

If you choose the optional computation of tax for married individuals living together and filing a joint return, do not complete Parts 1 and 2, neither lines 14 through 20 of Part 3, and go to Schedule CO Individual.

1. Wages, Commissions, Allowances and Tips

A-Income Tax Withheld

B-Wages, Commissions, Allowances and Tips

ATTACH ALL YOUR WITHHOLDING STATEMENTS (Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).

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

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

Total of withholding statements with this return 02

(02) 00

(04) 00

C- Federal Government Wages

(Total of W-2 Forms with this return)

Exempt wages under Sec. 1031.02(a)(36) of the Code

Income Tax Withheld

Federal Wages

(01) 00

(03) 00

(05) 00

2. Other Income (or Losses):

Table with 2 columns: Description, Amount. Rows A through S for various income and loss categories.

Table with 2 columns: Description, Amount. Rows 6 through 13 for deductions and exemptions.

Table with 2 columns: Description, Amount. Rows 14 through 23 for tax calculations.

Table with 2 columns: Description, Amount. Rows 24 through 29 for tax liability and balance.

THE AMOUNT SHOWN ON LINE 29 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.

Schedule A Individual

Rev. Feb 20 18



DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

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

2017

Taxpayer's name

Social Security Number

Part I Deductions Applicable to Individual Taxpayers (See instructions)

1. Home mortgage interest

Table with 5 columns: Name of entity to which payment was made, Mortgage, Loan Number, Employer Identification Number, Amount. Rows include Principal residence (First, Second) and Second residence (First, Second).

- Home mortgage interest of the principal residence not reported on Form 480.7A (See instructions)
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 5 of the return and line 1, Part III of Schedule IE Individual by 30% and enter here)

c) Allowable deduction for mortgage interest (Enter the smaller of lines 1(a), 1(b) or \$35,000. If the total interest does not exceed 30% of the income for any of the 3 previous years, fill in here 1) (14)(See instructions) 00

- 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):

Table for contributions to individual retirement accounts with columns: Financial inst., Account No., Employer Ident. No., Contribution. Includes checkboxes for 1 Taxpayer or 2 Spouse.

Total contributions to individual retirement accounts 00

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

Table for health savings accounts with columns: Institution, Account No., Employer Ident. No., Contribution. Includes checkboxes for coverage types and effective date.

Total contributions (Add the smaller amount between the contribution and the annual deductible of each account) ... 00

9. Educational Contribution Account (Schedule A1 Individual, Part II, line (21)) (See instructions) 00

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

Table for interest on student loans with columns: Financial Inst., Loan No., Employer Ident. No., Amount.

Total interest paid on students loans 00

11. Total deductions applicable to individual taxpayers (Add lines 1 through 10 and transfer to Part 2, line 6 of the return. If you answered "No" to question B of the questionnaire on page 1 of the return, continue with Part II) .. 00

Part II Computation of Allowable Amounts of Deductions to Nonresident or Part-year Resident

- 1. Total gross income earned during the period of residence in Puerto Rico (Part 1, line 5 of the return)
2. Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return)
3. Total Gross Income (Add lines 1 and 2)
4. Percentage of income related to the period of residence in Puerto Rico (Divide line 1 by line 3. Enter the result rounded to two decimal places)
5. Total deductions applicable to individual taxpayers (Part 1, line 11)
6. Total deductions attributable to the period of residence in Puerto Rico (Multiply line 5 by line 4 and transfer to Part 2, line 6 of the return)

Taxpayer's name	Social Security Number
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Part III	Medical expenses and Charitable Contributions	46
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Name of person or institution to whom payment was made	Employer Identification Number	(A) Medical Expenses	(B) Other Contributions	Nature of Organization	(C) Conservacion Easement and Museological Institutions	(D) Contributions to Municipalities
	(01)	00	(18) 00	(35)	(49)	00
	(02)	00	(19) 00	(36)	(50)	00
	(03)	00	(20) 00	(37)	(51)	00
	(04)	00	(21) 00	(38)	(52)	00
	(05)	00	(22) 00	(39)	(53)	00
	(06)	00	(23) 00	(40)	(54)	00
	(07)	00	(24) 00	(41)	(55)	00
	(08)	00	(25) 00	(42)	(56)	00
	(09)	00	(26) 00	(43)	(57)	00
	(10)	00	(27) 00	(44)	(58)	00
	(11)	00	(28) 00	(45)	(59)	00
	(12)	00	(29) 00	(46)	(60)	00
	(13)	00	(30) 00	(47)	(61)	00
	(14)	00	(31) 00	(48)	(62)	00
1. Total Columns A, B, C and D	(15)	00	(32) 00		(63)	00 (66)
2. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 6% and enter here (See instructions)	(16)	00				
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 7C)	(17)	00				
4. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 50% and enter here (See instructions) ...	(33)			00		
5. Deduction for other contributions (Enter the smaller of lines 1B and 4)	(34)			00		
6. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 30% and enter here (See instructions)	(64)					00
7. Deduction for contributions to Conservation Easements and Museological Institutions (Enter the smaller of lines 1C and 6) ...	(65)					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 7D)	(70)					00

Schedule A1 Individual

Rev. Feb 20 18



**DEPENDENTS AND BENEFICIARIES
OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

2017

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

Taxpayer's name

Social Security Number

Part I **Dependent's Information** (See instructions)

55

IMPORTANT INFORMATION

- Do not include the spouse on this schedule. A married individual who lives with his/her spouse for tax purposes, should not include the spouse as part of the dependents.
- Submit this Schedule with your return in order to consider the exemption for dependents.
- Fill in the oval for joint custody if the dependent is subject to this condition. The exemption will be \$1,250 for each taxpayer.

	First Name, Initial	Last Name	Second Last Name	Joint Custody	Date of Birth Day / Month / Year	Relationship	Category * (N)(U)(I)	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"/>				
(11)				<input type="radio"/>				
(12)				<input type="radio"/>				
(13)				<input type="radio"/>				
(14)				<input type="radio"/>				
(15)				<input type="radio"/>				
(16)				<input type="radio"/>				
(17)				<input type="radio"/>				
(18)				<input type="radio"/>				
(19)				<input type="radio"/>				
(20)				<input type="radio"/>				

* See instructions.

Schedule A2 Individual

Rev. Feb 20 18



TAX ON INCOME SUBJECT TO PREFERENTIAL RATES

2017

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

Taxpayer's name _____

Fill in one: (01)

1 Taxpayer 2 Spouse 3 Both

Social Security Number _____

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 4%	Taxed at _____%	Taxed at _____%
22 1. Adjusted Gross Income	(02) 00							
2. Add: Alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual)	(03) 00							
3. Adjusted Gross Income before the deduction for alimony paid (Add lines 1 and 2)	(04) 00							
4. Income subject to preferential rates:								
a) Net long-term capital gain (See instructions)	(05) 00			(90) 00			(49) 00	(55) 00
b) Interest from IRA on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column B) (17%)	(06) 00		(25) 00					
c) Interest on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column C) (10%)	(07) 00				(36) 00			
d) Interest from distributions of IRA to Governmental Pensioners (Schedule FF Individual, Part I, line 4, Column E) (10%)	(08) 00				(37) 00			
e) Non-exempt eligible interest paid or credited on bonds, notes, other obligations or mortgage loans (Schedule FF Individual, Part I, line 4, Column A) (10%)	(09) 00				(38) 00			
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line 3, Column A (15%), Column B (____%) and/or Column C (____%))	(10) 00			(31) 00			(50) 00	(56) 00
g) Income paid by sport teams of international associations or federations (Schedule F Individual, Part V, line 3, Column D)	(11) 00	(19) 00						
h) Total distributions from qualified retirement plans (Schedule D Individual)	(12) 00	(20) 00			(39) 00			
i) Gain taxable at a reduced rate under an Incentives Act (Schedules K, L, M, or N Individual, as applicable) and/or wages received by a qualified physician under Act 14-2017 (See instructions)	(13) 00	(21) 00	(26) 00	(32) 00	(40) 00	(45) 00	(51) 00	(57) 00
j) Others	(14) 00	(22) 00	(27) 00	(33) 00	(41) 00	(46) 00	(52) 00	(58) 00
k) Eligible distributions due to hurricane María (Schedule F Individual, Part VI, line 5) (See instructions)	(15) 00				(42) 00			
l) Total (Add lines 4a through 4k of Columns B through H)		(23) 00	(28) 00	(34) 00	(43) 00	(47) 00	(53) 00	(59) 00
5. Total income subject to preferential rates (Add line 4l of Columns B through H) (If this line is less than \$20,000, enter 100% on line 7A and zero on lines 7B through 7H, and enter the total of line 8a on line 8b)	(16) 00							
6. Income subject to regular tax (Subtract line 5 from line 3)	(17) 00							
7. Proportion of income according to each tax rate (Column A - Divide line 6 by line 3; Columns B through H - Divide line 4l by line 3) (Round to the nearest whole number)	(18) %	(24) %	(29) %	(35) %	(44) %	(48) %	(54) %	(60) %

23

8. Deductions and Exemptions:

- a) Deductions applicable to individual taxpayers
(See instructions) \$ _____
- b) Allowed deduction (Multiply line 8a by line 7 for each Column)...
- c) Personal exemption (Line 7, Part 2 of the return)
- d) Exemption for dependents (Line 8, Part 2 of the return).....
- e) Additional personal exemption for veterans (Line 9, Part 2 of the return)
- f) Total deductions and exemptions (Add lines 8b through 8e of all Columns)
- 9. Deduction for alimony paid (Part 1, line 4 of the return or line 5, Column B or C of Schedule CO Individual. See instructions) \$ _____
- 10. Allowable deduction under Act 185-2014 (See instructions) \$ _____
- 11. Net taxable income (Column A – Subtract lines 8f, 9 and 10 from line 6; Columns B through H – Subtract lines 8f, 9 and 10 from line 4)
- 12. Tax according to the corresponding rate (See instructions)
- 13. **Total of regular tax and tax at preferential rates (Add line 12 of Columns A through H)**
- 14. Net income subject to regular tax (Line 13, Part 2 of the return or line 15, Column B or C of Schedule CO Individual)
- 15. Tax over line 14 according to regular tax rates (See instructions)
- 16. Tax determined (Enter the smaller between line 13 and line 15. Transfer to page 2, Part 3, line 14 of the return or line 16, Column B or C of Schedule CO Individual and fill in "Preferential rates" if you chose the amount on line 13, or "Tax Table" if you chose the amount on line 15)

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 4%	Taxed at _____%	Taxed at _____%
(01)	00	(10) 00	(16) 00	(22) 00	(28) 00	(34) 00	(41) 00	(48) 00
(02)	00							
(03)	00							
(04)	00							
(05)	00	(11) 00	(17) 00	(23) 00	(29) 00	(35) 00	(42) 00	(49) 00
(06)	00	(12) 00	(18) 00	(24) 00	(30) 00	(36) 00	(43) 00	(50) 00
(07)	00	(13) 00	(19) 00	(25) 00	(31) 00	(37) 00	(44) 00	(51) 00
(08)	00	(14) 00	(20) 00	(26) 00	(32) 00	(38) 00	(45) 00	(52) 00
(09)	00	(15) 00	(21) 00	(27) 00	(33) 00	(39) 00	(46) 00	(53) 00
								(54) 00
								(55) 00
								(56) 00
								(57) 00

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 4972

Schedule B Individual

Rev. Feb 20 18



RECAPTURE OF CREDITS CLAIMED IN EXCESS, TAX CREDITS, AND OTHER PAYMENTS AND WITHHOLDINGS

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Recapture of Credits Claimed in Excess

20

Column A

Column B

Column C

Name of entity:

Employer identification No:

Table with 4 columns: Credit for, (01), (03), (05). Rows include Tourism Development, Solid Waste Disposal, Capital Investment Fund, etc.

Summary table with 4 rows: 1. Total credit claimed in excess, 2. Recapture of credit claimed in excess paid in previous year, 3. Recapture in excess paid this year, 4. Excess of credit due to next year.

Part II Tax Credits (Do not include estimated tax payments. Include such payments in Part III of this Schedule)

A. CREDITS SUBJECT TO MORATORIUM

Table with 11 rows (1-11) detailing credits subject to moratorium, including lines for investment in Capital Investment Fund, urban centers, and conservation easements.

B. CREDITS NOT SUBJECT TO MORATORIUM

Table with 24 rows (12-25) detailing credits not subject to moratorium, including lines for investment in Tourism Development, film industry, and other tax credits.

Part III Other Payments and Withholdings

20

Table with 3 columns: Description, Amount, Total. Rows include: 1. Estimated tax payments for 2017, 2. Tax paid in excess in prior years credited to estimated tax, 3. Payment with original return, 4. Tax withheld to nonresidents (Form 480.6C), 5. Tax withheld to nonresidents on IRA distributions (Form 480.7), 6. Tax withheld on interests, 7. Dividends from corporations (Form 480.6B), 8. Dividends subject to preferential rate under special Act (Form 480.6B), 9. Services rendered by individuals (Form 480.6B) (Total of Informative Returns (61)), 10. Payments for judicial or extrajudicial indemnification (Form 480.6B), 11. Tax withheld on distributable share of net profits to stockholders or partners of pass-through entities (Form 480.60 EC) on: (a) Interest income subject to preferential rate, (b) Eligible distribution of dividends from corporations, (c) Net income (or loss) from the entity's trade or business, (d) Net income (or loss) on partially exempt income, (e) Net income (or loss) on income subject to preferential rate, (f) Other items, 12. Tax withheld on distributable share of net profits to trustees of revocable trusts or grantor trusts (Form 480.60 F) on: (a) Interest income subject to preferential rate, (b) Eligible distribution of dividends from corporations, (c) Total distributions from qualified retirement plans, (d) Other items, 13. Tax withheld on distributable share to members of an employees-owned special corporation (Form 480.6 CPT) (See instructions): (a) Eligible distribution of benefits or dividends (Line 1, Part V of Form 480.6 CPT), (b) Other items, 14. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico: (a) Form 480.7, (b) Form 480.7B, 15. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7), 16. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C), 17. Tax withheld at source on qualified pension plans distributions (Form 480.7C), 18. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C), 19. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C), 20. Income tax withheld on income from sport teams of international associations or federations (Forms 480.6B or 480.6C), 21. Other payments and withholdings not included on the preceding lines: (a) Reported in an Informative Return (See instructions), (b) Not reported in an Informative Return (Submit detail), (c) Tax withheld at source on eligible distributions due to hurricane Maria (See instructions), 22. Total other payments and withholdings (Add lines 1 through 21. Transfer to page 2, Part 3, line 25B of the return)

Part IV Breakdown of the Purchase of Tax Credits

24

Fill in the oval corresponding to the act (or acts) under which you acquired the credit and enter the amount:

Table with 3 columns: Description, Amount, Total. Rows include: A. CREDITS SUBJECT TO MORATORIUM: 1. Solid Waste Disposal (Act 159-2011), 2. Capital Investment Fund (Act 46-2000), 3. Theatrical District of Santurce (Act 178-2000), 4. Housing Infrastructure (Act 98-2001), 5. Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001), 6. Conservation Easement (Act 183-2001), 7. Revitalization of Urban Centers (Act 212-2002), 8. Other: (Submit detail), 9. Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 6); B. CREDITS NOT SUBJECT TO MORATORIUM: 10. Tourism Development (Act 78-1993), 11. Film Industry Development (Act 27-2011), 12. Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico (Act 109-2001), 13. Economic Incentives (Research and Development) (Act 73-2008), 14. Economic Incentives (Strategic Projects) (Act 73-2008), 15. Economic Incentives (Industrial Investment) (Act 73-2008), 16. Green Energy Incentives (Research and Development) (Act 83-2010), 17. Other: (Submit detail), 18. Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 22)

Schedule B1 Individual

Rev. Feb 20 18



CREDITS FOR PURCHASE OF PRODUCTS MANUFACTURED IN PUERTO RICO AND PUERTO RICAN AGRICULTURAL PRODUCTS

2017

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

Taxpayer's name

Social Security Number

Part I Credit for Increase in Purchases of Puerto Rican Agricultural Products (Section 1051.07)

13

Table with 5 columns: Agricultural Production Group, Contract Number, Purchases Increase, Percentage Granted, Amount of Credit. Includes summary rows 1-3.

Part II Credit for Purchase of Products Manufactured in Puerto Rico (Section 1051.09)

Manufacturing business: 1 Yes 2 No Exemption grant: 3 Yes 4 No Annual sales volume in excess of \$5,000,000: 5 Yes 6 No

Eligible purchases of products manufactured in Puerto Rico:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value.

Summary rows for Part II: 1. Total aggregate purchases value, 2. Aggregate purchases value of products manufactured in Puerto Rico during 3 of the 10 previous taxable years, 3. Average of aggregate purchases value, 4. Purchases increase, 5. Total available credit under Section 1051.09.

Part III Credit for Purchase of Products Manufactured in Puerto Rico (Tuna Processing) (Section 1051.09)

Manufacturing business: 1 Yes 2 No Exemption grant: 3 Yes 4 No Annual sales volume in excess of \$5,000,000: 5 Yes 6 No

Eligible purchases of tuna products manufactured in Puerto Rico:

Table with 5 columns: Manufacturing Business, Employer Identification Number, Manufacturing Business Identification Number, Eligibility question, Purchases Value.

Summary rows for Part III: 1. Total aggregate purchases value, 2. Amount of credit (Multiply line 1 by 10%), 3. Credit for purchase of products manufactured in Puerto Rico, 4. Credit carried from previous years, 5. Total available credit under Section 1051.09.

Part IV Limitation of Credits for Purchases of Products Manufactured in PR and Puerto Rican Agricultural Products

Summary rows for Part IV: 1. Tax determined, 2. Recapture of credit claimed in excess, 3. Total tax liability, 4. Limitation of 1051.07 and 1051.09 credits, 5. Subtotal available credit, 6. Credit from pass-through entities, 7. Total available credit, 8. Credit to be claimed under Sections 1051.07 and 1051.09.

Schedule B2 Individual

Rev. Feb 20 18



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

2017

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) Eligible 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 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 3, line 25C 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 (38)	00	
3. Adjusted gross income (Enter the amount of Part 1, line 5 of the return or line 6, 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, do not continue; you cannot claim this credit (40)	00	
5. Enter \$20,000 if married or \$10,000 if you are an individual taxpayer (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 .	
7. Multiply line 1 by line 6. This is the amount of credit that can be claimed. Transfer to page 2, Part 3, line 25C of the return (43)		00

Schedule C Individual

Rev. Feb 20 18



CREDIT FOR TAXES PAID TO FOREIGN COUNTRIES, THE UNITED STATES, ITS TERRITORIES AND POSSESSIONS

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

(01) 1 Taxpayer 2 Spouse 3 Both

(02) Computed for the: 1 Regular tax 2 Alternate basic tax

Resident of: 1 Puerto Rico 2 United States 3 Other (Indicate possession, territory or country) _____

Citizen of: 1 United States 2 Other (Indicate) _____

Part I Determination of Net Income from Sources Outside of Puerto Rico

30

	Foreign Country, Territory or Possession of the United States			United States (See instructions)	Total (See instructions)
	A	B	C		
Name of the country, territory or possession					
1. Gross income subject to tax from sources of the country, territory or possession:					
a) Interests	00	00	00	00	00
b) Dividends	00	00	00	00	00
c) Rental income	00	00	00	00	00
d) Capital gain	00	00	00	00	00
e) Fiduciary income	00	00	00	00	00
f) Wages	00	00	00	00	00
g) Professions, industry or business	00	00	00	00	00
h) Others	00	00	00	00	00
i) Total gross income subject to tax (03)	00 (12)	00 (19)	00 (26)	00 (33)	00
2. Deductions and losses:					
a) Expenses directly related to the income on line 1(i) (04)	00 (13)	00 (20)	00 (27)	00 (34)	00
b) Losses from foreign sources (05)	00 (14)	00 (21)	00 (28)	00 (35)	00
c) Pro rata share of other deductions:					
(i) Other expenses and deductions not related to a category of income (06)	00				
(ii) Gross income subject to tax from all sources (See instructions) (07)	00				
(iii) Percentage of gross income subject to tax from sources of the country, territory or possession (Divide line 1(i) by line 2(c)(ii). Enter the result rounded to two decimal places) (08)	% (15)	% (22)	% (29)	% (36)	%
(iv) Multiply line 2(c)(i) by line 2(c)(iii) (09)	00 (16)	00 (23)	00 (30)	00 (37)	00
d) Total deductions and losses (Add lines 2(a), 2(b) and 2(c)(iv)) (10)	00 (17)	00 (24)	00 (31)	00 (38)	00
3. Net income from sources of the country, territory or possession (Subtract line 2(d) from line 1(i)) (11)	00 (18)	00 (25)	00 (32)	00 (39)	00

Part II Taxes Paid to the United States, its Possessions and Foreign Countries 33

Credit for taxes: <input type="radio"/> 1 Paid <input type="radio"/> 2 Accrued	Foreign Country, Territory or Possession of the United States			United States (See instructions)	Total (See instructions)
	A	B	C		
Name of the country, territory or possession					
1. Taxes paid or accrued during the year (01)	00 (08)	00 (13)	00 (18)	00 (23)	00
2. Date paid or accrued					

Part III Determination of Credit

1. Net income from sources of the country, territory or possession: (Part I, line 3) (02)	00 (09)	00 (14)	00 (19)	00 (24)	00
2. Net income from all sources (See instructions) (03) <input type="text" value="00"/>					
3. Limitation (Divide line 1 by line 2. Enter the result rounded to two decimal places) (04)	% (10)	% (15)	% (20)	% (25)	%
4. Taxes to be paid in Puerto Rico (See instructions) (05) <input type="text" value="00"/>					
5. Limitation by country, territory or possession:					
a) Multiply line 4 by line 3 (06)	00 (11)	00 (16)	00 (21)	00 (26)	00
b) Enter the smaller of line 5(a) or Part II, line 1 (07)	00 (12)	00 (17)	00 (22)	00	
6. Total limitation:					
a) Add line 5(b) from Columns A, B, C and United States (27)					00
b) Enter the smaller of the Total Column, line 5(a) or line 6(a). Transfer to Part 3, line 17 of the return (28)					00

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 483-V

Schedule CH Individual

Rev. Feb 20 18



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

2017

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

Taxpayer's name _____

Social Security Number _____

Fill in the joint custody oval if the dependent is subject to this condition.

47

I, _____, agree and promise not to claim an exemption for dependents for Name of parent releasing claim to exemption taxable year 2017 for (enter the name(s) of child (children)):

Table with 5 columns: Joint Custody, Name, Initial, Last Name, Second Last Name, Social Security Number. Rows numbered (01) to (20).

MUST BE FILED WITH FORM 483.20

Signature of parent releasing claim to exemption

(21) Social Security Number

Date

Schedule CO Individual

Rev. Feb 20 18



OPTIONAL COMPUTATION OF TAX

2017

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

Total of withholding statements with this schedule

Total (02) 00 (04) 00 (31) 00

2. Federal Government Wages

(Total of W-2 Forms with this return)

Exempt Wages under Sec. 1031.02(a)(36) of the Code

(01) 00 (03) 00 (05) 00 (32) 00

3. Other Income (or Losses):

- A) Total distributions from qualified retirement plans... B) Gain (or loss) from sale or exchange of capital assets... C) Interests... D) Dividends from corporations... E) Distributions from Governmental Plans... F) Distributions from Individual Retirement Accounts and Educational Contribution Accounts... G) Other income... H) Income from annuities and pensions... I) Gain (or loss) from industry or business... J) Gain (or loss) from farming... K) Gain (or loss) from professions and commissions... L) Gain (or loss) from rental business... M) Dividends from Capital Investment or Tourism Fund... N) Net long-term capital gain on Investment Funds... O) Distributable share on profits from partnerships... P) Distributions from deferred compensation plans... Q) Income from salaries, wages, compensations or public shows... R) Alimony received... S) Eligible distributions due to hurricane Maria... 4. Total Income... 5. Alimony Paid... 6. Adjusted Gross Income

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

17

A) Home mortgage Interest

Table with columns: Name of entity to which payment was made, Mortgage, Loan Number, Employer Ident. No., Amount. Rows for First and Second residence, each with First and Second mortgage entries.

Home mortgage interest of the principal residence not reported on Form 480.7A (See instructions) 00

Loan Origination Fees (Points) Paid Directly by Borrower (See instructions) 00

Loan Discounts (Points) Paid Directly by Borrower (See instructions) 00

1) Total home mortgage interest paid 00

2) Limit (Multiply the sum of line 6, Columns B and C of this Schedule and line 1, Part III of Schedule IE Individual by 30% and enter here) 00

3) Allowable deduction for mortgage interest (Enter the smaller of lines A(1), A(2) or \$35,000. If the total interest does not exceed 30% of the income for any of the 3 previous years, fill in here 1) (See instructions) 00

B) Casualty loss on your principal residence (See instructions) 00

C) Medical expenses (Schedule A Individual, Part III, line 3) 00

D) Charitable contributions (Schedule A Individual, Part III, line 8) 00

E) Loss of personal property as a result of certain casualties (See instructions) 00

F) Total deductions allocated in half (50%) of the total (Add lines 7A through 7E) 00

G) Enter 50% of the total of line 7F in Columns B and C (21) 00 (22) 00

B - TAXPAYER

C - SPOUSE

8. DEDUCTIONS INDIVIDUALLY ALLOCATED (See instructions):

18

B - TAXPAYER

C - SPOUSE

- 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) _____

00	(47)	00
00	(48)	00

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

- 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 _____
- 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 _____

00	(49)	00
00	(50)	00

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)

- D) Educational Contribution Account (Complete Part II, Schedule A1 Individual) (See instructions)..... (20)
- E) Interest paid on students loans at university level (See instructions):
- Financial inst. Loan No. Employer Ident. No. Amount
- _____ (21) _____ (26) _____
- _____ (22) _____ (27) _____
- _____ (23) _____ (28) _____
- _____ (24) _____ (29) _____
- _____ (25) _____ (30) _____

00	(51)	00
00	(52)	00
00	(53)	00
00	(54)	00
00	(55)	00

Total interest paid on students loans (31)

- F) Total deductions individually allocated (Add lines 8A through 8E, Columns B and C, respectively) (32)
- G) TOTAL DEDUCTIONS (Add lines 7G and 8F. If you answered "No" to question B of the questionnaire on page 1 of the return, enter zero here and complete line 25) (33)
- H) TOTAL DEDUCTIONS APPLICABLE TO NONRESIDENTS OR PART-YEAR RESIDENTS (Line 25F) (34)

00	(56)	00
00	(57)	00
00	(58)	00
00	(59)	00
00	(60)	00
00	(61)	00

9. PERSONAL EXEMPTION (35)

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

- A) (36) _____ X \$2,500 (38) _____ 00
- B) (37) _____ X \$1,250 (Joint custody) (39) _____ 00
- C) Total exemption for dependents (Add lines 10A and 10B) (40) _____ 00
- D) Enter 50% of the total of line 10C in Columns B and C (41) _____ 00

3,500	(55)	3,500
-------	------	-------

11. Additional Personal Exemption for Veterans (See instructions) (42)

12. Total Deductions and Exemptions (Add lines 8G, 8H, 9, 10D and 11, Columns B and C, respectively) (43)

13. Net income before the deduction under Act 185-2014 (Subtract line 12 from line 6. If line 12 is more than line 6, enter zero) (44)

14. Allowable deduction under Act 185-2014 (See instructions) (45)

15. NET TAXABLE INCOME (Subtract line 14 from line 13. If line 14 is more than line 13, enter zero) (46)

16. TAX: (01) 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien 4 Form SC 2668 (02)

19

17. Gradual Adjustment Amount (Determine this adjustment if the amount indicated on line 15, Column B or C, or on Schedule A2 Individual, line 11 is more than \$500,000) (Schedule P Individual, line 7) (03)

18. REGULAR TAX BEFORE THE CREDIT (Add lines 16 and 17, Columns B and C, respectively) (04)

19. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) (05)

20. NET REGULAR TAX (Subtract line 19 from line 18) (06)

21. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) ... (07)

22. Credit for alternate basic (Schedule O Individual, Part III, line 4) (08)

23. Tax Determined Individually (Subtract line 22 from the sum of lines 20 and 21, Columns B and C, respectively) ... (09)

24. TOTAL TAX DETERMINED (Add the amounts of Columns B and C of line 23 and transfer to Part 3, line 21 of the return) (18)

00	(62)	00
00	(63)	00
00	(64)	00
00	(65)	00
00	(66)	00
00	(67)	00
00	(68)	00
00	(69)	00
00	(70)	00
00	(71)	00
00	(72)	00
00	(73)	00
00	(74)	00
00	(75)	00
00	(76)	00
00	(77)	00
00	(78)	00
00	(79)	00
00	(80)	00
00	(81)	00
00	(82)	00

Continue in Part 3, line 21 of the return.

25. Computation of Allowable Amounts of Deductions to Nonresident or Part-year Resident:

25

B - TAXPAYER

C - SPOUSE

- A) Total gross income earned during the period of residence in Puerto Rico (Line 6) (01)
- B) Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return corresponding to taxpayer and spouse) (02)
- C) Total Gross Income (Add lines A and B) (03)
- D) Percentage of income related to the period of residence in Puerto Rico (Divide line A by line C. Enter the result rounded to two decimal places) (04)
- E) Total deductions applicable to individual taxpayers (Add lines 7G and 8F) (05)
- F) Total deductions attributable to the period of residence in Puerto Rico (Multiply line E by line D and transfer to line 8H) (06)

00	(07)	00
00	(08)	00
00	(09)	00
%	(10)	%
00	(11)	00
00	(12)	00

Schedule D Individual

Rev. Feb 20 18



**CAPITAL ASSETS GAINS AND LOSSES,
TOTAL DISTRIBUTIONS FROM QUALIFIED PENSION PLANS
AND VARIABLE ANNUITY CONTRACTS**

2017

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

Taxpayer's name _____

Social Security Number _____

Part I Short-Term Capital Assets Gains and Losses (Held one year or less)

52

Description and Location of Property	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
			(01) 00	00	00	(04) 00
			(02) 00	00	00	(05) 00
			(03) 00	00	00	(06) 00
1. Net short-term capital gain (or loss)						(07) 00
2. Net short-term capital gain on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 and/or G Individual, as applicable. See instructions)						(08) 00
3. Distributable share on net short-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F)						(09) 00
4. Distributable share on net short-term capital gain (or loss) from Pass-through Entities (Submit Form 480.60 EC. See instructions)						(10) 00
5. Net short-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net short-term capital gain (or loss) from Employees-Owned Special Corporations (Submit detail. See instructions)						(11) 00
6. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)						(12) 00
7. Net short-term capital gain (or loss) (Add lines 1 through 6)						(13) 00

Part II Long-Term Capital Assets Gains and Losses (Held more than one year)

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss (Act 132-2010 and Act 216-2011. See inst.)	(G) Gain or Loss
	0			(14) 00	00	00	(17) 00	(20) 00
	0			(15) 00	00	00	(18) 00	(21) 00
	0			(16) 00	00	00	(19) 00	(22) 00
8. Net long-term capital gain (or loss)								(23) 00
9. Net long-term capital gain (or loss) on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 and/or G Individual, as applicable. See instructions)								(24) 00
10. Distributable share on net long-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F)								(25) 00
11. Distributable share on net short-term capital gain (or loss) from Pass-through Entities (Submit Form 480.60 EC. See instructions)								(26) 00
12. Lump-sum distributions from variable annuity contracts - Taxpayer (See instructions)								(27) 00
13. Lump-sum distributions from variable annuity contracts - Spouse (See instructions)								(28) 00
14. Net long-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net long-term capital gain (or loss) from Employees-Owned Special Corporations (Submit detail. See instructions)								(29) 00
15. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)								(30) 00
16. Net long-term capital gain (or loss) (Add lines 8 through 15)								(31) 00

Part III Long-Term Capital Assets Gains and Losses Realized under Special Legislation (See instructions)

53

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
	0			(01) 00	00	00	00
17. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____)							(02) 00
	0			(03) 00	00	00	00
18. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____)							(04) 00
	0			(05) 00	00	00	00
19. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____)							(06) 00

Part IV Total Distributions from Qualified Pension Plans

Description	Fill in if you Prepaid	Distribution Date (Day/Month/Year)	(A) Total Distribution	(B) Basis	(C) Taxable Amount
20. Taxable at 20% - Taxpayer	0	(07)	(11) 00	00	(15) 00
21. Taxable at 20% - Spouse	0	(08)	(12) 00	00	(16) 00
22. Taxable at 10% - Taxpayer	0	(09)	(13) 00	00	(17) 00
23. Taxable at 10% - Spouse	0	(10)	(14) 00	00	(18) 00
24. Total distributions from qualified pension plans (Total of Columns C. Transfer this amount to Part 1, line 2A of the return or line 3A, Columns B and C of Schedule CO Individual, as applicable)					(19) 00

Part V Net Capital Gains or Losses for Determination of the Adjusted Gross Income

54

Gains or Losses	Column A	Column B	Column C	Column D	Column E
	Short-Term	Long-Term	Under Special Legislation	Under Special Legislation	Under Special Legislation
25. Enter the gains determined on lines 7, 16 and 17 through 19 in the corresponding Column	(01) 00	00	00	00	00
26. Enter the losses determined on lines 7, 16 and 17 through 19 in the corresponding Column	(02) 00	(03) 00	(05) 00	(07) 00	(10) 00
27. If one or more of Columns B through E reflect a loss on line 26, add them and apply the total proportionally to the gains in the other Columns (See instructions)		00	00	00	00
28. Subtract line 27 from line 25. If any Column reflected a loss on line 26, enter zero here		00	00	00	00
29. Apply the loss from line 26, Column A proportionally to the gains in Columns B through E (See instructions)		00	00	00	00
30. Subtract line 29 from line 28	(04) 00	(06) 00	00	(08) 00	(11) 00
31. Add the total of Columns B through E, line 30. However, if line 25 does not reflect any gain in Columns B through E, you must enter the total amount of line 26, Columns A through E					(12) 00
32. Net capital gain (or loss) for the current year (Add line 25, Column A and line 31. If the result is more than zero, continue with line 33. If the result is less than zero, do not complete lines 33 and 34 and go to line 35)					(13) 00
33. Less: Net capital loss carryover (Enter in Column D the total net capital loss not used in previous years (Part VI, line 37). Enter in Column E the smaller between the amount of line 33, Column D or the result of line 32 by 80%. This is the deductible amount)				(09) 00	(14) 00
34. Net capital gain (Subtract line 33, Column E from line 32. Enter the result here and in Part 1, line 2B of the return or on line 3B of Schedule CO Individual, as applicable. If line 32 is more than zero, complete Part VII)					(15) 00
35. If line 32 is a net loss, enter here and in Part 1, line 2B of the return or on line 3B of Schedule CO Individual, as applicable, the smaller of the following amounts: a) the net loss indicated on line 32, or b) (\$1,000)					(16) 00
36. Capital loss available for next year (If line 32 is more than zero, subtract line 33, Column E from line 33, Column D. If line 32 is less than zero, add lines 32 and 33D less line 35).....					(17) 00

Part VI Determination of the Net Capital Loss Carryover

Year	(A) Accumulated Capital Loss	(B) Amount Used	(C) Capital Loss Carryforward (Column A - Column B)	Expiration Date
(18)	(25) 00	(32) 00	(39) 00	(47)
(19)	(26) 00	(33) 00	(40) 00	(48)
(20)	(27) 00	(34) 00	(41) 00	(49)
(21)	(28) 00	(35) 00	(42) 00	(50)
(22)	(29) 00	(36) 00	(43) 00	(51)
(23)	(30) 00	(37) 00	(44) 00	(52)
(24)	(31) 00	(38) 00	(45) 00	(53)
37. Total net capital loss carryover. (Transfer this amount to Part V, line 33, Column D of this Schedule)				(46) 00

Taxpayer's name	Social Security Number
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Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate 54

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
	Short-Term	Long-Term (15%)	Special Legislation (____%)	Special Legislation (____%)	Special Legislation (____%)	Total Long-Term (Sum of Columns B through E)	Total Net Capital Gain (Sum of Columns A and F)	
1. Net Capital Gain (In the case of short-term gains, transfer the amount on line 25 of Column A, Part V. In the case of long-term gains, transfer the amount on line 30, Columns B through E, Part V, as it corresponds) ⁽⁵⁴⁾	00	00	00	00	00	00	00	
2. Allowable amount as net capital loss not used in previous years claimed on Schedule D Individual (Transfer the amount included on line 33, Column E, Part V)(The amount entered on this line cannot exceed 80% of the amount reflected on line 1, Column G of this Part) ⁽⁵⁵⁾	00							
3. Subtract in Column A line 2 from line 1 (If the result is more than zero, this is the net short-term capital gain. Therefore, enter zero on line 5 of Columns B through E. If the result is less than zero, continue on line 4) ⁽⁵⁶⁾	00							
4. Proportion of the gains according to each tax rate (Divide the amount on line 1, Columns B through E, by the total long-term gains indicated on line 1 of Column F. Enter the result rounded to two decimal places). Add the percentages in Columns B through E and enter the total in Column F. The total shall be 100%	⁽⁵⁸⁾	%	⁽⁶²⁾	%	⁽⁶⁶⁾	%	⁽⁷⁴⁾	
5. Capital loss carryforward attributable to long-term transactions (Columns B through E) (Multiply line 3- Column A by line 4 of each Column)	⁽⁵⁹⁾	00	⁽⁶³⁾	00	⁽⁶⁷⁾	00	⁽⁷⁵⁾	
6. Net long-term capital gain -								
(a) Net Long-Term Capital Gain subject to 15% (Column B – Subtract line 5 from line 1. Transfer the result to Column D, line 4(a) of Schedule A2 Individual)	⁽⁶⁰⁾	00					⁽⁷⁶⁾	00
(b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Columns C through E – Subtract line 5 from line 1. Transfer the result to Columns G and H, as it corresponds, line 4(a) of Schedule A2 Individual)			⁽⁶⁴⁾	00	⁽⁶⁸⁾	00	⁽⁷⁷⁾	00
7. Total net long-term capital gain (Column F - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual)						⁽⁷⁸⁾	00	
8. Net capital gain (If line 3 is more than zero, add lines 3 and 7 and enter the result here. Otherwise, enter here the amount on line 7. This amount must be the same amount reported on line 34, Part V of this Schedule)							⁽⁸⁰⁾	00

Schedule D1 Individual

Rev. Feb 20 18



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Computation of Gain

42

1. Date in which the old residence was sold (day, month, year) (01)

--	--	--

2. Was the residence occupied by the seller and/or his/her family for a continuous period during the last two (2) years previous to the sale? (02) 1 Yes 2 No
If you answered "Yes", complete the rest of the form.
If you answered "No", go to line 3 and then to Schedule D Individual, Part I or II, as applicable.

3. Were funds from an Individual Retirement Account (IRA) used to acquire the residence?
(03) Taxpayer: 1 Yes 2 No (04) Spouse: 1 Yes 2 No. If the answer is "Yes", enter here and in Part I of Schedule F Individual the amount of the withdrawn contributions (05)

--	--	--

 00

4. Selling price of the residence (Do not include personal property items sold with your residence) (06)

--	--	--

 00

5. Selling and fixing-up expenses (See instructions) (07)

--	--	--

 00

6. Total realized (Subtract line 5 from line 4) (08)

--	--	--

 00

7. Adjusted basis of residence sold. (09) Includes prepayment: 1 Yes 2 No (See instructions) (10)

--	--	--

 00

8. Gain realized on sale (Subtract line 7 from line 6) (See instructions)
If it is zero or less, enter zero.
If it is more than zero, transfer this amount to Schedule IE Individual, Part II, line 10 (11)

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 00

Retention Period: Ten (10) years

MUST BE FILED WITH FORM 423.20

Schedule D3 Individual

Rev. Feb 20 18



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

(Under Sections 1034.04(m) and 1031.02(a)(16) of the Puerto Rico Internal Revenue Code of 2011, as amended)

2017

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Computation of Gain under Section 1034.04(m)

43

- 1. Date in which the old residence was sold (day, month, year)
2. Were funds from an Individual Retirement Account (IRA) used to acquire the old residence?
3. Have you bought or built a new residence?
4. Selling price of the old residence
5. Selling expenses
6. Total realized
7. Adjusted basis of residence sold
8. Gain realized on sale
9. If you have not replaced your residence, do you plan to do so during the replacement period?

Part II Once in a Lifetime Exclusion for Taxpayers Age 60 or Older under Section 1031.02(a)(16) (See instructions)

- 10. At the time of sale, who owned the residence?
11. Who was age 60 or older on the date of sale?
12. Did the person who was age 60 or older own and use the property sold as his or her principal residence for a total of at least 3 years
13. If line 12 is "Yes", do you elect to take the once in a lifetime exclusion from the gain on the sale?
14. Exemption: Enter the smaller of line 8 or \$150,000 (\$300,000 if married that choose the optional computation of tax)

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Residence

- 15. Recognized gain. If line 14 is zero, enter here the amount of line 8. Otherwise, subtract line 14 from line 8 and enter here.
16. Fixing-up expenses of the old residence
17. Add lines 14 and 16
18. Adjusted sales price
19. (a) Enter date you moved into new residence (24) (b) Cost of new residence
20. Subtract line 19(b) from line 18. If it is zero or less, enter zero
21. Taxable gain. Enter the smaller of line 15 or 20. If it is zero or less, enter zero.
22. Gain to be postponed
23. Adjusted basis of new residence

Schedule E

Rev. Feb 20 18



DEPRECIATION

2017

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

Taxpayer's name

Social Security or Employer Identification Number

1. Type of property (in case of a building, specify the material used in the construction).

2. Date acquired.

3. Original cost or other basis (exclude cost of land). Basis for automobiles may not exceed from \$30,000 per vehicle.

4. Depreciation claimed in prior years.

5. Estimated useful life to compute the depreciation.

6. Depreciation claimed this year.

37

(a) Current Depreciation

			00		00		00
			00		00		00
			00		00		00
Total					00		00

(b) Flexible Depreciation

			00		00		00
			00		00		00
			00		00		00
Total					00		00

(c) Accelerated Depreciation

			00		00		00
			00		00		00
			00		00		00
Total					00		00

(d) Amortization (i.e. Goodwill)

			00		00		00
			00		00		00
			00		00		00
Total					00		00

(e) Automobiles (See instructions)

			00		00		00
			00		00		00
			00		00		00
Total					00		00

(f) Vehicles under lease (Form 480.7D) (Amount of vehicles _____) (01) (02)

TOTAL: (Add total of lines (a) through (f) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies, or the corresponding line of other returns) (10)							00
--	--	--	--	--	--	--	----

Schedule F Individual

Rev. Feb 20 18



OTHER INCOME

2017

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 Distributions from Individual Retirement Accounts and Educational Contribution Accounts				Taxable Amount 40								
Payer's name	Employer Identification Number	Account Number	Fill in if you Prepaid	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	
				Total Distribution	Basis (See instructions)	Interest from IRA of Financial Institutions Not Subject to Withholding (Transfer to Part I, line 1(b), Col. D of Schedule FF Ind.)	Interest from IRA of Financial Institutions (17%) (Transfer to Part I, line 1(b), Col. B of Schedule FF Ind.)	Interest from Distributions to Government Pensioners (10%) (Transfer to Part I, line 1(b), Column E of Schedule FF Individual)	IRA Distributions to Government Pensioners (excluding contributions) (10%)	IRA or Educational Contribution Accounts Distributions of Income from Sources Within P.R. (17%)	IRA or Educational Contribution Accounts Distributions	
(02)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(03)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(04)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(05)			<input type="radio"/>	00	00	00	00	00	00	00	00	
(06)			<input type="radio"/>	00	00	00	00	00	00	00	00	
1. Subtotal (Transfer the total of Columns F and G to line 4(j), Columns A, C and E, as applicable, of Schedule A2 Individual)				(07) 00	(08) 00	(09) 00	(10) 00	(11) 00	(12) 00	(13) 00	00	
2. Total distributions from Individual Retirement Accounts and Educational Contribution Accounts (Add the total of Columns F through H. Transfer to Part 1, line 2F of the return or line 3F, Column B or C of Schedule CO Individual, as applicable)											(14) 00	00

Part II Distributions and Transfers from Governmental Plans									
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount	Taxable Amount - Savings Account			
						(D) Distributions under \$10,000	(E) Lump-sum Distributions (\$10,000 or more)	(F) Transfers under Section 1081.03	
1. Taxable as ordinary income	<input type="radio"/>		(15) 00	00	(17) 00	(18) 00	00	00	00
2. Taxable at 10% (Transfer the total of Columns E and F to line 4(j), Columns A and E of Schedule A2 Individual)	<input type="radio"/>		(16) 00	00	00	00	(19) 00	00	(20) 00
3. Total distributions and transfers from governmental plans (Add line 1, Columns C and D and line 2, Columns E and F. Transfer to Part 1, line 2E of the return or line 3E, Column B or C of Schedule CO Individual, as applicable)									(21) 00

Part III Distributions from Deferred Compensation Plans (Non Qualified)						
Description	Fill in if you Prepaid	Distribution Date	(A) Total Distribution	(B) Basis	(C) Taxable Amount	
1. Taxable as ordinary income (Transfer the amount of Column C to Part 1, line 2P of the return or line 3P of Schedule CO Individual, as applicable)	<input type="radio"/>		(22) 00	00	(23) 00	00

Part IV Distributions from Qualified Retirement Plans (Partial or Lump-Sum Not due to Separation from Service or Plan Termination) 40					
Description	Fill in if you Prepaid	Distribution Date	Total Distribution (A)	Basis (B)	Taxable Amount (C)
1. Taxable as ordinary income (Transfer the amount of Column C to Part 1, line 2P of the return or line 3P of Schedule CO Individual, as applicable)	0		(24) 00	00 (25)	00

Part V Other Income			Column A	Column B	Column C	Column D	Column E	Column F
Payer's name	Employer Identification Number	Account Number	Income from Debt Discharge	Income from the Use of Intangibles	Judicial or Extrajudicial Indemnification	Income from Sport Teams of International Associations or Federations	Other Income	Distributable Share on Net Income Subject to Preferential Rates from Pass-Through Entities
	(26)		00	00	00	00	00	00
	(27)		00	00	00	00	00	00
	(28)		00	00	00	00	00	00
1. Amount received			(29) 00 (32)	00 (35)	00 (38)	00 (40)	00 (43)	00
2. Less: Expenses related to the production of these income (See instructions)			(30) 00 (33)	00 (36)	00	00	00	00
3. Subtotal Columns A through C and E (Subtract line 2 from line 1, as applicable. Transfer the total in Column D to line 4(g), Columns A and B of Schedule A2 Individual, and the total of Column F to line 4(j), Column A and to the one that applies of Columns B through H of Schedule A2 Individual)			(31) 00 (34)	00 (37)	00 (39)	00 (42)	00 (44)	00
4. Total other income (Add the total of line 3, Columns A through F. Transfer to Part 1, line 2G of the return or line 3G of Schedule CO Individual, as applicable)							(45)	00

Part VI Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María 41								
Payer's name	Employer Identification Number	Account Number	Distribution Date	Select the form in which the distribution was reported	Column A	Column B	Column C	Column D
					Exempt Amount	Amount Subject to Withholding (10%)	Amount over which a Prepayment was Made, Voluntary Contributions and After-Tax Contributions	Total Distribution
	(01)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(11) 00	(17) 00	(23)	(29) 00
	(02)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(12) 00	(18) 00	(24)	(30) 00
	(03)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(13) 00	(19) 00	(25)	(31) 00
	(04)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(14) 00	(20) 00	(26)	(32) 00
	(05)			1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(15) 00	(21) 00	(27)	(33) 00
1. Amount received (Total of Columns A, B, C and D)					(16) 00	(22) 00	(28)	(34) 00
2. Less: Amounts over which a prepayment was made, voluntary contributions and after-tax contributions (Transfer the total of line 1, Column C)								(35) 00
3. Eligible distribution (Subtract line 2 from line 1, Column D) (See instructions)								(36) 00
4. Less: Exempt amount (Enter the smaller of the amount on line 1, Column D or \$10,000. Transfer to line 32, Part II of Schedule IE Individual)								(37) 00
5. Amount taxable at 10% (Subtract line 4 from line 3. Transfer to Part 1, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable. Transfer also to line 4(k) of Schedule A2 Individual) (See instructions)								(38) 00
6. Tax withheld at source:								
(a) Form 480.7, Box 10 (Total Informative Returns <input type="checkbox"/> (39).....							(41) 00	
(b) Form 480.7C, Box 21 (Total Informative Returns <input type="checkbox"/> (40).....							(42) 00	
(c) Total tax withheld on eligible distributions due to hurricane María (Add lines 6(a) and 6(b). Enter this amount on Schedule B Individual, Part III, line 21 (c)).....								(43) 00

