



SHORT FORM						
Liquidator	R	G	V1	V2	P1	P2
Reviewer	N	D1	D2	E	A	M

2010
 GOVERNMENT OF PUERTO RICO
 DEPARTMENT OF THE TREASURY
INDIVIDUAL INCOME TAX RETURN
2010

Serial Number

FOR CALENDAR YEAR 2010 OR TAXABLE YEAR BEGINNING ON

AND ENDING ON

Taxpayer's Social Security Number

Spouse's Social Security Number

Sex: ☐ M ☐ F

Taxpayer's Name Initial Last Name Second Last Name

Taxpayer's Date of Birth

Day Month Year

Spouse's Date of Birth

Day Month Year

Disabled:

☐ Taxpayer ☐ SpouseChange of Address: ☐ Yes ☐ No2011 Return: ☐ Spanish ☐ English

Postal Address

Zip Code

"Place Label here".

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

Home Address (Town or Urbanization, Number, Street)

Zip Code

Telephone

Telephone

☐ AMENDED RETURN☐ DECEASED DURING THE YEAR: Day / Month / Year

Payment Stamp

Receipt Number:

Amount:

E-Mail Address

Part 1

YES NO

- a. ☐ ☐ United States Citizen?
- b. ☐ ☐ Resident of Puerto Rico at the end of the year?
- c. ☐ ☐ Obligation to make payments to ASUME?
- d. ☐ ☐ Other exempt income? (Submit Schedule)
- Indicate total amount \$

HIGHEST SOURCE OF INCOME:

- e. ☐ Government, Municipalities or Public Corporations Employee
- f. ☐ Federal Government Employee
- g. ☐ Private Business Employee
- h. ☐ Retired/Pensioner

OCCUPATION (Enter the Code):

Taxpayer

Spouse

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

☐ Fill in here if you choose the optional computation of tax for married individuals living together, filing a joint return and both working. Do not complete Parts 2 and 3, and go to Schedule CO Individual.

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).

00

Total of withholding statements with this return

01

A-Income Tax Withheld

					0	0
					0	0
					0	0
					0	0
					0	0

A-Income Tax Withheld

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

B-Wages, Commissions, Allowances and Tips

					0	0
					0	0
					0	0
					0	0
					0	0

B-Federal Wages

					0	0
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2. **Federal Government Wages** (See instructions) (01)
3. **Income from Annuities and Pensions** (Schedule H Individual, Part II, line 12) (03)
4. **Adjusted Gross Income** (Add lines 1B, 2B and 3) (10)

**Part 3**

Taxpayer's name _____

4. **Adjusted Gross Income** (From line 4, page 1)..... (02) (01)5. **STANDARD DEDUCTION AND PERSONAL EXEMPTION:** If you checked box 1 in Part 1 enter \$6,150,
box 2 enter \$3,400, box 3 enter \$5,730, box 4 enter \$3,400 (02)**6. ADDITIONAL DEDUCTIONS**

A. Contributions to individual retirement accounts (Do not exceed from \$5,000 or \$10,000 if married):

(03) Employer Identification Number

Contribution

Financial institution

Account number

(04) Employer Identification Number

Contribution

Financial institution

Account number

(05) Employer Identification Number

Contribution

Financial institution

Account number

Total contributions to individual retirement accounts (Add all the amounts
reflected on line 6A)

B. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):

(10) Employer Identification Number

Contribution

Institution

Account number

(11) Annual deductible

Effective date

(18) Type of coverage: ☐ 1 Individual ☐ 2 Individual and age 55 or older

Day Month Year

☐ 3 Family ☐ 4 Family and age 55 or older

(12) Employer Identification Number

Contribution

Institution

Account number

(13) Annual deductible

Effective date

(19) Type of coverage: ☐ 1 Individual ☐ 2 Individual and age 55 or older

Day Month Year

☐ 3 Family ☐ 4 Family and age 55 or older**Total contributions** (Add the smaller amount between
the contribution and the annual deductible of each account)

C. Contributions to governmental pension or retirement systems (21)

D. Deduction for Veterans (See instructions) (22)

E. Ordinary and necessary expenses (Schedule I Individual, Part I, line 8) (23)

F. Automobile loan interest: (Do not exceed \$1,200)

Financial Institution _____ Loan Number _____

Employer Ident. Number (24)

G. Young people who work (See instructions) (26)

H. Educational Contribution Account (Schedule A1 Individual, Part II, line (10)) (See instructions) (27)

I. Acquisition and installation of a personal computer used by dependents (See inst.) (28)

J. Contributions to the Endowment Fund of the University of Puerto Rico (29)

K. Deduction when both spouses work (See instructions) (30)

L. **Total Additional Deductions** (Add lines 6A through 6K) (31)

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Retention Period: Ten (10) years



DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS

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

Social Security Number

Taxpayer's name _____

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Part I: Dependent's Information (See instructions)

55



Do not include the spouse on this schedule. A married individual who lives with his/her spouse is not a head of household for tax purposes, therefore, you should not include the spouse'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)						

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

57



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.

(01) Name, Initial Last Name Second Last Name	Date of Birth (Day/Month/Year)	Relationship *	Social Security Number	Contributed Amount (Not to exceed from \$500 each)
Financial institution	Account number		Employer Identification Number	
(02) Name, Initial Last Name Second Last Name	Date of Birth (Day/Month/Year)	Relationship *	Social Security Number	Contributed Amount (Not to exceed from \$500 each)
Financial institution	Account number		Employer Identification Number	
(03) Name, Initial Last Name Second Last Name	Date of Birth (Day/Month/Year)	Relationship *	Social Security Number	Contributed Amount (Not to exceed from \$500 each)
Financial institution	Account number		Employer Identification Number	
(10) Total contributions (Add lines (01) through (03) and transfer to Part 3, line 6H of the Short Form or line 6H of Schedule CO Individual)				

* See instructions.



2010

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 _____

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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 2010 for (enter the name(s) of child (children)):

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

Signature of parent releasing claim to exemption _____

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

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 _____

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Social Security Number

Date _____

Schedule CO Individual

Rev. 12.10



2010

OPTIONAL COMPUTATION OF TAX

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

Social Security Number

Taxpayer's name _____

Use this schedule only if you choose the optional computation of tax for married individuals living together, filing a joint return and both working.

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A - INCOME TAX WITHHELD

					0	0
					0	0
					0	0
					0	0
					0	0
(01)					0	0
(02)					0	0

WAGES, COMMISSIONS, ALLOWANCES AND TIPS

B - TAXPAYER

					0	0
					0	0
					0	0
					0	0
					0	0
(03)					0	0
(04)					0	0
(05)					0	0
(06)					0	0
(07)	3	0	7	5	0	0

C - SPOUSE

					0	0
					0	0
					0	0
					0	0
					0	0
(26)					0	0
(27)					0	0
(28)					0	0
(29)					0	0
(30)	3	0	7	5	0	0

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).

Total of withholding statements with this schedule... ☐

Total (01)

2. **Federal Government Wages** (See instructions) (02)

3. **Income from Annuities and Pensions** (Schedule H Individual, Part II, line 12) (05)

4. **Adjusted Gross Income** (Add total of lines 1, 2 and 3 of Columns B and C, respectively) (06)

5. **STANDARD DEDUCTION AND PERSONAL EXEMPTION** (07)

6. **ADDITIONAL DEDUCTIONS**

A. Contributions to individual retirement accounts (Do not exceed from \$5,000 each):

Employer Identification Number

Contribution

Financial institution

Account number

(08)									
------	--	--	--	--	--	--	--	--	--

(11)					0	0
------	--	--	--	--	---	---

Employer Identification Number

Contribution

Financial institution

Account number

(09)									
------	--	--	--	--	--	--	--	--	--

(12)					0	0
------	--	--	--	--	---	---

Employer Identification Number

Contribution

Financial institution

Account number

(10)									
------	--	--	--	--	--	--	--	--	--

(13)					0	0
------	--	--	--	--	---	---

Total contributions to individual retirement accounts (Distribute the amount as it corresponds to the taxpayer and his spouse) (14)

(14)					0	0
(31)					0	0

B. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):

Employer Identification Number

Contribution

Institution

Account number

(15)									
------	--	--	--	--	--	--	--	--	--

(19)					0	0
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Annual deductible

Effective date

(23) Type of coverage: ☐ 1 Individual ☐ 2 Individual and age 55 or older
☐ 3 Family ☐ 4 Family and age 55 or older

(16)					0	0
------	--	--	--	--	---	---

(20)									
	Day	Month	Year						

Employer Identification Number

Contribution

Institution

Account number

(17)									
------	--	--	--	--	--	--	--	--	--

(21)					0	0
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Annual deductible

Effective date

(24) Type of coverage: ☐ 1 Individual ☐ 2 Individual and age 55 or older
☐ 3 Family ☐ 4 Family and age 55 or older

(18)					0	0
------	--	--	--	--	---	---

(22)									
	Day	Month	Year						

Total contributions (Add the smaller amount between the contribution and the annual deductible of each account. Distribute the amount as it corresponds to the taxpayer and his spouse) (25)

(25)					0	0
(32)					0	0

**B - TAXPAYER****C - SPOUSE**

C. Contributions to governmental pension or retirement systems.....	(33)											(55)							
D. Deduction for Veterans (See instructions)	(34)											(56)							
E. Ordinary and necessary expenses (Schedule I Individual, Part I, line 8)	(35)											(57)							
F. Automobile loan interest (Do not exceed from a total of \$1,200. See instructions)																			
Financial Institution _____ Loan Number _____																			
Employer Identification Number (36)	(37)											(58)							
G. Young people who work (See instructions)	(38)											(59)							
H. Educational Contribution Account (Schedule A1 Individual, Part II, line (10)) (See instructions) .	(39)											(60)							
I. Acquisition and installation of a personal computer used by dependents (See instructions) ..	(40)											(61)							
J. Contributions to the Endowment Fund of the University of Puerto Rico	(41)											(62)							
K. Total Additional Deductions (Add lines 6A through 6J, Columns B and C, respectively).	(42)											(63)							
7. Telephone service payment for communication with military personnel in combat zone (See instructions)	(43)											(64)							
8. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)																			
TOTAL																			
A) Non university: Category (N)	(44)			x \$2,500	(47)														
B) University student: Category (U)	(45)			x \$2,500	(48)														
C) Disabled, blind or age 65 or older: Category (I)	(46)			x \$2,500	(49)														
D) Total Exemption for Dependents (Add lines 8A through 8C)	(50)																		
E) Enter 50% of the total on line 8D in Columns B and C	(51)											(65)							
9. Total Deductions and Exemptions (Add lines 5, 6K, 7 and 8E, Columns B and C, respectively)	(52)											(66)							
10. NET TAXABLE INCOME (Subtract line 9 from line 4. If line 9 is larger than line 4, enter zero)	(53)											(67)							
11. Tax Determined Individually (Use the tax table and the amount entered in Columns B and C of line 10 to determine the tax individually. See instructions) ..	(54)											(68)							
12. TOTAL TAX DETERMINED (Add the amounts in Columns B and C of line 11 and transfer it to Part 4, line 11 of the Short Form)	(69)																		

Continue in Part 4, line 11 of the Short Form.

Retention Period: Ten (10) years

Schedule H Individual

Rev. 12.10



2010

INCOME FROM ANNUITIES OR PENSIONS

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

Social Security Number

Taxpayer's name _____

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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:

☐ 1 Puerto Rico☐ 2 United States☐ 3 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)

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

2. Pension received in previous years:

Year: _____

Amount: _____ (02)

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

3. Less:

(a) Taxable pension received in previous years:

Year: _____

Amount: _____ (03)

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

(b) Tax exempt pension received in previous years:

Year: _____

Amount: _____ (04)

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

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

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

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

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

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

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

Part II: Taxable Income (See instructions)

7. Total amount received in the year (08)

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

8. Tax exempt amount (09)

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

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

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

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

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

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

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

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 or line 3 of Schedule CO Individual, as applicable) (13)

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

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Schedule B2 Individual
(Short Form)



2010

AMERICAN OPPORTUNITY TAX CREDIT
(American Recovery and Reinvestment Act of 2009)

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

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Social Security Number

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

Taxpayer's name _____

Determination of Credit

(A) Student's name	(B) Student's Social Security Number	(C) Qualified Educational Expenses (Do not exceed \$4,000 per student)	(D) Enter the smaller of the amount in Column (C) or \$2,000	(E) Enter the difference between Columns (C) and (D) (Column C - Column D)	(F) Multiply the amount in Column (E) by 25% (Column E x .25)	(G) Add the amount of Columns (D) and (F) (Column D + Column F)	(H) Multiply the amount in Column (G) by 40% (Column G x .40)
	(01)	(06)	00 (11)	00 (16)	00 (21)	00 (26)	00 (31)
	(02)	(07)	00 (12)	00 (17)	00 (22)	00 (27)	00 (32)
	(03)	(08)	00 (13)	00 (18)	00 (23)	00 (28)	00 (33)
	(04)	(09)	00 (14)	00 (19)	00 (24)	00 (29)	00 (34)
	(05)	(10)	00 (15)	00 (20)	00 (25)	00 (30)	00 (35)

1. Total credit for eligible students (Enter the total of Column (H)). Transfer this amount to page 3, Part 4, line 16E of the return (36)

									0	0
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Retention Period: Ten (10) years



2010

Taxable year beginning on _____, and ending on _____.

Social Security Number

Taxpayer's name _____

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Part I: Detail of Expenses (See instructions)

Fill in one: (01) ☐ 1 Taxpayer ☐ 2 Spouse

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- ### 1. Meals and entertainment

- | | | | | | | | | | |
|---|------|--|--|---|--|--|---|---|---|
| A. Total expenses incurred or paid | (02) | | | , | | | . | 0 | 0 |
| B. Reimbursed expenses (meals and entertainment) | (03) | | | , | | | . | 0 | 0 |
| C. Difference (If line 1B exceeds line 1A, refer to Schedule I Individual of the Long Form) | (04) | | | , | | | . | 0 | 0 |
| D. Difference (If line 1A exceeds line 1B, enter the excess here) | (05) | | | , | | | . | 0 | 0 |
| E. Enter 50% of line 1D (See instructions) | (06) | | | , | | | . | 0 | 0 |

- ## 2. Other expenses

- [illegible]

- [illegible]

- [illegible]

- J. Difference (If the amount on line 2 I exceeds the amount on line 2H, refer to Schedule I Individual of the Long Form) (20)

- K. If line 2H exceeds line 2I, enter the excess on this line (30)

3. Total ordinary and necessary expenses (Add lines 1E and 2K. Enter the amount on this line) (31)

4. Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Short Form or line 1B or 1C, as applicable, of Schedule CO Individual) (32)

5. Federal Government Wages (Part 2, line 2B of the Short Form or line 2B or 2C, as applicable, of Schedule CO Individual)..... (33)

6. Total wages (Add lines 4 and 5) (34)

7. Multiply line 6 by 4% and enter here (35)

- [illegible]

[illegible]

Total (Transfer this amount to Part I, line 2F of this Schedule)..... (10)

					0	0
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