

<b>SHORT FORM</b>		<input type="radio"/> RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)		Serial Number	
Liquidator		<b>2011</b>		<b>2011</b>	
Reviewer		GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY <b>INDIVIDUAL INCOME TAX RETURN</b>			
R	G	RO	V1	V2	P1
P2	N	D1	D2	E	A
M					
FOR CALENDAR YEAR 2011 OR TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____				<input type="radio"/> AMENDED RETURN	
				<input type="radio"/> DECEASED DURING THE YEAR: Day / Month / Year	
				<input type="radio"/> TAXPAYER <input type="radio"/> SPOUSE	
Taxpayer's Name Initial Last Name Second Last Name				Receipt Stamp	
Postal Address				Taxpayer's Social Security Number	
				Date of Birth Sex	
				Day Month Year <input type="radio"/> M <input type="radio"/> F	
				Spouse's Social Security Number	
Zip Code				Spouse's Date of Birth Sex	
"Place Label here".				Day Month Year <input type="radio"/> M <input type="radio"/> F	
Spouse's First Name and Initial Last Name Second Last Name				Home Telephone	
Home Address (Town or Urbanization, Number, Street)				( ) -	
				Work Telephone	
				( ) -	
E-Mail Address				CHANGE OF ADDRESS: <input type="radio"/> Yes <input type="radio"/> No	
				2012 RETURN: <input type="radio"/> SPANISH <input type="radio"/> ENGLISH	

<b>Questionnaire</b>	<b>YES NO</b>	<b>E. FILING STATUS AT THE END OF THE TAXABLE YEAR:</b>	
	A. <input type="radio"/> <input type="radio"/> United States Citizen?	1. <input type="radio"/> Married	
	B. <input type="radio"/> <input type="radio"/> Resident of Puerto Rico at the end of the year?	(Fill in here <input type="radio"/> if you choose the optional computation and go to Schedule CO Individual)	
	C. <input type="radio"/> <input type="radio"/> Other excluded or tax exempt income? (Submit Schedule IE Individual)	2. <input type="radio"/> Individual taxpayer	
D. HIGHEST SOURCE OF INCOME:	3. <input type="radio"/> Married filing separately		
1. <input type="radio"/> Government, Municipalities or Public Corporations Employee	(Fill in here <input type="radio"/> if you are married with a complete separation of property prenuptial agreement and submit spouse's name and social security number above)		
2. <input type="radio"/> Federal Government Employee	3. <input type="radio"/> Married filing separately		
3. <input type="radio"/> Private Business Employee	(Submit spouse's name and social security number above)		
4. <input type="radio"/> Retired/Pensioner			
Your occupation _____	Spouse's occupation _____		

**GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.**

<b>Refund</b>	1. AMOUNT OVERPAID (Part 1, line 14. Indicate distribution on lines A, B and C) ..... (01)	00
	A) Contribution to the San Juan Bay Estuary Special Fund ..... (02)	00
	B) Contribution to the Special Fund for the University of Puerto Rico ..... (03)	00
	C) TO BE REFUNDED (If you want your refund to be deposited directly into your account, complete the Deposit Part) ..... (04)	00

<b>Payment</b>	2. AMOUNT OF TAX DUE (Part 1, line 14) ..... (05)	00
	3. Less: Amount paid (a) With Return or Electronic Transfer through a Certified Program ..... (06)	00
	(b) Interest ..... (07)	00
	(c) Surcharges _____ and Penalties ..... (08)	00
4. BALANCE OF TAX DUE (Subtract line 2 from line 3(a)) ..... (10)	00	

<b>Deposit</b>	<b>AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND</b>	
	Type of account <input type="radio"/> Checking <input type="radio"/> Savings	Your account number
	Routing/transit 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)		

I hereby declare under penalty of perjury that this return, including all schedules and other documents attached to it, 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
<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Specialist's Name (Print)		Name of the Firm or Business	
Registration Number	Employer Identification Number	Self-employed Specialist (fill in here)	Specialist's Signature
		<input type="radio"/>	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.  
Retention Period: Ten (10) years

If you choose the optional computation of tax for married individuals living together, do not complete lines 1 through 11 of Part 1, and go to Schedule CO Individual.

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

B-Wages, Commissions, Allowances and Tips

Table with 2 columns: Description, Amount. Rows for withholding statements with this return.

Table with 2 columns: Description, Amount. Rows for wages, commissions, allowances and tips.

Total of withholding statements with this return 02 [ ]

Total (01) [ ] 00

(03) [ ] 00

2. Federal Government Wages (See instructions) (02) [ ] 00

(04) [ ] 00

3. Income from annuities and pensions (Schedule H Individual, Part II, line 12) (05) [ ] 00

4. Adjusted Gross Income (Add lines 1B, 2B and 3B) (06) [ ] 00

5. TOTAL DEDUCTIONS (Schedule A Individual, Part I, line 11) (01) [ ] 00

6. Additional Personal Exemption for Veterans (See instructions) (02) [ ] 00

7. PERSONAL EXEMPTION (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500) (03) [ ] 00

8. EXEMPTION FOR DEPENDENTS (Complete Part 2, see instructions) A) (04) [ ] X \$2,500 .. (06) [ ] 00 B) (05) [ ] X \$1,250 .. (07) [ ] 00

Total Exemption for Dependents (Add lines 8A and 8B) (08) [ ] 00

9. SPECIAL DEDUCTION FOR CERTAIN INDIVIDUALS (See instructions) (09) [ ] 00

10. Total Deductions and Exemptions (Add lines 5 through 9) (10) [ ] 00

11. NET TAXABLE INCOME (Subtract line 10 from line 4. If line 10 is larger than line 4, enter zero) (11) [ ] 00

12. TAX DETERMINED (Use the amount of line 11 and the Tax Table, as applicable. See instructions) (12) [ ] 00

13. TAX WITHHELD, REIMBURSABLE CREDITS AND AMOUNT PAID:

A) Tax withheld on wages (Add lines 1A and 2A or lines 1A and 2A of Schedule CO Individual) (13) [ ] 00

B) Tax withheld on annuities and pensions (Schedule H Individual, Part II, line 13) (14) [ ] 00

C) Employment Credit (See instructions) (15) [ ] 00

D) Credit for persons age 65 or older (See instructions) (16) [ ] 00

E) Compensatory credit for low income pensioners (See instructions) (17) [ ] 00

F) Credit for the payment of additional duties on luxury vehicles under Act 42-2005 (See instructions) (Taxpayer: (18) ; Spouse: (19)) (20) [ ] 00

G) American Opportunity Tax Credit (Submit Schedule B2 Individual) (21) [ ] 00

H) Amount paid with automatic extension of time (22) [ ] 00

I) Total Tax Withheld, Reimbursable Credits and Amount Paid (Add lines 13A through 13H) (23) [ ] 00

14. BALANCE:

- If line 13 I is larger than line 12, you have an overpayment. Enter the difference here and on line 1 of page 1.
If line 13 I is smaller than line 12, you have a balance of tax due. Enter the difference here and on line 2 of page 1.
If the difference between line 13 I and line 12 is equal to zero, enter zero here and sign your return on page 1 (30) [ ] 00

Part 1

Dependent's Information (See instructions) 55

Table with 8 columns: Joint Custody, Name, Initial, Last Name, Second Last Name, Relationship, Category, Date of Birth, Social Security Number. Rows (01) through (10).

Part 2

\* See instructions.

Schedule A Individual

Rev. Feb 13 12

(Short Form)



DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

2011

Taxpayer's name

Social Security Number

Part I Deductions Applicable to Individual Taxpayers (See instructions)

1. Home mortgage interest
Name of entity to which payment was made
Mortgage
Loan Number
Employer Identification Number
Amount
Principal residence: First (01)
Second (02)
Second residence: First (03)
Second (04)
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions)
Loan Discounts (Points) Paid Directly by Borrower (See instructions)
a) Total home mortgage interest paid
b) Limit (Multiply the sum of Part 1, line 4 of the return and line 1, Part III of Schedule IE Individual by 30% and enter here)
c) Allowable deduction for mortgage interest
2. Casualty loss on your principal residence (See instructions)
3. Medical expenses (Part III, line 3)
4. Charitable contributions (Part III, line 8)
5. Loss of personal property as a result of certain casualties (See instructions)
6. Contributions to governmental pension or retirement systems
7. Contributions to individual retirement accounts (Do not exceed from \$5,000 or \$10,000 if married):
Financial inst. Account No. Employer Ident. No. Contribution
Total contributions to individual retirement accounts
8. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):
Institution Account No. Employer Ident. No. Contribution
Annual deductible (30) Type of coverage: (32) 1 Individual 2 Individual and age 55 or older 3 Family 4 Family and age 55 or older Effective date (37)
Institution Account No. Employer Ident. No. Contribution
Annual deductible (31) Type of coverage: (33) 1 Individual 2 Individual and age 55 or older 3 Family 4 Family and age 55 or older Effective date (39)
Total contributions (Add the smaller amount between the contribution and the annual deductible of each account) ....
9. Educational Contribution Account (Part II, line (10)) (See instructions)
10. Interest paid on students loans at university level (See instructions):
Financial Inst. Loan No. Employer Ident. No. Amount
Total interest paid on students loans
11. Total deductions applicable to individual taxpayers (Add lines 1 through 10 and transfer to Part 1, line 5 of the return)

Part II Beneficiaries of Educational Contribution Accounts (See instructions)

(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 I, line 9 of this Schedule)

Taxpayer's name	Social Security Number
-----------------	------------------------

**Part III Medical Expenses and Charitable Contributions**

46

Name of person or institution to whom payment was made	Employer Identification Number	(A) Medical Expenses	(B) Other Contributions	(C) Conservation Easement and Museological Institutions	(D) Contributions to Municipalities
		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
		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. Total Columns A, B, C and D ..... (01)	00	(04)	00	(07)	00	(10)	00
2. Multiply the adjusted gross income (Part 1, line 4 of the return or line 4, Columns B and C of Schedule CO Individual) by 6% and enter here (See instructions) ..... (02)							
3. Allowable deduction for medical expenses (Subtract line 2 from line 1. Enter here and in Part I, line 3 of this Schedule or on Schedule CO Individual, line 5C) ..... (03)	00						
4. Multiply the adjusted gross income (Part 1, line 4 of the return or line 4, Columns B and C of Schedule CO Individual) by 50% and enter here (See instructions) ..... (05)							
5. Deduction for other contributions (Enter the smaller of lines 1B and 4) ..... (06)			00				
6. Multiply the adjusted gross income (Part 1, line 4 of the return or line 4, Columns B and C of Schedule CO Individual) by 30% and enter here (See instructions) ..... (08)							
7. Deduction for contributions to Conservation Easements and Museological Institutions (Enter the smaller of lines 1C and 6) .. (09)					00		
8. Total allowable deductions for contributions (Add lines 1D, 5 and 7. Enter here and in Part I, line 4 of this Schedule or on Schedule CO Individual, line 5D) ..... (11)							00

Retention Period: Ten (10) years

**Schedule B2 Individual**

Rev. Feb 13 12

**(Short Form)**



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

**2011**

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Taxpayer's name

Social Security Number

**Part I Determination of Credit**

**21**

(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)). If you are an individual taxpayer or married filing a separate return and your adjusted gross income exceeds \$80,000 or \$160,000 if you are married, go to Part II. Otherwise, transfer this amount to page 2, Part 1, line 13G of the return ..... (36) 00

**Part II Credit Limitation**

1. Total credit (Enter total of Part I, line 1) .....	(37)	00	
2. Enter \$180,000 if married or \$90,000 if you are an individual taxpayer or married filing separate return .....	(38)	00	
3. Adjusted gross income (Enter the amount of Part 1, line 4 of the return or line 4, Columns B and C of Schedule CO Individual) .....	(39)	00	
4. Subtract line 3 from line 2. If the result is zero ("0") or less, <b>do not continue; you can not claim this credit</b> .....	(40)	00	
5. Enter \$20,000 if married or \$10,000 if you are an individual taxpayer or married filing separate return .....	(41)	00	
6. If line 4 is equal or more than line 5, enter the amount from line 1 on line 7. If line 4 is less than line 5, divide line 4 by line 5. Enter the result rounded to two decimal places .....	(42)	X .	00
7. Multiply line 1 by line 6. This is the amount of credit that can be claimed. Transfer to page 2, Part 1, line 13G of the return .....	(43)		00

**Schedule CH Individual**

Rev. Feb 13 12



**TRANSFER OF CLAIM FOR EXEMPTION FOR CHILD  
(CHILDREN) OF DIVORCED OR  
SEPARATED PARENTS**

**2011**

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Taxpayer's name \_\_\_\_\_

Social Security Number \_\_\_\_\_

I, \_\_\_\_\_, agree and promise not to claim an exemption for dependents for  
Name of parent releasing claim to exemption

47

taxable year 2011 for (enter the name(s) of child (children)):

	Joint Custody	Name, Initial	Last Name	Second Last Name	Social Security Number
(01)	<input type="radio"/>				
(02)	<input type="radio"/>				
(03)	<input type="radio"/>				
(04)	<input type="radio"/>				
(05)	<input type="radio"/>				
(06)	<input type="radio"/>				
(07)	<input type="radio"/>				
(08)	<input type="radio"/>				
(09)	<input type="radio"/>				
(10)	<input type="radio"/>				

\_\_\_\_\_  
Signature of parent releasing claim to exemption

(11) \_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Date

Retention Period: Ten (10) years

**Schedule CO Individual**  
**(Short Form)**

Rev. Feb 13 12



**OPTIONAL COMPUTATION OF TAX**

**2011**

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Taxpayer's name

Social Security Number

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

**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).

**16**

**Wages, Commissions, Allowances and Tips**

**A - Income Tax Withheld**

**B - TAXPAYER**

**C - SPOUSE**

	00
	00
	00
	00
	00

	00
	00
	00
	00
	00

	00
	00
	00
	00
	00

Total of withholding statements with this schedule .....

**Total** ..... (01)  00 (03)  00 (07)  00

**2. Federal Government Wages** (See instructions) ..... (02)  00 (04)  00 (08)  00

**3. Income from annuities and pensions** (Schedule H Individual, Part II, line 12) ..... (05)  00 (09)  00

**4. Adjusted Gross Income** (Add total of lines 1, 2 and 3 of Columns B and C, respectively) ..... (06)  00 (10)  00

**5. DEDUCTIONS ALLOCATED IN HALF (50%) OF THE TOTAL** (See instructions)

A) Home mortgage interest

**17**

Name of entity to which payment was made	Mortgage	Loan Number	Employer Ident. No.	Amount
First residence:	First		(01)	(05) 00
	Second		(02)	(06) 00
Second residence:	First		(03)	(07) 00
	Second		(04)	(08) 00
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions) .....				(09) 00
Loan Discounts (Points) Paid Directly by Borrower (See instructions) .....				(10) 00
1) Total home mortgage interest paid .....				(11) 00
2) Limit (Multiply the sum of line 4, Columns B and C of this Schedule and line 1, Part III of Schedule IE Individual by 30% and enter here) .....				(12) 00
3) Allowable deduction for mortgage interest (Enter the smaller of lines A(1) and A(2). If the total interest does not exceed 30% of the income for any of the 3 previous years, fill in here <input type="text"/> 1) (13) (See instructions) .....				(14) 00
B) Casualty loss on your principal residence (See instructions) .....				(15) 00
C) Medical expenses (Schedule A Individual, Part III, line 3) .....				(16) 00
D) Charitable contributions (Schedule A Individual, Part III, line 8) .....				(17) 00
E) Loss of personal property as a result of certain casualties (See instructions) .....				(18) 00
F) Total deductions allocated in half (50%) of the total (Add lines 5A through 5E) .....				(19) 00
G) Enter 50% of the total on line 5F in Columns B and C .....				(20) <input type="text"/> 00

**B - TAXPAYER**

**C - SPOUSE**

	00
	00

	00
	00

6. **DEDUCTIONS INDIVIDUALLY ALLOCATED** (See instructions): 18

A) Contributions to governmental pension or retirement systems ..... (01)

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

Financial inst. Account No. Employer Ident. No. Contribution

\_\_\_\_\_ (02) \_\_\_\_\_ (05) \_\_\_\_\_

\_\_\_\_\_ (03) \_\_\_\_\_ (06) \_\_\_\_\_

\_\_\_\_\_ (04) \_\_\_\_\_ (07) \_\_\_\_\_

	B - TAXPAYER	C - SPOUSE
(01)	00	00
(39)		

**Total contributions to individual retirement accounts** (Distribute the amount as it corresponds to the taxpayer and spouse) (08)

(08)	00	00
(40)		

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

Institution Account No. Employer Ident. No. Contribution

\_\_\_\_\_ (11) \_\_\_\_\_ (15) \_\_\_\_\_

Annual deductible (09) \_\_\_\_\_ Type of (12)  1 Individual  2 Individual and age 55 or older  
 coverage:  3 Family  4 Family and age 55 or older (16) Effective date \_\_\_\_\_

(15)		
(16)		
(17)		

Institution Account No. Employer Ident. No. Contribution

\_\_\_\_\_ (13) \_\_\_\_\_ (17) \_\_\_\_\_

Annual deductible (10) \_\_\_\_\_ Type of (14)  1 Individual  2 Individual and age 55 or older  
 coverage:  3 Family  4 Family and age 55 or older (18) Effective date \_\_\_\_\_

(18)		
(41)	00	00
(42)		

**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 spouse) ..... (19)

(19)	00	00
(43)		

D) Educational Contribution Account (Complete line 15) (See instructions) ..... (20)

(20)	00	00
(44)		

E) Interest paid on students loans at university level (See instructions):

Financial inst. Loan No. Employer Ident. No. Amount

\_\_\_\_\_ (21) \_\_\_\_\_ (23) \_\_\_\_\_

\_\_\_\_\_ (22) \_\_\_\_\_ (24) \_\_\_\_\_

(23)		
(24)		
(25)	00	00
(45)		

**Total interest paid on students loans** ..... (25)

(25)	00	00
(46)		

F) **Total deductions individually allocated** (Add lines 6A through 6E, Columns B and C, respectively) ..... (26)

(26)	00	00
(47)		

7. **Additional Personal Exemption for Veterans** (See instructions) ..... (27)

(27)	00	00
(48)		

8. **PERSONAL EXEMPTION** ..... (28)

(28)	3,500	3,500
(49)		

9. **EXEMPTION FOR DEPENDENTS** (Complete Part 2 of the return, see instructions)

A) (29) \_\_\_\_\_ X \$2,500 ..... (30)

B) (31) \_\_\_\_\_ X \$1,250 ..... (32)

C) **Total exemption for dependents** (Add lines 9A and 9B) ..... (33)

D) Enter 50% of the total of line 9C in Columns B and C ..... (34)

(30)	00	00
(32)	00	00
(33)	00	00
(34)	00	00
(50)		

10. **SPECIAL DEDUCTION FOR CERTAIN INDIVIDUALS** (See instructions) ..... (35)

(35)	00	00
(51)		

11. **Total Deductions and Exemptions** (Add lines 5G, 6F, 7, 8, 9D and 10, Columns B and C, respectively) ..... (36)

(36)	00	00
(52)		

12. **NET TAXABLE INCOME** (Subtract line 11 from line 4. If line 11 is larger than line 4, enter zero) ..... (37)

(37)	00	00
(53)		

13. **Tax Determined Individually** (Use the Tax Table and the amount entered in Columns B and C of line 12 to determine the tax individually. See instructions) ..... (38)

(38)	00	00
(54)		

14. **TOTAL TAX DETERMINED** (Add the amounts of Columns B and C of line 13 and transfer it to Part 1, line 12 of the Short Form) ..... (60)

(60)		
------	--	--

Continue in Part 1, line 12 of the Short Form.

15. **BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS** (See instructions) 57

(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	00
(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	00
(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	00
(10)	<b>Total contributions</b> (Add lines (01) through (03) and transfer to line 6D, Column B or C, as applicable) .....						00



**Schedule H Individual**

Rev. Feb 13 12 (Short Form)



**INCOME FROM ANNUITIES  
OR PENSIONS**

**2011**

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Taxpayer's name

Social Security Number

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

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 \_\_\_\_\_

35

**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)	00
2. Pension received in previous years:		
Year: _____		
Amount: _____ .....	(02)	00
3. Less:		
(a) Taxable pension received in previous years:		
Year: _____		
Amount: _____	(03)	00
(b) Tax exempt pension received in previous years:		
Year: _____		
Amount: _____	(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 of pension to be recovered (Subtract line 5 from line 1) .....	(07)	00

**Part II Taxable Income (See instructions)**

7. Total amount received during the year .....	(08)	00
8. Tax exempt amount .....	(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 of pension 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. <b>Taxable pension income</b> (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 1, line 3 of the return or line 3, Column B or C of Schedule CO Individual, as applicable) .....	(13)	00
13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 1, line 13B of the return) .....	(14)	00

**Schedule IE Individual**

Rev. Feb 13 12



**EXCLUDED AND EXEMPT INCOME**

**2011**

Taxable year beginning on \_\_\_\_\_ and ending on \_\_\_\_\_

Taxpayer's name \_\_\_\_\_

Fill in one: (01)  
 1 Taxpayer  2 Spouse  
 3 Both

Social Security Number \_\_\_\_\_

**Part I Exclusions from Gross Income**

28

		Items Considered for the Home Mortgage Interest Limitation	Items subject to Alternate Basic Tax
1. Life insurance	(02)	00	
2. Donations, legacies and inheritances	(03)	00	
3. Compensation for injuries or sickness	(04)	00	
4. Benefits from federal social security for old-age and survivors	(05)	00	
5. Income derived from discharge of debts (See instructions)	(06)	00	
6. IVU Loto prizes	(07)	00	
7. Meal and travel expenses paid to Certain Volunteers up to \$1,500 under Act 261-2004	(08)	00 (62)	00
8. Child support payments	(09)	00	
9. Other exclusions	(10)	00	
10. Total (Add lines 1 through 9)	(15)	00 (65)	00

**Part II Exemptions from Gross Income**

1. Fringe benefits paid by the employer in relation to a cafeteria plan	(16)	00	
2. Interest upon the following instruments:			
A) Obligations from the United States Government, any of its states, territories or political subdivisions	(17)	00	
B) Obligations from the Government of Puerto Rico	(18)	00	
C) Securities under Agricultural Loans Act	(19)	00 (66)	00
D) Certain Mortgages (See instructions)	(20)	00 (67)	00
E) Obligations secured or guaranteed under the Servicemembers Readjustment Act of 1944	(21)	00 (68)	00
F) Securities issued by cooperative associations up to \$5,000	(22)	00 (69)	00
G) Deposits in Puerto Rico interest bearing accounts up to \$2,000 (\$4,000 for married filing jointly) (Schedule F Individual)	(23)	00 (70)	00
H) Obligations issued by the Conservation Trust, Housing and Human Development Trust and San Juan Monuments Patronage	(24)	00	
3. Dividends received from the following organizations:			
A) Limited dividends corporations	(25)	00 (71)	00
B) Cooperative associations	(26)	00 (72)	00
C) International Insurer or Holding Company of the International Insurer	(27)	00	
4. Expenses of priests or ministers (See instructions)	(28)	00 (73)	00
5. Recapture of bad debts, prior taxes, surcharges and other items	(29)	00 (74)	00
6. Stipends received by certain physicians during the internship period (Form 499R-2/W-2PR)	(30)	00 (75)	00
7. Prizes from the Lottery of Puerto Rico and the Additional Lottery	(31)	00	
8. Income from pensions or annuities, up to the applicable limitation (Schedule H Individual, Part II, line 8)	(32)	00 (76)	00
9. Christmas Bonus, Summer Bonus and Medicine Bonus	(33)	00 (77)	00
10. Gain from the sale or exchange of principal residence by certain individuals (Schedule D1 Individual, Part II, line 14)	(34)	00	
11. Certain income related to the operation of an employees owned special corporation (See instructions)	(35)	00 (78)	00
12. Cost of living allowance (COLA) (Federal Form W-2)	(36)	00	
13. Unemployment compensation	(37)	00 (79)	00
14. Compensation received from active military service in a combat zone (Federal Form W-2)	(38)	00	
15. Income received or earned in relation to the celebration of sports games organized by international associations or federations (Schedule F Individuals)	(39)	00 (80)	00
16. Compensation received by an eligible investigator or scientist (Form 480.6D)	(40)	00	
17. Compensation received by an eligible investigator or scientist in the District under Act 214-2014	(41)	00	
18. Rents from the Historic Zone	(42)	00 (81)	00
19. Compensation to citizens and aliens nonresidents of Puerto Rico for the production of film projects	(43)	00	
20. Amounts paid by an employer as reimbursement of expenses related to trips, meals, lodging, entertainment and others	(44)	00	
21. Income from sources outside of Puerto Rico (Nonresidents or part-year residents)	(45)	00	
22. Remuneration received by employees of foreign governments or international organizations	(46)	00	
23. Income from buildings rented to the Government of Puerto Rico for public hospitals, health or convalescent homes, public schools (Contracts in force at November 22, 2010)	(47)	00	
24. Income derived by the taxpayer from the resale of personal property or services which acquisition was subject to tax under Section 3070.01 or Section 2101 of the Internal Revenue Code of 1994	(48)	00	
25. Accumulated Gain in Nonqualified Options	(49)	00	
26. Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1023.06(j)	(50)	00	
27. Distributions from Non Deductible Individual Retirement Accounts	(51)	00	
28. Special Compensation Paid due to a Liquidation or Close of Businesses under Article 10 of Act No. 80 of May 30, 1976	(52)	00 (82)	00
29. Distributions of Dividends and Benefits from Industrial Development Income from Exempt Businesses and in Liquidation under Act 73-2008 and Act 135-1997	(53)	00	
30. Salaries from Overtime during Emergency Situations (Form 499R-2/W-2PR)	(54)	00 (83)	00
31. Income from copyrights up to \$10,000 under Act 516-2004	(55)	00	
32. Income received by designers and translators up to \$6,000 under Act 516-2004	(56)	00	
33. Other exemptions	(57)	00	
34. Total (Add lines 1 through 33)	(60)	00 (85)	00

**Part III Total**

1. Total of items considered for the home mortgage interest limitation (Add line 10 of Part I and line 34 of Part II, first column)	(61)	00	
2. Total of items subject to alternate basic tax (Add line 10 of Part I and line 34 of Part II, second column)			00 (86)