

SHORT FORM

Liquidator

Reviewer

RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)**1998**GOVERNMENT OF PUERTO RICO
DEPARTMENT OF THE TREASURY**1998****INDIVIDUAL INCOME TAX RETURN**FOR CALENDAR YEAR 1998 OR TAXABLE YEAR BEGINNING ON
____ 19 ____ AND ENDING ON ____ 19 ____

First Name Initial Last Name Second Last Name

Social Security Number

Date of Birth Sex

Day Month Year

 M F

Spouse's Social Security Number

Spouse's Date of Birth

Day Month Year

Telephone (Home):

Telephone (Office):

Serial Number

Payment Stamp

Postal Address

Zip Code

Spouse's First Name Initial Last Name Second Last Name

Home Address (Town or Urbanization, Number, Street)

Change of address:
Yes No

Municipality Zip Code

FOR COLLECTOR'S USE ONLY

Receipt Control Number

No. _____

Amount: _____

	Yes	No
A.		
B.		
C.		
D.		
E.		
F.		

- United States Citizen?
 Resident of Puerto Rico at the end of the year?
 Tax exempt income from the Lottery of Puerto Rico?
 Income from racetrack winnings in Puerto Rico?
 Other exempt income? (**Submit Schedule**)
 Obligation to make payments to **ASUME**?

FILING STATUS AT THE END OF THE TAXABLE YEAR:

- 1) Married living with spouse and filing jointly
 2) Married not living with spouse (Not head of household)
 (Submit spouse's name and social security number)
 3) Head of household
 4) Single

HIGHEST SOURCE OF INCOME:

- G. Government, Municipalities and Public Corporations Employee
 H. Federal Government Employee
 I. Private Business Employee

Your occupation

Spouse's occupation

1999 RETURN

SPANISH ENGLISH **Use this form only if you meet all the following requirements:**

Your gross income is not more than \$75,000.

You do not claim a credit for investment in a Capital Investment Fund, Tourism, Solid Waste Disposal Facilities or Agricultural Business Fund.

Your income consists only of wages and compensation subject to withholding, annuities and pensions.

You are not required to file an Estimated Tax Declaration.

You have not received income from alimony pension, interest, dividends, sole proprietorship or other income.

You are a United States citizen or a resident alien.

You claim the standard deduction.

You do not file under the status of married filing separate returns.

You do not claim a foreign tax credit.

You do not claim credit for the 7% withholding for services rendered.

If you do not meet all of these requirements, you must file the **Long Form**.**Part 2****1. Wages, Commissions, Allowances and Tips**

A-Income Tax Withheld

B-Wages, Commissions,
Allowances and Tips

00
00
00
00
00

00
00
00
00
00

**00 ATTACH ALL YOUR WITHHOLDING STATEMENTS
(FORMS 499R-2/W-2PR or W-2), DEPENDING ON APPLICABILITY.****01 Total (Number of withholding statements with this return)****02 Federal Government Wages (See instructions).....(01)****03 Income from Annuities and Pensions (Schedule H, Part II, line 12).....(03)****04 Adjusted Gross Income (Add lines 1B, 2B and 3).....(10)**

Income Tax Withheld

Federal Wages

00
00

00
00

Part 3	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	00
	B. Contributions to an Individual Retirement Account (Do not exceed from \$3,000 or \$6,000 if married). (04)	00	00	00
	C. Deduction when both spouses work, receive earned income and file a joint return..... (05)	00	00	00
	D. Deduction for Veterans..... (06)	00	00	00
	E. Ordinary and necessary expenses (Schedule I, line 8)..... (07)	00	00	00
	F. Automobile loan interest: (Do not exceed from \$1,200) Bank _____ Loan No. _____ (08)	00	00	00
	G. Young people who study and work (See instructions)..... (09)	00	00	00
H. Total Additional Deductions (Add lines 7A through 7G).....	(10)	00	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, 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 Dependents	Head of Household (01)	First Name, Initial	Last Name	Second Last Name	Date of Birth	Relationship	Category (N) (U) (I) See instructions	Social Security Number
		First Name, Initial	Last Name	Second Last Name	Date of Birth Day / Month / Year	Relationship		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.

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

Schedule H

Rev 05.98


**INCOME FROM ANNUITIES OR
PENSIONS**
19 Taxable year beginning on 19 and ending on 19

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 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 recovered tax exempt 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 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

Rev. 05.98

**ORDINARY AND NECESSARY EXPENSES****19**Taxable year beginning on 19 and ending on 19

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, Part V).....	(03)	00
D. If line 1A exceeds line 1B, 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 teaching materials for the benefit of the students.....	(13)	00
D. Purchase of technical books related to your profession or occupation.....	(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, 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

Part II**Detail of Depreciation**

1. Property classification (In the case of a building, specify the material used in the construction).	2. Date acquired	3. Cost or other basis (exclude cost of land in case of current depreciation). Basis for automobiles may not exceed from \$25,000 per vehicle.	4. Depreciation claimed in prior years.	5. Estimated useful life to compute the depreciation.	6. Depreciation claimed this year.
Current depreciation					
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
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		00	00		00
		00	00		00
		00	00		00
Total (Transfer this amount to Part I, line 2F of this Schedule).....(10)					

Schedule CH

Rev. 05.9e


**RELEASE OF CLAIM TO EXEMPTION
FOR CHILD (CHILDREN) OF DIVORCED
OR SEPARATED PARENTS**
19 Taxable year beginning on 19 and ending on 19

Name of parent claiming the exemption

Social Security Number

Part I**Release of Claim to Exemption for Dependents for Current Year** (See instructions)I, , agree not to claim an exemption for dependents for

Name of parent releasing claim to exemption

the taxable year 19 for (enter the name(s) of child(or children)):

- (1) _____
 (2) _____
 (3) _____
 (4) _____
 (5) _____

Signature of parent releasing claim to exemption

Social Security Number

Date

If you choose not to claim an exemption for this child(or children) for future taxable years, complete Part II.

Part II**Release of Claim to Exemption for Dependents for Future Years** (See instructions)I, , agree not to claim an exemption for dependents for

Name of parent releasing claim to exemption

the taxable year(s) for (enter the name(s) of child(or children)):
 (Specify)

- (1) _____
 (2) _____
 (3) _____
 (4) _____
 (5) _____

Signature of parent releasing claim to exemption

Social Security Number

Date

Schedule CV

Rev. 05.98

**COST OF LIVING ANALYSIS****19**Taxable year beginning on 19 and ending on 19

Taxpayer's Name:	Taxpayer's Social Security Number:		
Spouse's Name:	Spouse's Social Security Number:		
Principal Residence Address:	Taxpayer's Occupation:		
Second Residence Address:	Spouse's Occupation: Number of Dependents: Number of Automobiles:		

CASH RECEIVED	Taxpayer	Spouse	Total
	00	00	00
1. Gross Wages.....			
(i) Total (Add lines 2(a) through 2(h)).....	00	00	00
3. Net Wages (Subtract line 2(i) from line 1).....	00	00	00
4. Other Cash Received:			
(a) Interest.....	00	00	00
(b) Dividends.....	00	00	00
(c) Distributions from regular and special partnerships	00	00	00
(d) Governmental or private retirement pension.....	00	00	00
(e) Child support and alimony.....	00	00	00
(f) Net income from industry, profession, rents, etc.....	00	00	00
(g) Exempt income.....	00	00	00
(h) Proceeds from loans and credit cards	00	00	00
(i) Credit lines	00	00	00
(j) Other cash received.....	00	00	00
5. Total Other Cash Received (Add lines 4(a) through 4(j)).....	00	00	00
6. Total Cash Received (Add lines 3 and 5)	00	00	00

KEEP THIS SCHEDULE FOR YOUR RECORDS**DO NOT SEND THIS SCHEDULE WITH YOUR RETURN**

CASH DISBURSEMENTS

First and second mortgage on principal residence.....	00
First and second mortgage on second residence.....	00
Property tax on principal residence.....	00
Property tax on second residence.....	00
Rental payments on principal residence.....	00
Electricity, gas.....	00
Water.....	00
Telephone, cellular, beeper.....	00
Cable TV	00
Home maintenance.....	00
Home repairs not covered by insurance.....	00
Household furnishings.....	00
Condominium or home maintenance fees.....	00
Groceries.....	00
Outside meals (restaurants, fast foods and others).....	00
Dry cleaning and laundry outside of home.....	00
Child care expenses	00
School and university tuition and registration fees.....	00
Books and educational material expenses	00
Child support and alimony payments.....	00
Clothing and accessories for family members	00
Garden maintenance.....	00
Swimming pool maintenance	00
Auto maintenance, license plates, gasoline, toll, etc.....	00
Auto repairs not covered by insurance.....	00
Boat maintenance, license plates, gasoline, etc.....	00
Boat repairs not covered by insurance.....	00
Life, property, auto, boat, medical and other insurances.....	00
Medical expenses not covered by insurance, deductibles and medicines.....	00
Contributions to Individual Retirement Accounts and KEOGH.....	00
Social Security contributions, if self-employed.....	00
Medicare contributions, if self-employed.....	00
Subscriptions and associations dues.....	00
Tax return specialist fees.....	00
Vacations inside and outside of Puerto Rico.....	00
Investment in jewelry.....	00
Charitable contributions.....	00
Personal loans.....	00
Student loans.....	00
Auto loans.....	00
Boat loans.....	00
Credit card payments.....	00
Auto, boat and residence acquired with cash during the year	00
Income tax paid with the return.....	00
Estimated tax paid during the year.....	00
Investments acquired during the year (stocks, bonds, etc.).....	00
Other payments (Prepare a detailed schedule).....	00
7. Total Disbursements.....	00
8. Surplus (or Deficit) of Cash (Subtract line 7 from line 6).....	00



DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY

Sección de Administración de Cuentas - Accounts Management Section
PO BOX 9022501
SAN JUAN PR 00902-2501

CAMBIO DE DIRECCION - CHANGE OF ADDRESS

INSTRUCCIONES: Complete las líneas 1 a la 11. Favor de escribir en letra de MOLDE toda la información, excepto la línea 10.

INSTRUCTIONS: Complete lines 1 through 11. Please PRINT all information, except line 10.

1. Marque: <input type="checkbox"/> Dirección Postal - Postal Address Check: <input type="checkbox"/> Dirección Residencial - Home Address	2. El cambio de dirección es para (Marque uno): Change of address is for (Check one): <input type="checkbox"/> Individuo - Individual <input type="checkbox"/> Negocio - Business <input type="checkbox"/> Corp. o Soc. - Corp. or Partnership	
3. Número de Seguro Social o Número de Identificación Patronal: Social Security Number or Employer's Identification Number:		
4. Nombre del Contribuyente (deje un espacio en blanco entre cada nombre) Taxpayer's Name (leave a blank space between names)		
5. Nombre de la persona que somete el cambio de dirección (deje un espacio en blanco entre cada nombre) Name of the person submitting the change of address (leave a blank space between names)		
6. Dirección Postal Postal Address	Condominio o Urbanización - Condominium or Urbanization	PO BOX _____ RR _____ BOX _____ HC _____ BOX _____
	Número y Calle - Number and Street	Apt _____ Suite _____
	Municipio o Ciudad - Municipality or City	País - Country
7. Dirección Residencial Home Address	Condominio o Urbanización - Condominium or Urbanization	
	Número y Calle - Number and Street	Apt _____ Suite _____
	Municipio o Ciudad - Municipality or City	País - Country
8. Teléfono de Residencia Home Telephone No.	9. Teléfono de Oficina Office Telephone No.	
10. Firma - Signature	11. Fecha - Date	
12. Iniciador	13. Fecha de entrada	14. Iniciales