

# SHORT FORM

RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)

Serial Number

Liquidator

Reviewer

2000

GOVERNMENT OF PUERTO RICO  
DEPARTMENT OF THE TREASURY

2000

## INDIVIDUAL INCOME TAX RETURN

FOR CALENDAR YEAR 2000 OR TAXABLE YEAR BEGINNING ON \_\_\_\_\_ AND ENDING ON \_\_\_\_\_

AMENDED RETURN

DECEASED DURING THE YEAR

Payment Stamp

R M V1 V2 P1 P2 N D E A G

First Name Initial Last Name Second Last Name

Social Security Number

Postal Address  
  
Zip Code

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

CHANGE OF ADDRESS

Yes  No

Receipt Number: \_\_\_\_\_  
Amount: \_\_\_\_\_

"Place Label here".

Spouse's First Name Initial Last Name Second Last Name

Home Address (Town or Urbanization, Number, Street)

Zip Code

**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? (Submit Schedule)
- F.   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
- J.  Retired/Pensioner

Your occupation \_\_\_\_\_ Spouse's occupation \_\_\_\_\_

**2001 RETURN**

SPANISH  ENGLISH

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

- Your gross income is not more than \$75,000.
- Your income consists only of wages and compensation subject to withholding, annuities and pensions.
- You have not received income from alimony pension, interest, dividends, sole proprietorship or other income.
- You claim the standard deduction.
- You do not file under the status of married filing separate returns.
- You do not claim a credit for investment in a Capital Investment Fund, Tourism Fund, Solid Waste Disposal Facilities or Agricultural Business Fund.
- You are not required to file an Estimated Tax Declaration.
- You are a United States citizen or a resident alien.
- You do not claim a foreign tax credit.
- You do not claim credit for the 7% withholding for services rendered.
- You do not claim a credit for the investment in a Film Entity engaged in a Film Project or Infrastructure Project.

If you do not meet all 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 ATTACH ALL YOUR WITHHOLDING STATEMENTS (FORMS 499R-2/W-2PR, 499R-2c/W-2cPR or W-2), AS APPLICABLE.**

	00
	00
	00
	00
	00

	00
	00
	00
	00
	00

**01 Total** (Number of withholding statements with this return)

	00
--	----

	00
--	----

Income Tax Withheld

Federal Wages

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

	00
--	----

(02) 

	00
--	----

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

(03) 

	00
--	----

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

(10) 

	00
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Part 3	5. <b>Adjusted Gross Income</b> (From line 4, page 1) ..... (01) <span style="float: right;">02</span>	00	
	<b>6. STANDARD DEDUCTION AND PERSONAL EXEMPTION</b>		
	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
	<b>7. ADDITIONAL DEDUCTIONS</b> (You must submit evidence in order to claim these deductions)		
	A. Contributions to governmental pension or retirement systems ..... (03)	00	
	B. Contributions to an Individual Retirement Account (Do not exceed from \$3,000 or \$6,000 if married) ..... (04)	00	
	C. Deduction when both spouses work ..... (05)	00	
	D. Deduction for Veterans ..... (06)	00	
	E. Ordinary and necessary expenses (Schedule I Individual, line 8) ..... (07)	00	
	F. Automobile loan interest: (Do not exceed from \$1,200) Bank _____ Loan No. _____ ..... (08)	00	
G. Young people who work (See instructions) ..... (09)	00		
H. <b>Total Additional Deductions</b> (Add lines 7A through 7G) ..... (10)	00		
<b>8. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)</b>			
<b>TOTAL</b>			
A) Non university: <b>Category (N)</b> ..... (12) _____ x \$1,300 ..... (13)	00		
B) University student: <b>Category (U)</b> ..... (16) _____ x \$1,600 ..... (17)	00		
C) Disabled, blind or age 65 or older: <b>Category (I)</b> ..... (20) _____ x \$1,300 ..... (21)	00		
D) <b>Total Exemption for Dependents</b> (Add lines 8A through 8C) ..... (22)	00		
9. <b>Total Deductions and Exemptions</b> (Add lines 6, 7H and 8D) ..... (30)	00		
10. <b>NET TAXABLE INCOME</b> (Subtract line 9 from line 5. If line 9 is larger than line 5, enter zero) ..... (31)	00		

Part 4	11. <b>TAX DETERMINED</b> (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
	<b>14. TAX WITHHELD:</b>	
	A) Tax Withheld on Wages (Add lines 1A and 2A of Part 2) ..... (35)	00
	B) Tax Withheld on Annuities and Pensions (Schedule H Individual, Part II, line 13) ..... (36)	00
	C) Total Tax Withheld (Add lines 14A and 14B) ..... (37)	00
	15. <b>AMOUNT OF TAX DUE</b> (If line 13 is larger than line 14C, enter the difference here, otherwise, enter on line 20) ..... (38)	00
	16. <b>Less:</b> Amount paid with automatic extension of time ..... (39)	00
	17. <b>Balance of Tax Due</b> (If line 15 is larger than line 16, enter the difference here, otherwise, enter on line 20) ..... (40)	00
18. <b>Less:</b> Amount paid (a) <b>With Return</b> ..... (41)	00	
(b) <b>Through Electronic Transfer</b> (Transaction No. _____) ..... (42)	00	
(c) <b>Interest</b> ..... (43)	00	
(d) <b>Surcharges</b> ..... (44)	00	
19. <b>BALANCE OF TAX DUE</b> (Subtract lines 18(a) and 18(b) from line 17)..... (45)	00	
20. <b>AMOUNT TO BE REFUNDED (If you want your refund to be deposited directly in an account, complete Part 5) ....</b> (50)	00	

Part 5	<b>AUTHORIZATION FOR THE DIRECT DEPOSIT OF THE REFUND</b>	
	Route/Transit number	<input type="checkbox"/> Checks <input type="checkbox"/> Savings
	Account number	
Account in the name of (Complete name in print letter as it appears on your account): _____		

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.

<b>NOTE TO TAXPAYER</b> If you paid a Specialist to prepare your return, he (she) must sign and write his (her) registration number in the space provided.	Date	Taxpayer's signature ✓
	Date	Spouse's signature ✓

04 Specialist's Name (Print letter)	Specialist's Signature	Name of the Firm or Business
Address	Date	Specialist's Social Security Number
	Register Number	Employer's Identification Number
	Self - employed (Check here) <input type="checkbox"/>	
Zip Code		

**Schedule A 1 Individual**

Rev. 05.00



**DEPENDENTS**

**200**\_\_

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

Name of taxpayer

Social Security Number




**Part I**

**Dependents Information** (See instructions)

55

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

**IMPORTANT INFORMATION**

-  Do not include the spouse in 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 on 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.



**Schedule H Individual**

Rev 05.00



**INCOME FROM ANNUITIES OR PENSIONS**

**200**\_\_\_\_\_

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

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\_\_\_\_

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

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 tax exempt recovered 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. <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 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 26B of the Long Form or in Part 4, line 14B of the Short Form) .....	(14)		00

**Schedule I Individual**

Rev. 05.00



**ORDINARY AND NECESSARY EXPENSES**

**200**\_\_

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

Taxpayer's name

Social Security Number

**Part I Detail of Expenses** (See instructions)

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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 Individual, Part V) .	(03)	00
D. If line 1A exceeds line 1B, enter 50% of line 1C (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 educational materials by teachers .....	(13)	00
D. Purchase of technical books related to professional or technical work ....	(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 Individual, 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. <b>Deduction for ordinary and necessary expenses</b> (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

