship

Schedule H Individual

Rev 05.00



INCOME FROM ANNUITIES OR PENSIONS

200_____

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

Taxpayer's name

Social Security Number

Recipient of pension (check one): **1** Taxpayer **2** Spouse

35

Date in which you began receiving the pension: Day____Month____Year____

Place where the service was performed: Puerto Rico United States Others _____

Pension granted by (check one): **1** ELA **2** Federal **3** Private Business Employer

Part I Determination of Cost to be Recovered (See instructions)

1. Cost of annuity (amount paid). If it is zero, enter zero on line 10 and go to Part II.....	(01)		00
2. Pension received in previous years	(02)		00
3. Less:			
(a) Taxable pension received in previous years	(03)		00
(b) Tax exempt pension received in previous years	(04)		00
4. Total (Add lines 3(a) and 3(b))	(05)		00
5. Cost of pension tax exempt recovered in previous years (Subtract line 4 from line 2)	(06)		00
6. Cost to be recovered (Subtract line 5 from line 1)	(07)		00

Part II Taxable Income (See instructions)

7. Total amount received in the year	(08)		00
8. Tax exempt amount (If you are age 60 or older, submit copy of birth certificate)	(09)		00
9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13)	(10)		00
10. Cost to be recovered (Same as line 6)	(11)		00
11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9)	(12)		00
12. Taxable pension income (Enter here the amount of line 11 or 3% of line 1, whichever is larger (but not larger than the amount of line 9). Enter this amount in Part 2, line 2 I of the Long Form or in Part 2, line 3 of the Short Form)	(13)		00
13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 26B of the Long Form or in Part 4, line 14B of the Short Form)	(14)		00

Schedule I Individual

Rev. 05.00



ORDINARY AND NECESSARY EXPENSES

200__

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

Taxpayer's name

Social Security Number

Part I **Detail of Expenses** (See instructions)

58

1. Meals and entertainment		
A.Total expenses incurred or paid	(01)	00
B.Reimbursed expenses (meals and entertainment)	(02)	00
C. Difference (If line 1B exceeds line 1A, enter the excess here and in Schedule F Individual, Part V)	(03)	00
D. If line 1A exceeds line 1B, enter 50% of line 1C (See instructions)	(04)	00
2. Other expenses		
A.Cost and maintenance of uniforms	(11)	00
B. Union dues, college memberships and professional associations	(12)	00
C. Purchase of educational materials by teachers	(13)	00
D. Purchase of technical books related to professional or technical work ...	(14)	00
E. Educational and improvement expenses of your profession or occupation.	(15)	00
F. Depreciation (Part II of this Schedule)	(16)	00
G. Other expenses related to your profession or occupation	(17)	00
H. Total other expenses (Add lines 2A through 2G. Enter total here)	(18)	00
I.Reimbursement of other expenses	(19)	00
J. Difference (If the amount on line 2 I exceeds the amount on line 2H, enter the excess here and on Schedule F Individual, Part V. Otherwise, go to line 2K)	(20)	00
K. If line 2H exceeds line 2 I, enter the excess on this line	(30)	00
3. Total ordinary and necessary expenses (Add lines 1D and 2K. Enter the amount on this line)	(31)	00
4. Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Long Form or Short Form)	(32)	00
5. Federal Government Wages (Part 2, line 1C of the Long Form or Part 2, line 2 of the Short Form)	(33)	00
6. Total wages (Add lines 4 and 5)	(34)	00
7. Multiply line 6 by 3% and enter here	(35)	00
8. Deduction for ordinary and necessary expenses (Enter here and in Part 3, line 7E of the Short Form or in Schedule A Individual, Part II, line 5 the smaller of the following amounts: line 3, line 7, or up to the limit of \$1,500 (\$750 if you are married filing separate returns))	(40)	00

Schedule K Individual

Rev. 05.00



INDUSTRY OR BUSINESS INCOME

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire 65

Employer's Identification Number, Industry or Business Income (check one), Date operations began, Case or concession number, Location of Industry or Business, Number of employees, Industrial Code, Code, Nature of industry or business, Fully Taxable, Partially Exempt.

Part II Determination of Gain or Loss 71

Table with 10 rows for net sales, cost of goods sold, gross income, operating expenses, net income, and tax on net income.

Part III Operating Expenses and Other Costs 81

Table with 23 rows for various operating expenses such as salaries, commissions, payroll, taxes, and depreciation.

Schedule L Individual

Rev. 05.00



FARMING INCOME

200__

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

Taxpayer's name

Social Security Number

Part I Questionnaire 66

Farming Income (check one): Taxpayer 1 Spouse 2

Date operations began:
Day ___ / Month ___ / Year ___

Employer's Identification Number Location of Farming Business - Number, Street and City

EXEMPT- Act No. 225 of 1995 (01)
Section 1023(s) Code (02)

Industrial Code Code Nature of farming business (i.e. milk-dairy, breeding of chicken, etc.)

Number of employees

Part II Determination of Gain or Loss 73

1. Net sales	(01)		00
2. Other income related to farming business	(02)		00
3. Total income (Add lines 1 and 2)	(03)		00
4. Cost of goods sold or direct costs of production:			
a) Beginning inventory	(04)		00
b) Plus: Purchases	(05)		00
c) Direct salaries	(06)		00
d) Other direct costs	(07)		00
e) Total (Add lines 4(a) through 4(d))	(08)		00
f) Less: Ending inventory	(09)		00
g) TOTAL COST OF GOODS SOLD (Subtract line 4(f) from line 4(e))	(10)		00
5. Gross income (Subtract line 4(g) from line 3)	(11)		00
6. Less: Operating expenses and other costs (Detail in Part III)	(12)		00
7. Net income	(13)		00
8. Less: Net operating loss from previous years (Submit schedule, see instructions)	(14)		00
9. Adjusted net income	(15)		00
10. Less: Exempt amount (90% of line 9)	(16)		00
11. Gain (or loss) (If is a gain, transfer to page 1, Part 2, line 2L of the return. If is a loss, see instructions)	(20)		00

Part III Operating Expenses and Other Costs 83

1. Salaries, commissions and allowances to employees	(01)		00
2. Commissions to businesses	(02)		00
3. Payroll expenses	(03)		00
4. Contributions to pension plans	(04)		00
5. Contributions to deferred income plans	(05)		00
6. Medical or hospitalization insurance	(06)		00
7. Interest on business debts	(07)		00
8. Rent paid	(08)		00
9. Property taxes	(09)		00
10. Other taxes, patents and licenses	(10)		00
11. Repairs	(11)		00
12. Motor vehicles expenses	(12)		00
13. Utilities	(13)		00
14. Insurance	(14)		00
15. Advertising	(15)		00
16. Travel expenses	(16)		00
17. Meal and entertainment expenses (Total expenses \$ _____) (See instructions)	(17)		00
18. Professional services	(18)		00
19. Materials and supplies	(19)		00
20. Depreciation and amortization (Submit Schedule E)	(20)		00
21. Bad debts	(21)		00
22. Other expenses (Submit detailed schedule)	(22)		00
23. Total (Transfer to Part II, line 6 of this Schedule)	(30)		00

Schedule M Individual

Rev. 05.00



PROFESSIONS AND COMMISSIONS INCOME

200__

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

Taxpayer's name

Social Security Number

Part I

Questionnaire

(You must fill out one schedule for each source of income)

67

Income from (check one): Taxpayer 1 Spouse 2

Check one: Professions 3 Commissions 4

Employer's Identification Number

Location of Principal Office - Number, Street and City

Date operations began:

Day ___ / Month ___ / Year ___

Industrial Code

Code

Nature of profession (i.e. lawyer, accountant, commission agent, etc.)

Number of employees

Part II

Determination of Gain or Loss

75

1. Income	(01)		00
2. Less: Operating expenses and other costs (Detail in Part III)	(10)		00
3. Net income	(11)		00
4. Less: Net operating loss from previous years (Submit schedule, see instructions)	(12)		00
5. Gain (or loss) (If is a gain, transfer to page 1, Part 2, line 2M of the return. If is a loss, see instructions)	(20)		00

Part III

Operating Expenses and Other Costs

85

1. Salaries, commissions and allowances to employees	(01)		00
2. Commissions to businesses	(02)		00
3. Payroll expenses	(03)		00
4. Contributions to pension plans	(04)		00
5. Contributions to deferred income plans	(05)		00
6. Medical or hospitalization insurance	(06)		00
7. Interest on business debts	(07)		00
8. Rent paid	(08)		00
9. Property taxes	(09)		00
10. Other taxes, patents and licenses	(10)		00
11. Repairs	(11)		00
12. Motor vehicles expenses	(12)		00
13. Utilities	(13)		00
14. Insurance	(14)		00
15. Advertising	(15)		00
16. Travel expenses	(16)		00
17. Meal and entertainment expenses (Total expenses \$ _____) (See instructions)	(17)		00
18. Professional services	(18)		00
19. Materials and supplies	(19)		00
20. Depreciation and amortization (Submit Schedule E)	(20)		00
21. Bad debts	(21)		00
22. Other expenses (Submit detailed schedule)	(22)		00
23. Total (Transfer to Part II, line 2 of this Schedule)	(30)		00

Schedule N Individual

Rev. 05.00



RENTAL INCOME

200__

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

Taxpayer's name

Social Security Number

Part I Questionnaire 68

Rental income (check one): Taxpayer 1 Spouse 2 Code

Location of rented property - Number, Street and City Fully Taxable (01) Partially Exempt: Act No. 78 of 1993 (02) Act No. 52 of 1983 (03) Act No. 8 of 1987 (04) Act No. 135 of 1997 (05)

Nature of rented property (i.e. residence, apartment, etc.) Case or concession number Number of employees

Part II Determination of Gain or Loss 77

Table with 3 columns: Description, Line Number, Amount. Rows include: 1. Income (01) 00, 2. Less: Operating expenses and other costs (10) 00, 3. Net income (11) 00, 4. Less: Net operating loss from previous years (12) 00, 5. Adjusted net income (13) 00, 6. Less: Exempt amount (14) 00, 7. Gain (or loss) (20) 00

Part III Operating Expenses and Other Costs 87

Table with 3 columns: Description, Line Number, Amount. Rows include: 1. Salaries, commissions and allowances to employees (01) 00, 2. Payroll expenses (02) 00, 3. Contributions to pension plans (03) 00, 4. Contributions to deferred income plans (04) 00, 5. Medical or hospitalization insurance (05) 00, 6. Interest on business debts (06) 00, 7. Property taxes (07) 00, 8. Other taxes, patents and licenses (08) 00, 9. Repairs (09) 00, 10. Motor vehicles expenses (10) 00, 11. Utilities (11) 00, 12. Insurance (12) 00, 13. Advertising (13) 00, 14. Travel expenses (14) 00, 15. Professional services (15) 00, 16. Maintenance (16) 00, 17. Depreciation and amortization (17) 00, 18. Other expenses (18) 00, 19. Total (30) 00

Schedule O Individual

Rev. 05.00



ALTERNATE BASIC TAX

200__

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

Taxpayer's name		Social Security Number
<p>1. Adjusted Gross Income (Enter the amount from Part 2, line 5 of the return)..... (01)</p>	91	00
2. Less:		
(a) Ordinary and necessary expenses (02)		00
(b) Long-term capital gain (03)		00
(c) Total..... (04)		00
3. Adjusted Gross Income for purposes of the Alternate Basic Tax (Subtract line 2(c) from line 1) (05)		00
4. Regular Tax (The sum of lines 15 and 16 from Part 4 of the return, or the sum of the tax determined on line 6 of Schedule D2 Individual, if applicable, and line 16 from Part 4 of the return) (06)		00
5. Determine the Alternate Basic Tax as follows: If the Adjusted Gross Income (line 3) is:		
(a) \$75,000 but not over \$125,000 (\$37,500 to \$62,500, if married filing separate return), multiply line 3 by 10%.		
(b) Over \$125,000 but not over \$175,000 (over \$62,500 but not over \$87,500, if married filing separate return), multiply line 3 by 15%.		
(c) Over \$175,000 (over \$87,500, if married filing separate return), multiply line 3 by 20%.		
This is your Alternate Basic Tax (Enter the corresponding amount on this line) (07)		00
6. Excess of Alternate Basic Tax over Regular Tax (Subtract line 4 from line 5. If line 4 is larger than line 5, enter zero . If line 5 is larger than line 4, enter the difference here and transfer to Part 4, line 17 of the return) (10)		00

Schedule P Individual

Rev. 05.00



GRADUAL ADJUSTMENT

200__

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

Taxpayer's name	Social Security Number						
<p>1. Net Taxable Income (Part 3, line 14 of the return or the net taxable income from Schedule D2 Individual, line 5)..... (01) 93 00</p> <p>2. Enter \$75,000 (\$37,500, if married filing separate return)..... (02) 00</p> <p>3. Subtract line 2 from line 1..... (03) 00</p> <p>4. 5% of line 3..... (04) 00</p> <p>5. Limit:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">(a) Enter \$6,655 (\$3,327, if married filing separate return)..... (05)</td> <td style="width:50%; border: 1px solid black; height: 20px;"></td> <td style="width:10%; border: 1px solid black; text-align: center;">00</td> </tr> <tr> <td>(b) Plus: 33% of personal exemption and exemption for dependents (Line 11 and line 12D from Part 3 of the return)..... (06)</td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; text-align: center;">00</td> </tr> </table> <p>6. Total limit (Add lines 5(a) and 5(b))..... (07) 00</p> <p>7. Gradual adjustment (The smaller of line 4 or 6. Enter here and in Part 4, line 16 of the return)..... (10) 00</p>		(a) Enter \$6,655 (\$3,327, if married filing separate return)..... (05)		00	(b) Plus: 33% of personal exemption and exemption for dependents (Line 11 and line 12D from Part 3 of the return)..... (06)		00
(a) Enter \$6,655 (\$3,327, if married filing separate return)..... (05)		00					
(b) Plus: 33% of personal exemption and exemption for dependents (Line 11 and line 12D from Part 3 of the return)..... (06)		00					



SPECIAL PARTNERSHIP

200

Taxable year beginning on _____ and ending on _____

Taxpayer's Name _____

Social Security or Employer's Identification No. _____

Part I Adjusted Basis Determination of a Partner in one or more Special Partnerships		Column A	Column B	Column C
Name of entity				
Employer's identification number				
1. Adjusted basis at the end of the previous taxable year				
2. Basis increase:				
(a) Partner's distributable share on income and profits claimed on previous year (See instructions)				
(b) Contributions made during the year				
(c) Special partnership's capital assets gain.....				
(d) Exempt income				
(e) Farming income deduction granted by Section 1023(s) of the Code				
(f) Other income or gains (See instructions).....				
(g) Total basis increase (Add lines 2(a) through 2(f))				
3. Basis decrease:				
(a) Partner's distributable share on partnership's loss claimed on previous year				
(b) Special partnership's capital assets loss				
(c) Distributions during the year				
(d) Credits claimed the preceding year (See instructions)				
(e) Withholding at source during the year				
(f) No admissible expenses for the year				
(g) Distributable share on losses from exempt operations during the year				
(h) Total basis decrease (Add lines 3(a) through 3(g))				
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(h). Transfer this amount to line 6(a))				
Part II Determination of Partner's Allowable Losses in one or more Special Partnerships 65				
5. (a) Partner's distributable share on partnership's loss for the year				
(b) Loss carryover from previous years (See instructions)				
(c) Total losses (Add lines 5(a) and 5(b))				
6. (a) Adjusted Basis (Part I, line 4)				
(b) Partnership's debits under Tourism Incentives Act or Tourism Development Act attributable to partner				
(c) Total partner's adjusted basis (Add lines 6(a) and 6(b)).....				
7. Distributable share on partnership's net income for the year (See instructions)				
8. Excess of net income (or loss) on distributable share (Subtract line 5(c) from line 7)				
• If line 8 is zero or more than zero, do not complete the rest of the form (Transfer these amounts to Schedule F Individual, Part III or Form 480.10 or 480.20, Part IV, line 15)				
• If line 8 is less than zero, continue with line 9.				
9. Available losses (The smaller of lines 6(c) or 8)				
10. Total losses (Add losses determined on line 9, Columns A through C)				
11. Partner's net income without considering losses from special partnerships (See instructions)				
12. 50% of line 11				
13. Allowable Loss (Enter the smaller of line 10 or 12. Enter this amount on Form 482.0, Part 2, line 2C or Form 480.10 or 480.20, Part IV, line 16) .. (10)				
14. Loss carryforward for next year (Add lines 7 and 13 and subtract this amount from line 5(c))				