Form 481.0 Rev. 05.02 RETURN WITH CHECK (PLEA	ASE ATTACH CHECK HERE)	
SHORTFORM 2002 COMMONWEALTH C	2002	Serial Number
Liquidator Reviewer INDIVIDUAL INCOM		
R M V1 V2 P1 P2 N D E A G FOR CALENDAR YEAR 2002 OR T		RETURN: ORIGINAL AMENDED
,, AND ENDI	NG ON,,	DECEASED DURING THE YEAR Payment Stamp
Social Security Number Spouse's Social Security Number	CHANGE OF ADDRESS  Yes No	
	Sex	
First Name Initial Last Name Second Last Name	M F Taxpayer's Date of Birth	
Postal Address	Day Month Year	
	Spouse's Date of Birth	
Zip Code	Day Month Year	
"Place Label here".  Spouse's First Name Initial Last Name Second Last Name	E-Mail Address	
Spouse 3 First Name Initial East Name Second East Name		B : W .
Home Address (Town or Urbanization, Number, Street)	Home Telephone	Receipt Number:
L_		Amount:
	Office Telephone	2003 Return
Zip Code		SPANISH ENGLISH
Part 1		
YES NO A. ☐ ☐ United States Citizen?	SHEST SOURCE OF INCOME:	D : (0)
B. Resident of Puerto Rico at the end of the year?	Government, Municipalities and	d Public Receipt Stamp
C. Tax exempt income from the Lottery of Puerto Rico?	Corporations Employee	
D. Income from racetrack winnings in Puerto Rico?	Federal Government Employee	
E Other exempt income?	Private Business Employee  Retired/Pensioner	
F. Obligation to make payments to <b>ASUME</b> ?	Treatieur ensiener	
Your occupation Spouse's occu	ıpation   ABLE YEAR:	
1) Married living with spouse and filing jointly	3)  Head of household	
Married not living with spouse (Not head of household)	4) Single	
(Submit spouse's name and social security number)		
Part 2		B-Wages, Commissions,
1. Wages, Commissions, Allowances and Tips  Mattach All Your Withholding Statements (FORMS 499R-	A-Income Tax V	
499R-2c/W-2cPR or W-2), AS APPLICABLE.	, , , , , , , , , , , , , , , , , , ,	
Total (Number of withholding statements with this return)	Income Tax W	ithheld Federal Wages
2. Federal Government Wages (See instructions)	(01)	
3. Income from Annuities and Pensions (Schedule H Individual, F	Part II, line 12)	(03)
4 Adjusted Gross Income (Add lines 1R 2R and 3)	, , ,	



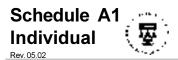
Part 3	
5. Adjusted Gross Income (From line 4, page 1)	(01) , 0 0
6. STANDARD DEDUCTION AND PERSONAL EXEMPTION	
If you checked Box 1 in Part 1, enter \$6,000, Box 2 enter \$3,300, Box 3 enter \$5,600, Box 4 enter \$3,300	(02) 0 0
7. ADDITIONAL DEDUCTIONS	
A. Contributions to governmental pension or retirement systems	(03)
B. Contributions to an Individual Retirement Account (Do not exceed from \$3,500 or \$7,00	00 if married):
Financial institution Account No.	
Employer's Ident. Number  (04)	
Employer's Ident. Number Amount	
(05) (08) (08) (08) Account No.	
Employer's Ident. Number  (06)	
Total contributions to individual retirement accounts (Add all the amounts	
reflected on line 7B)	
C. Deduction when both spouses work	(11) 0 0
D. Deduction for Veterans	(12) 0 0
E. Ordinary and necessary expenses (Schedule I Individual, line 8)	(13) 0 0
F. Automobile loan interest: (Do not exceed from \$1,200) Bank	
Loan No Employer's Ident. No (14)	(15) 0 0
G. Young people who work (See instructions)	(16) 0 0
H. Educational Contribution Account (Schedule A1 Individual, Part II, line (10)) (See instructions)	) (17)
I. Total Additional Deductions (Add lines 7A through 7H)	(18)
8. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instruct	tions)
A) Non university: Category (N)(19) x \$1,300x	(22) 0 0
B) University student: Category (U)	(23) 0 0
C) Disabled, blind or age 65 or older: <b>Category (I)</b> (21) x \$1,300x	(24) 0 0
D) Total Exemption for Dependents (Add lines 8A through 8C)	(25) , 0 0
9. Total Deductions and Exemptions (Add lines 6, 7 I and 8D)	(26) 0 0
10. <b>NET TAXABLE INCOME</b> (Subtract line 9 from line 5. If line 9 is larger than line 5, enter	r zero)

4 1 1	 1

Part 4			i																											Ė							
															4 -																		, –	-		, –	
11. TAX DETERMINED (Determine your tax on the amount of line 10 using the Tax Table)(28)													0	0																							
12. Credit for Salaried Taxpayers (See instructions)(29)															0	0																					
13. Credit for Contributions to the Educational Foundation for Free Selection of Schools(30)														$\mathbb{L}$		0	0																				
14. Tax Liabilit	14. Tax Liability (Subtract line 12 or 13, whichever applies, from line 11. If it is less than zero, enter zero)(31)															I		0	0																		
15. TAX WITHHELD:																																					
A) Tax Withheld on Wages (Add lines 1A and 2A of Part 2)(32)																																					
B) Tax Withheld on Annuities and Pensions (Schedule H Individual, Part II, line 13)(33)																																					
C) Total Ta	C) Total Tax Withheld (Add lines 15A and 15B)(34)												T		0	0																					
16. AMOUNT OF TAX DUE																																					
(If line 14 is	s la	rger	tha	an lii	ne	15C	, е	nter	the	diffe	eren	ce h	nere,	0	therv	vis	e, er	nte	r on	line 2	21)									(35)			],[_	<u>L</u>		0	0
17. Less: Amo	un	pai	d v	vith	au	toma	atic	exte	ensi	ion (	of tir	ne																		(36)			]	$\mathbb{L}$		0	0
18. Balance o	f Ta	x D	ue	(If li	ne	16 i	s l	arge	r th	an li	ne 1	7, €	enter	th	ne di	ffe	rence	e h	nere,	othe	rwi	se, e	nter	on I	ine	21)				(37)			],[	$\mathbb{L}$		0	0
19. Less: Amo	unt	•			_																										_	_	1 —	_	_	1 -	_
		(a)	V	itn i	кe	turn								•••																(38)			J,L	丄	丄	0	0
		(b)	Th	rou	gh	Elec	ctro	onic	Tra	ansf	er.		7	ra	nsac	ctio	n Nu	ıml	ber:											(39)						0	0
		(c)	ln	tere	st																	(	40)		][				0	0							
		(d)	Sι	ırch	arç	jes _					and	Pe	nalt	ies	s							(4	41)		_,_ ][				0	0	]						
20. BALANCE	OF	: TA	Χſ	DUE	(S	ubtra	act	lines	s 19	9(a)	and	19(1	b) fro	om	line	18	3)						<b>_</b>	<u> </u>	<b></b>			<b></b> .		(42)	, 		1	T	T	0	0
21. AMOUNT <sup>-</sup>																																I	」,∟ ] [	$\frac{\perp}{\Gamma}$	<u>—</u> Т	]. ] [0	0
Part 5							. ,		-	, .	<b></b>	J. G.			JO U.	<b>-</b>	00.00		u.i.o.	, c. y   .			, oou	,	,	, p.io		u	υ,	(00)			J, L		_	J. L	
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Route/	traı	ısit ı	ıur	nber										I FOR THE DIRECT DEPOSIT OF THE REFUND Account number																							
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count in the name of	_	<del> </del>	_ 	<u> </u>	_	$\exists$	_	<u> </u>	` 	7		Т	Ī	Γ	T	Γ	T	Τ	<u>_</u> _	$\Box$			<u> </u>	<u>Ц</u>	<u> </u> 	ᅵ	<u> </u>	ᆜ	<u> </u>	一	닏 T	<u> </u>	屵	$\dashv$	╣	$\neg$	and
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L					Co	mple	te	name	in	print	lette	r as	ita	ממ	ears	on	vour	ac	coun	l If n	narr	ied a	nd fil	ina i	ointh	v. in	clude	e vo	our s	SDOL	ıse's	nai	me)	—			
					`												ΑT									,		ĺ		i							
I hereby declare ume and to the be for all dependents this information I	st d s cl	of my	y k ed.	now The	led de	lge a	ınd	beli	ief i	is a	true,	СО	rrec	t a	ding nd c	th on	e sta nplet	itei e i	ment retur	n. I a	Iso	dec	lare	that	l h	ave	pro	vid	ed r	nor	e th	nan	50%	of	the	sup	port
Taxpayer's Signatu												D	ate					5	Spous	e's S	Sigr	nature	•										$\exists$	Date	)		
4 Specialist's Nam	e (F	rint L	.ette	er)									S	ре	cialist'	s S	ocial	Sec	curtity	Numb	er							N	lame	of '	the I	Firm	or B	Busine	ess		
ddres											1				Reg	iste	er Nu	mb	er					[	E	mplo	oyer'	s Id	lentif	icati	ion	Num	iber	]			
																	mploy		t T	_	Spe	cialis	t's Si	gnati	ıre									Dat	e		
					Z	Zip Co	ode								,01	.50		-,																			

NOTE TO TAXPAYER

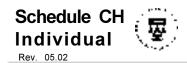
If you paid a Specialist to prepare your return, he (she) must sign and write his (her) registration number in the space provided.





## DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS

Taxable year beir			nd ending on,	IION ACCOUNTS
. a.a.a.s your bon	9	, u	,,,	Social Security Number
Taxpayers name				
Part I: Dependents Information	(See instruction	ons)	55	
	IMPOR	TANT INFORMATIO	ON PART I	
for tax purposes, therefore, you s	should not include	e the wife's name o	lives with his spouse is not a head of n the box for head of household (line	
If a dependent entitles you the he		-		
In order to consider the exemptic	Relationship	Category (N) (U) (I)	Date of Birth	Social Security Number
Name Name		See instructions.	Day Month Year	
Head of Household  (01) NOT THE TAXPAYER / NOT THE SPOUSE		J		
(02)			<u> </u>	
(03)				
(00)				
(04)				
(05)				
(06)				<u> </u>
(07)				
(08)				
(09)				
(10)	_			
Part II: Beneficiaries of Education	tional Contri	bution Accour	nts (See instructions)	<b>57</b>
	IMPOR'	TANT INFORMATIO	ON PART II	
These beneficiaries must not be qualifies as your dependent, you	considered to de must include him	termine the exempt her in Part I of this	ion for dependents. However, if any o Schedule.	f these beneficiaries
Name, Initial Last Second Last Name Name Day	Date of Birth	Relationship Year	Social Security Number	Contributed Amount
(01)	]-[]		11	
(02)				
03)	J <sup>-</sup> [] ] [] [		┛└ <del>╽</del> ╏╏┸	J
(04)	] <b>=</b> [] <b>=</b> [ ]		╝ <u>╏╶┧╶╽</u> ╌ <sup>╒</sup> <u>╏</u> ╶╽╶╏ <sup>╒</sup> ┃ <u>╴╽╶</u> ┃ ╗┌──┼─┐┌───┐┌───	
(05)	] <b>=</b> [] <b>=</b> [		╝└ <del>╎</del> ╎╏╸ ╗┌┯┯╗┌┯╗┌┯┯	
	J <b>-</b>			
(10) <b>Total contributions</b> (Add lines or to Schedule A Individual, Pa				

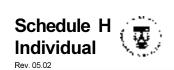




## RELEASE OF CLAIM TO EXEMPTION FOR CHILD (CHILDREN) OF DIVORCED OR SEPARATED PARENTS

Taxable year beginning on	_, and ending on,,	
		Social Security Number
e of parent claiming the exemption		
art I: Release of Claim to Exemption for Depende	ents for Current Year (See instr	ructions)
		· · · · · · · · · · · · · · · · · · ·
I,Name of parent releasing claim exemption	, agree and compromise not to claim	an exemption for dependents f
Name of parent foleasing daim exemption		
the taxable year 200 for (enter the name(s) of child(child	ren))·	
(1)		
(2)(3)		
(4)		
(5)		
Signature of parent releasing claim exemption	Social Security Number	Date
If you choose not to claim an exemption for the claim an exemption for the claim to Exemption for Dependent		
art in Release of Glaim to Exemption for Depend	icitis for ratare rears (see ins	iructions)
I,	, agree and compromise not to claim	an exemption for dependents for
Name of parent releasing claim exemption		
the toyoble year(a)	as name(a) of shild(shildren));	
the taxable year(s) for (enter the taxable year)	ne name(s) of child(children)):	
(1)		
(2)	· · · · · · · · · · · · · · · · · · ·	
(3)		
(4)		
(5)		
	<del></del>	<u> </u>
Signature of parent releasing claim exemption	Social Security Number	Data

Conservation Period: Ten (10) years





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**INCOME FROM ANNUITIES OR PENSIONS** 

Taxable year beginning on, and ending on,,
Social Security Number
Taxpayer's name Lile Taxpayer's name
Recipient of pension (check one):
Date in which you began receiving the pension:
Place where the service was performed:
Pension granted by (check one):
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)
2. Pension received in previous years(02)
3. Less:
(a) Taxable pension received in previous years(03)
(b) Tax exempt pension received in previous years(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 to be recovered (Subtract line 5 from line 1)(07)
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) 0 0
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)
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 2J of the Long Form or 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 31B of the Long Form or in Part 4, line 15B of the Short Form)
Conservation Period: Ten (10) years





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## **ORDINARY AND NECESSARY EXPENSES**

	Taxable year beginning on, and ending on,	_
		Social Security Number
Гахр	payer's name	
P	art I: Detail of Expenses (See instructions)	58
1.	Meals and entertainment A. Total expenses incurred or paid	(01)
	B. Reimbursed expenses (meals and entertainment)	(02) 0 0
	C. Difference (If line 1B exceeds line 1A, enter the excess here and on Schedule F Individual, Part V)	(03)
	D. Difference (If line 1A exceeds line 1B, enter the excess here)	(04)
	E. Enter 50% of line 1D (See instructions)	(05)
2.	Other expenses A. Cost and maintenance of uniforms	0 0
	B. Union dues, college memberships and professional associations (12)	0 0
	C. Purchase of educational materials by teachers(13)	0 0
	D. Purchase of technical books related to professional or technical work (14)	0 0
	E. Educational and improvement expenses of your profession or occupation. (15)	0 0
	F. Depreciation (Part II of this Schedule)(16)	0 0
	G. Other expenses related to your profession or occupation(17)	
	H. Total other expenses (Add lines 2A through 2G. Enter total here)	
	I. Reimbursement of other expenses	(19)
	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) 0 0
	K. If line 2H exceeds line 2 I, enter the excess on this line	(30) 0 0
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 Long Form or Short Form)	(32) 0 0
5.	Federal Government Wages (Part 2, line 1C of the Long Form or Part 2, line 2 of the Short Form)	(33) 0 0
6.	Total wages (Add lines 4 and 5)	(34) 0 0
7.	Multiply line 6 by 3% and enter here	(35) 0 0
8.	<b>Deduction for ordinary and necessary expenses</b> (Enter here and in Part 3, line 7E of the Short Form or on 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) 0 0



Schedule I Individual, Rev. 05.02 - Page 2

Part II: Detail of Depreciation					59
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.	Depreciation claimed in prior years.	5. Estimated useful life to compute the depreciation.	Depreciation claimed this year.
Current depreciation	1			'	
			00	00	00
				00	00
				00	00
				00	00
				00	00
				00	00
		0	00	00	00
		C	00	00	00
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		C	00	00	00
		0	00	00	00
		(	00	00	00
		(	00	00	00
			00	00	00
			00	00	00
			00	00	00
		0		00	00
				00	00
				00	00
Total (Transfer this amount to Part I	line 2F of th		00	00  <u> </u> (10)	00