

RETURN WITH CHECK (PLEASE ATTACH CHECK HERE)



SHORT FORM

Liquidator Reviewer

R M V1 V2 P1 P2 N D E A G

2002 COMMONWEALTH OF PUERTO RICO **2002**
 DEPARTMENT OF THE TREASURY

INDIVIDUAL INCOME TAX RETURN
 FOR CALENDAR YEAR 2002 OR TAXABLE YEAR BEGINNING ON _____
 AND ENDING ON _____

Serial Number

RETURN: ORIGINAL AMENDED
 DECEASED DURING THE YEAR

Payment Stamp

Receipt Number: _____
 Amount: _____

Social Security Number **Spouse's Social Security Number**

____-____-____ ____-____-____

CHANGE OF ADDRESS
 Yes No

Sex
 M F

First Name Initial Last Name Second Last Name

Postal Address

Zip Code

"Place Label here".

Taxpayer's Date of Birth

____-____-____
 Day Month Year

Spouse's Date of Birth

____-____-____
 Day Month Year

E-Mail Address

Spouse's First Name Initial Last Name Second Last Name

Home Address (Town or Urbanization, Number, Street)

Zip Code

Home Telephone

____-____-____

Office Telephone

____-____-____

2003 Return
 SPANISH ENGLISH

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

Your occupation _____ Spouse's occupation _____

FILING STATUS AT THE END OF THE TAXABLE YEAR:

- 1) Married living with spouse and filing jointly 3) Head of household
 2) Married not living with spouse (Not head of household) 4) Single

(Submit spouse's name and social security number)

Receipt Stamp

Part 2

1. 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.

A-Income Tax Withheld

				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

B-Wages, Commissions, Allowances and Tips

				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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

Income Tax Withheld

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

Federal Wages

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

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

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) [][] [][][][] [0][0]

B. Contributions to an Individual Retirement Account (Do not exceed from \$3,500 or \$7,000 if married):

Financial institution Account No.
Employer's Ident. Number Amount
(04) [][] [][][][][][][][] (07) [][] [][][][] [0][0]

Financial institution Account No.
Employer's Ident. Number Amount
(05) [][] [][][][][][][][] (08) [][] [][][][] [0][0]

Financial institution Account No.
Employer's Ident. Number Amount
(06) [][] [][][][][][][][] (09) [][] [][][][] [0][0]

Total contributions to individual retirement accounts (Add all the amounts reflected on line 7B) (10) [][] [][][][] [0][0]

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) [][] [][][][] [0][0]

I. Total Additional Deductions (Add lines 7A through 7H)..... (18) [][] [][][][] [0][0]

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

A) Non university: Category (N) (19) [][] x \$1,300 (22) [][] [][][][] [0][0]

B) University student: Category (U) (20) [][] x \$1,600 (23) [][] [][][][] [0][0]

C) Disabled, blind or age 65 or older: Category (I) .. (21) [][] x \$1,300 (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. NET TAXABLE INCOME (Subtract line 9 from line 5. If line 9 is larger than line 5, enter zero)..... (27) [][] [][][][] [0][0]



Part 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)					0	0
14. Tax Liability (Subtract line 12 or 13, whichever applies, from line 11. If it is less than zero, enter zero)	(31)					0	0
15. TAX WITHHELD:							
A) Tax Withheld on Wages (Add lines 1A and 2A of Part 2).....	(32)					0	0
B) Tax Withheld on Annuities and Pensions (Schedule H Individual, Part II, line 13).....	(33)					0	0
C) Total Tax Withheld (Add lines 15A and 15B).....	(34)					0	0
16. AMOUNT OF TAX DUE							
(If line 14 is larger than line 15C, enter the difference here, otherwise, enter on line 21).....	(35)					0	0
17. Less: Amount paid with automatic extension of time.....	(36)					0	0
18. Balance of Tax Due (If line 16 is larger than line 17, enter the difference here, otherwise, enter on line 21).....	(37)					0	0
19. Less: Amount paid							
(a) With Return	(38)					0	0
(b) Through Electronic Transfer. Transaction Number: <input style="width: 100px;" type="text"/>	(39)					0	0
(c) Interest	(40)					0	0
(d) Surcharges _____ and Penalties	(41)					0	0
20. BALANCE OF TAX DUE (Subtract lines 19(a) and 19(b) from line 18)	(42)					0	0
21. AMOUNT TO BE REFUNDED (If you want your refund to be deposited directly in an account, complete Part 5) (50)	(50)					0	0

Part 5

AUTHORIZATION FOR THE DIRECT DEPOSIT OF THE REFUND

Route/transit number	Type of account	Account number
<input style="width: 100%;" type="text"/>	<input type="checkbox"/> Checks <input type="checkbox"/> Savings	<input style="width: 100%;" type="text"/>
Account in the name of	<input style="width: 100%;" type="text"/>	
	<input style="width: 100%;" type="text"/>	
(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 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.

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

Taxpayers name _____ Social Security Number --

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 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.

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

Part II: Beneficiaries of Educational Contribution 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)			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(02)			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(03)			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(04)			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(05)			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(10) Total contributions (Add lines (01) through (05) and transfer to Part 3, line 7H of the Short Form or to Schedule A Individual, Part II, line 8 of the Long Form)												<input type="text"/>	<input type="text"/>



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 _____

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

I, _____, agree and compromise not to claim an exemption for dependents for
Name of parent releasing claim exemption

the taxable year 200__ for (enter the name(s) of child(children)):

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

Signature of parent releasing claim 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 not to claim an exemption for dependents for
Name of parent releasing claim exemption

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

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

Signature of parent releasing claim exemption

Social Security Number

Date

Conservation Period: Ten (10) years





INCOME FROM ANNUITIES OR PENSIONS

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

Taxpayer's name _____

Social Security Number

____-____-____

Recipient of pension (check one):

1 Taxpayer

2 Spouse

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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) ____
- 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..... (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 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 2J of the Long Form or in Part 2, line 3 of the Short Form)..... (13) ____
- 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)..... (14) ____



ORDINARY AND NECESSARY EXPENSES

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

Taxpayer's name _____

Social Security Number

Grid for 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) [][][][][] 0 0
 - 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) [][][][][] 0 0
 - D. Difference (If line 1A exceeds line 1B, enter the excess here) (04) [][][][][] 0 0
 - E. Enter 50% of line 1D (See instructions)..... (05) [][][][][] 0 0
- 2. Other expenses
 - A. Cost and maintenance of uniforms..... (11) [][][][][] 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) [][][][][] 0 0
 - H. Total other expenses (Add lines 2A through 2G. Enter total here)..... (18) [][][][][] 0 0
 - I. Reimbursement of other expenses..... (19) [][][][][] 0 0
 - 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) [][][][][] 0 0
- 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. Deduction for ordinary and necessary expenses (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



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.
Current depreciation					
			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	00
			00	00	00
			00	00	00
			00	00	00
			00	00	00
			00	00	00

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

				0	0
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Conservation Period: Ten (10) years