

5. Adjusted Gross Income (From line 4, page 1).....		02.....(01)		00
6. STANDARD DEDUCTION AND PERSONAL EXEMPTION				
If you checked Box 1 in Part 1, enter \$6,000, Box 2 enter \$3,300, Box 3 enter \$5,600, Box 4 enter \$3,300.....				
		(02)		00
7. ADDITIONAL DEDUCTIONS (You must submit evidence in order to claim these deductions)				
A. Contributions to governmental pension or retirement systems	(03)		00	
B. Contributions to an Individual Retirement Account (Do not exceed from \$3,000 or \$6,000 if married) (04)	(04)		00	
C. Deduction when both spouses work.....	(05)		00	
D. Deduction for Veterans.....	(06)		00	
E. Ordinary and necessary expenses (Schedule I Individual, line 8).....	(07)		00	
F. Automobile loan interest: (Do not exceed from \$1,200) Bank _____ Loan No. _____ ...	(08)		00	
G. Young people who work (See instructions).....	(09)		00	
H. Total Additional Deductions (Add lines 7A through 7G).....	(10)			00
8. EXEMPTION FOR DEPENDENTS (See instructions)				
TOTAL				
A) Non university: Category (N)	(12)	_____ x \$1,300	(13)	00
B) University student: Category (U)	(16)	_____ x \$1,600	(17)	00
C) Disabled, blind or age 65 or older: Category (I)	(20)	_____ x \$1,300	(21)	00
D) Total Exemption for Dependents (Add lines 8A through 8C).....	(22)			00
9. Total Deductions and Exemptions (Add lines 6, 7H and 8D)				
		(30)		00
10. NET TAXABLE INCOME (Subtract line 9 from line 5. If line 9 is larger than line 5, enter zero).....				
		(31)		00

11. TAX DETERMINED (Determine your tax on the amount of line 10 using the Tax Table).....					(32)	00
12. Credit for Contributions to the Educational Foundation for Free Selection of Schools.....					(33)	00
13. Tax Liability (Subtract line 12 from line 11. If it is less than zero, enter zero).....					(34)	00
14. Tax Withheld:						
A. Tax Withheld on Wages (Add lines 1A and 2A of Part II).....	(35)		00			
B. Tax Withheld on Annuities and Pensions (Schedule H Individual, Part II, line 13).....	(36)		00			
C. Total Tax Withheld (Add lines 14A and 14B).....	(37)			00		
15. Amount of Tax Due (If line 13 is larger than line 14C, enter the difference here, otherwise, enter on line 20).....					(38)	00
16. Less: Amount paid with automatic extension of time.....					(39)	00
17. Balance of Tax Due (If line 15 is larger than line 16, enter the difference here, otherwise, enter on line 20).....					(40)	00
18. Less: Amount paid						
(a) With this Return					(41)	00
(b) Through Electronic Transfer (Transaction No. _____).....					(42)	00
(c) Interest					(43)	00
(d) Surcharges					(44)	00
19. BALANCE OF TAX DUE (Subtract lines 18(a) and 18(b) from line 17).....					(45)	00
20. AMOUNT TO BE REFUNDED					(50)	00

55	Head of Household (01)		First Name, Initial	Last Name	Second Last Name	Date of Birth	Relationship	Category	Social Security Number
			First Name, Initial	Last Name	Second Last 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)						

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	
Specialist's signature	Registration No.	Date	Self-employed <input type="checkbox"/>	Specialist's Social Security Number
04 Specialist's name (Print)		Business or Firm's name		Employer's Identification Number
Address			Zip Code	

Schedule H Individual

Rev 05.99



**INCOME FROM ANNUITIES
OR PENSIONS**

19__

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 25B of the Long Form or in Part 4, line 14B of the Short Form).....(14)		00

Schedule I Individual

Rev. 05.99



ORDINARY AND NECESSARY EXPENSES

19__

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

