



SHORT FORM

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Reviewer	P2	N	D	E	A	M

2006

COMMONWEALTH OF PUERTO RICO
DEPARTMENT OF THE TREASURY
INDIVIDUAL INCOME TAX RETURN

2006

Serial Number

FOR CALENDAR YEAR 2006 OR TAXABLE YEAR BEGINNING ON
AND ENDING ON

AMENDED RETURN

DECEASED DURING THE YEAR: / /
Day Month Year

Taxpayer's Social Security Number

--	--	--	--	--	--	--	--	--	--

Spouse's Social Security Number

--	--	--	--	--	--	--	--	--	--

Payment Stamp

Taxpayer's Name Initial Last Name Second Last Name

Postal Address

Zip Code

"Place Label here".

Sex: M F

Taxpayer's Date of Birth

Day	Month	Year							

Spouse's Date of Birth

Day	Month	Year							

Change of Address: Yes No

2007 Return: Spanish English

Spouse's First Name and Initial Last Name Second Last Name

Home Address (Town or Urbanization, Number, Street)

Home Telephone

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Receipt Number:

Amount:

Zip Code

--	--	--	--	--	--

Work Telephone

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E-Mail Address

Part 1

YES NO

- a. United States Citizen?
- b. Resident of Puerto Rico at the end of the year?
- c. Tax exempt income from the Lottery of Puerto Rico?
- d. Income from racetrack winnings in Puerto Rico?
- e. Other exempt income?
- f. Obligation to make payments to ASUME?

HIGHEST SOURCE OF INCOME:

- g. Government, Municipalities or Public Corporations Employee
- h. Federal Government Employee
- i. Private Business Employee
- j. Retired/Pensioner

OCCUPATION (Enter the Code):

Taxpayer

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Spouse

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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 above)
- 3. Head of household (Not married)
- 4. Single

Receipt Stamp

Part 2

1. Wages, Commissions, Allowances and Tips
ATTACH ALL YOUR WITHHOLDING STATEMENTS
(Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2,
as applicable).

A-Income Tax Withheld

						0	0
						0	0
						0	0
						0	0
						0	0
						0	0

B-Wages, Commissions, Allowances and Tips

						0	0
						0	0
						0	0
						0	0
						0	0
						0	0

Total of withholding statements with this return ⁰⁰ ⁰¹

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A-Income Tax Withheld

						0	0
--	--	--	--	--	--	---	---

B-Federal Wages

						0	0
--	--	--	--	--	--	---	---

2. Federal Government Wages (See instructions) (01)

(02)

						0	0
--	--	--	--	--	--	---	---

3. Income from Annuities and Pensions (Schedule H Individual, Part II, line 12) (03)

						0	0
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4. Adjusted Gross Income (Add lines 1B, 2B and 3) (10)



Taxpayer's name _____

SSN input boxes

Part 4

11. TAX DETERMINED (Use the amount of line 10 and the Tax Table. See instructions) (30)
12. Credit for Salaried Taxpayers (See instructions) (31)
13. Credit for Salaried Persons or Pensioners (See instructions) (32)
14. Credit for Contributions to the Educational Foundation for Free Selection of Schools (33)
15. Tax Liability (Subtract line 12, 13 or 14, whichever applies, from line 11. If it is less than zero, enter zero) (34)
16. TAX WITHHELD:
A) Tax Withheld on Wages (Add lines 1A and 2A of Part 2) (35)
B) Tax Withheld on Annuities and Pensions (Schedule H Individual, Part II, line 13) (36)
C) Total Tax Withheld (Add lines 16A and 16B) (37)
17. AMOUNT OF TAX DUE (If line 15 is larger than line 16C, enter the difference here, otherwise, enter on line 22) (38)
18. Less: Amount paid with automatic extension of time (39)
19. Balance of Tax Due (If line 17 is larger than line 18, enter the difference here, otherwise, enter on line 22) (40)
20. Less: Amount paid (a) With Return or Electronic Transfer through a Certified Program (41)
(b) Other Electronic Transfers Transaction Number: (42)
(c) Interest (43)
(d) Surcharges and Penalties (44)
21. BALANCE OF TAX DUE (Subtract line 20(a) and 20(b) from line 19) (45)
22. AMOUNT TO BE REFUNDED (If you want your refund to be deposited directly into an account, complete Part 5) (50)

Part 5

AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND

Type of account: Checking Savings Routing/transit number Your account number
Account in the name of _____ and _____
(Print complete name as it appears on your account. If married and filing jointly, include your spouse's name)

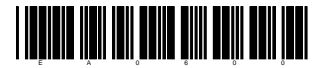
OATH

I hereby declare under penalty of perjury that this return, schedules and other documents attached, has been examined by me and it is true, correct and complete. The declaration of the person that prepares this return (except the taxpayer) is based on the information available, and this information has been verified.

Taxpayer's Signature Date Spouse's Signature Date
Specialist's Name (Print) Name of the Firm or Business
Address Registration Number Employer Identification Number
Zip Code Self-employed Specialist Specialist's Signature Date

NOTE TO TAXPAYER

Indicate if you made payments for the preparation of your return: Yes No. If you answered "Yes", require the Specialist's signature and registration number.



DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Social Security Number

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Part I: Dependents Information (See instructions)

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IMPORTANT INFORMATION PART I

Do not include the spouse on 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 in the box for head of household (line 01).

If you claim the head of household filing status, include the dependent who entitles you to claim such status on the Head of Household line (01), but do not claim the exemption for this dependent.

In order to consider the exemption for dependents you must include this Schedule with your return.

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

* See instructions.

Part II: Beneficiaries of Educational Contributions Accounts (See instructions)

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IMPORTANT INFORMATION PART II

These beneficiaries must not be considered to determine the exemption for dependents. However, if any of these beneficiaries qualifies as your dependent, you must also include him/her in Part I of this Schedule.

Name, Initial	Last Name	Second Last Name	Date of Birth			Relationship	Social Security Number				Contributed Amount		
			Day	Month	Year								
(01)													
(02)													
(03)													
(04)													
(05)													
(10)	Total contributions (Add lines (01) through (05) and transfer to Part 3, line 6H of the Short Form)												



RELEASE OF CLAIM TO EXEMPTION FOR CHILD (CHILDREN) OF DIVORCED OR SEPARATED PARENTS

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

Social Security Number

Taxpayer's name _____

Grid for Social Security Number

Part I: Release of Claim to Exemption for Dependents for Current Year (See instructions)

I, _____, agree and promise not to claim an exemption for dependents for

Name of parent releasing claim to exemption

taxable year 2006 for (enter the name(s) of child (children)):

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

Signature of parent releasing claim to exemption

Grid for Social Security Number

Social Security Number

Date

Part II: Release of Claim to Exemption for Dependents for Future Years (See instructions)

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

I, _____, agree and promise not to claim an exemption for dependents for

Name of parent releasing claim to exemption

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

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

Signature of parent releasing claim to exemption

Grid for Social Security Number

Social Security Number

Date



INCOME FROM ANNUITIES OR PENSIONS

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

Taxpayer's name _____

Social Security Number

Grid for Social Security Number

Recipient of pension (fill in one): 1 Taxpayer 2 Spouse

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Pension granted by (fill in one): 1 ELA 2 Federal 3 Private Business Employer

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

Date on which you started to receive the pension: [Day] [Month] [Year]

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

1. Cost of annuity (amount paid). If it is zero, go to Part II and enter zero on line 10 (01) [Grid]

2. Pension received in previous years:
Year: _____
Amount: _____ (02) [Grid]

3. Less:
(a) Taxable pension received in previous years:
Year: _____
Amount: _____ (03) [Grid]

(b) Tax exempt pension received in previous years:
Year: _____
Amount: _____ (04) [Grid]

4. Total (Add lines 3(a) and 3(b)) (05) [Grid]

5. Cost of pension tax exempt recovered in previous years (Subtract line 4 from line 2) (06) [Grid]

6. Cost of pension to be recovered (Subtract line 5 from line 1) (07) [Grid]

Part II: Taxable Income (See instructions)

7. Total amount received in the year (08) [Grid]

8. Tax exempt amount (09) [Grid]

9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13) (10) [Grid]

10. Cost of pension to be recovered (Same as line 6) (11) [Grid]

11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9) (12) [Grid]

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 3 of the Short Form) (13) [Grid]

13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 16B of the Short Form) (14) [Grid]

Schedule I Individual

Rev. 12.06



2006

ORDINARY AND NECESSARY EXPENSES

Taxable year beginning on _____ and ending on _____

Social Security Number

Grid for Social Security Number

Taxpayer's name _____

Part I: Detail of Expenses (See instructions)

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1. Meals and entertainment

Form for meals and entertainment expenses (lines 1A-1E)

2. Other expenses

Form for other expenses (lines 2A-2G)

Line 2H: Total other expenses (Add lines 2A through 2G. Enter total here)

Line 2I: Reimbursement of other expenses

Line 2J: Difference (If the amount on line 2I exceeds the amount on line 2H, refer to Schedule I Individual of the Long Form)

Line 2K: If line 2H exceeds line 2I, enter the excess on this line

3. Total ordinary and necessary expenses (Add lines 2E and 2K. Enter the amount on this line)

4. Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Short Form)

5. Federal Government Wages (Part 2, line 2B of the Short Form)

6. Total wages (Add lines 4 and 5)

7. Multiply line 6 by 3% and enter here

8. Deduction for ordinary and necessary expenses (Enter here and in Part 3, line 6E of the Short Form the smaller of the following amounts: line 3, line 7, or up to the limit of \$1,500)

