



SHORT FORM **2004** COMMONWEALTH OF PUERTO RICO **2004**
 DEPARTMENT OF THE TREASURY
INDIVIDUAL INCOME TAX RETURN

Liquidator R M V1 V2 P1
 Reviewer P2 N D E A G
 FOR CALENDAR YEAR 2004 OR TAXABLE YEAR BEGINNING ON _____
 AND ENDING ON _____

Serial Number
 RETURN: AMENDED
 DECEASED DURING THE YEAR

Social Security Number _____ Spouse's Social Security Number _____

First Name Initial Last Name Second Last Name Sex: M F
 Taxpayer's Date of Birth _____
 Day Month Year
 Spouse's Date of Birth _____
 Day Month Year
 Change of Address: Yes No
 2005 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) _____ Home Telephone _____
 Office Telephone _____
 Zip Code _____

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. ¿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 and Public Corporations Employee
 - h. Federal Government Employee
 - i. Private Business Employee
 - j. 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)
 - 3. Head of household (Not married)
 - 4. Single

Part 2

<p>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</p> <p>Total (No. of withholding statements with this return) 01 <input type="text"/></p>	<p>A-Income Tax Withheld</p> <table border="1"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																					<p>B-Wages, Commissions, Allowances and Tips</p> <table border="1"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																				
<p>2. Federal Government Wages (See instructions) (01) <input type="text"/></p> <p>3. Income from Annuities and Pensions (Schedule H Individual, Part II, line 12) (03) <input type="text"/></p> <p>4. Adjusted Gross Income (Add lines 1B, 2B and 3) (10) <input type="text"/></p>	<p>Income Tax Withheld</p> <table border="1"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																					<p>Federal Wages</p> <table border="1"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																																																																																																				



Taxpayer's name _____

_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|

Part 3

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's Identification Number _____ (06) Amount _____ Financial institution _____ Account number _____

(04) Employer's Identification Number _____ (07) Amount _____ Financial institution _____ Account number _____

(05) Employer's Identification Number _____ (08) Amount _____ Financial institution _____ Account number _____

Total contributions to individual retirement accounts (Add all the amounts reflected on line 6A)..... (09) _____

B. Contributions to governmental pension or retirement systems (10) _____

C. Deduction when both spouses work (11) _____

D. Deduction for Veterans (12) _____

E. Ordinary and necessary expenses (Schedule I Individual, Part I, line 8) (13) _____

F. Automobile loan interest: (Do not exceed from \$1,200) Bank _____ Loan Number _____

Employer's Ident. Number (14) _____ (15) _____

G. Young people who work (See instructions) (16) _____

H. Educational Contribution Account (Schedule A1 Individual, Part II, line (10))(See instructions) .. (17) _____

I. Acquisition and installation of a personal computer used by dependents (18) _____

J. Total Additional Deductions (Add lines 6A through 6 I) (19) _____

7. Telephone service payment for communication with military personnel in combat zone (See instructions) (20) _____

8. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)

A) Non university: Category (N) (21) TOTAL _____ x \$1,600 (24) _____

B) University student: Category (U) (22) _____ x \$1,600 (25) _____

C) Disabled, blind or age 65 or older: Category (I) (23) _____ x \$1,600 (26) _____

D) Total Exemption for Dependents (Add lines 8A through 8C)..... (27) _____

9. Total Deductions and Exemptions (Add lines 5, 6J, 7 and 8D) (28) _____

10. NET TAXABLE INCOME (Subtract line 9 from line 4. If line 9 is larger than line 4, enter zero) (29) _____

Social Security Number

SSN input boxes



Taxpayer's name

Part 4

11. TAX DETERMINED (Determine your tax on the amount of line 10 using the Tax Table) (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 Tax Returns Online (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 to an account, complete Part 5) (50)

Part 5

AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND

Type of account: Checks Savings
Route/transit number Your account number
Account in the name of and

(Complete name in print letter 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 (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.

Taxpayer's Signature Date Spouse's Signature Date
Specialist's Name (Print Letter) Name of the Firm or Business

Address Registration Number Employer's Identification Number
Zip Code Self-employed (Fill in here) Specialist's Signature Date

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.



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: 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 a dependent entitles you the head of household filing status, do not claim him/her as a 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 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

Name of parent claiming the exemption _____

Grid for Social Security Number

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

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

Name of parent releasing claim to exemption

the taxable year 2004 for (enter the name(s) of child (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 (these) child (children) for future taxable years, complete Part II.

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

I, _____, agree and compromise myself 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 (children)):

(Specify)

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

Signature of parent releasing claim to exemption

Social Security Number

Date



INCOME FROM ANNUITIES OR PENSIONS

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

Social Security Number

Taxpayer's name _____

Grid for 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: Puerto Rico, United States, Others
Date in which you began receiving 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
2. Pension received in previous years: Year, Amount
3. Less: (a) Taxable pension received in previous years: Year, Amount; (b) Tax exempt pension received in previous years: Year, Amount
4. Total (Add lines 3(a) and 3(b))
5. Cost of pension tax exempt recovered in previous years (Subtract line 4 from line 2)
6. Cost to be recovered (Subtract line 5 from line 1)

Part II: Taxable Income (See instructions)

- 7. Total amount received in the year
8. Tax exempt amount
9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13)
10. Cost to be recovered (Same as line 6)
11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9)
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. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 16B of the Short Form)



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)

1. Meals and entertainment

Form for meals and entertainment expenses (lines 01-05)

2. Other expenses

Form for other expenses (lines 11-17)

Line 18: Total other expenses (Add lines 2A through 2G. Enter total here)

Line 19: Reimbursement of other expenses

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

Line 30: If line 2H exceeds line 2 I, enter the excess on this line

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

Line 32: Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Short Form)

Line 33: Federal Government Wages (Part 2, line 2B of the Short Form)

Line 34: Total wages (Add lines 4 and 5)

Line 35: Multiply line 6 by 3% and enter here

Line 40: 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)



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). 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.
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Current depreciation

			00	00	00
			00	00	00
			00	00	00
			00	00	00
			00	00	00
			00	00	00
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Total (Transfer this amount to Part I, line 2F of this Schedule)..... (10)