



Juan A. Flores Galarza CPA
Undersecretary

January 21, 2016

TAX POLICY INFORMATIVE BULLETIN NO. 16-01

ATTENTION: ALL INDIVIDUALS

SUBJECT: INDIVIDUAL INCOME TAX RETURN FOR TAXABLE YEAR 2015

Section 1061.01 of the Puerto Rico Internal Revenue Code of 2011, as amended ("Code") establishes the filing requirements of the Individual Income Tax Return ("Individual Return"). For several years, the Puerto Rico Treasury Department ("Department") has encouraged the electronic filing of the Individual Return with the purpose of simplifying its processing. For taxable year 2015, in order to continue to facilitate the processing of the Individual Return, reduce the costs associated with the processing and be at the forefront of technological change, the Individual Return will be required to be filed electronically.

Based on the above, the Department issues this Informative Bulletin with the purpose of notifying that Form 482.0, Individual Income Tax Return for taxable year 2015 is available on our website www.hacienda.pr.gov, in the Returns, Forms and Schedules area (*Planillas, Formularios y Anejos*). However, the published version is *exclusively* for informational purposes. Therefore, taxpayers cannot use this form to file their returns at the Department. The Department will soon issue a circular letter establishing the parameters for the electronic filing of such return.

The provisions of this Informative Bulletin are effective immediately.

For additional information regarding the provisions of this Informative Bulletin, you may contact us at (787) 722-0216, option 8.

Cordially,


Juan A. Flores Galarza

UNIQUE FORM		COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY	2015	2015	Serial Number											
Liquidator		2015		2015												
Reviewer		INDIVIDUAL INCOME TAX RETURN														
		FOR CALENDAR YEAR 2015 OR TAXABLE YEAR BEGINNING ON														
R	G	RO	V1	V2	P1	P2	N	D1	D2	E	A	M	AND ENDING ON		<input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> DECEASED DURING THE YEAR: / / Day Month Year <input type="checkbox"/> TAXPAYER <input type="checkbox"/> SPOUSE <input type="checkbox"/> SURVIVING SPOUSE FILES ANOTHER RETURN FOR THE TAXABLE YEAR (Submit social security number and date of death of the deceased spouse: - - ; Day Month Year)	
Taxpayer's Name				Initial	Last Name			Second Last Name			Taxpayer's Social Security Number					
Postal Address				Date of Birth		Sex		Day Month Year			<input type="radio"/> M <input type="radio"/> F					
				Spouse's Social Security Number			Spouse's Date of Birth		Sex		<input type="radio"/> M <input type="radio"/> F					
Zip Code				Day Month Year				Home Telephone			() -					
Spouse's First Name and Initial				Last Name		Second Last Name		Day Month Year		Work Telephone		() -				
Home Address (Town or Urbanization, Number, Street)				CHANGE OF ADDRESS:		<input type="checkbox"/> Yes <input type="checkbox"/> No		EXTENSION OF TIME:		<input type="checkbox"/> Yes <input type="checkbox"/> No		Receipt Stamp				
E-Mail Address				Zip Code												

Questionnaire	YES NO		H. HIGHEST SOURCE OF INCOME:	
	A. <input type="checkbox"/> <input type="checkbox"/> United States Citizen?		1. <input type="checkbox"/> Government, Municipalities or Public Corporations Employee	
	B. <input type="checkbox"/> <input type="checkbox"/> Resident of Puerto Rico during the entire year? If "No", indicate one of the following:		4. <input type="checkbox"/> Retired/Pensioner	
	1. <input type="checkbox"/> Date moved to PR (Day Month Year)		5. <input type="checkbox"/> Self-Employed (Indicate principal industry or business)	
	2. <input type="checkbox"/> Date moved from PR (Day Month Year)		6. <input type="checkbox"/> Other _____	
	3. <input type="checkbox"/> Nonresident during the entire year			
	C. <input type="checkbox"/> <input type="checkbox"/> Did you generate income during the period that you were not resident of PR that is not included on this return? (If you answered "Yes", indicate the amount):		I. FILING STATUS AT THE END OF THE TAXABLE YEAR:	
1. <input type="checkbox"/> Attributable to the taxpayer \$ _____		1. <input type="checkbox"/> Married		
2. <input type="checkbox"/> Attributable to the spouse \$ _____		(Fill in here <input type="checkbox"/> if you choose the optional computation and go to Schedule CO Individual)		
D. <input type="checkbox"/> <input type="checkbox"/> Other excluded or tax exempt income? (Submit Schedule IE Individual)		2. <input type="checkbox"/> Individual taxpayer		
E. <input type="checkbox"/> <input type="checkbox"/> Resident individual investor? (Submit Schedule F1 Individual)		(Fill in and submit spouse's name and social security number if you are:		
F. <input type="checkbox"/> <input type="checkbox"/> Partner of a partnership subject to tax under the Federal Internal Revenue Code?		<input type="checkbox"/> Married with a complete separation of property prenuptial agreement		
G. <input type="checkbox"/> <input type="checkbox"/> Active military service in a combat zone? (Date in which you ceased in the service: Day Month Year)		<input type="checkbox"/> Married not living with spouse)		
Your occupation _____		3. <input type="checkbox"/> Married filing separately		
Spouse's occupation _____		(Submit spouse's name and social security number above)		
		GOVERNMENT CONTRACT:		
		<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		

GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.

Refund	1. AMOUNT OVERPAID (Part 3, line 27. Indicate distribution on lines A, B, C and D) (01)	00
	A) To be credited to estimated tax for 2016 (02)	00
	B) Contribution to the San Juan Bay Estuary Special Fund (03)	00
	C) Contribution to the Special Fund for the University of Puerto Rico (04)	00
D) TO BE REFUNDED (If you want your refund to be deposited directly into an account, complete the Deposit Part) (05)	00	
Payment	2. AMOUNT OF TAX DUE (Part 3, line 27) (06)	00
	3. Less: Amount paid (a) With Return or Electronic Transfer through a Certified Program (07)	00
	(b) Interests (08)	00
	(c) Surcharges _____ and Penalties _____ (09)	00
4. BALANCE OF TAX DUE (Subtract line 3(a) from line 2) (10)	00	

AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND

Type of account Checking Savings

Routing/transit number

Account number

Account in the name of: _____ and _____
(Print complete name as it appears on your account. If married and filing jointly, include your spouse's name)

I hereby declare under penalty of perjury that I have examined the information included in this return, schedules and other documents attached to it, and it is true, correct and complete. The declaration of the person that prepares this return (except the taxpayer) is based on the information available, and this information has been verified.

Taxpayer's Signature		Date	Spouse's Signature		Date
Specialist's Name (Print)		Name of the Firm or Business			
Specialist's Signature	Date	Self-employed Specialist (fill in here) <input type="checkbox"/>	Registration Number		

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 12 through 18 of Part 3, and go to Schedule CO Individual.

Form 482.0 - Page 2. Includes sections: 1. Wages, Commissions, Allowances and Tips; 2. Other Income (or Losses); 3. Total Income; 4. Alimony Paid; 5. Adjusted Gross Income; 6. Total Deductions; 7. Personal Exemption; 8. Exemption for Dependents; 9. Additional Personal Exemption for Veterans; 10. Total Deductions and Exemptions; 11. NET TAXABLE INCOME; 12. TAX; 13. Gradual Adjustment Amount; 14. REGULAR TAX BEFORE THE CREDIT; 15. Credit for taxes paid to foreign countries; 16. NET REGULAR TAX; 17. Excess of Net Alternate Basic Tax over Net Regular Tax; 18. Credit for alternate basic tax; 19. TOTAL TAX DETERMINED; 20. Recapture of credit claimed in excess; 21. Tax credits; 22. TAX LIABILITY; 23. TAX WITHHELD, PAID AND REIMBURSABLE CREDIT; 24. AMOUNT OF TAX DUE; 25. Excess of Tax Withheld, Paid and Reimbursable Credit; 26. Addition to the Tax for Failure to Pay Estimated Tax; 27. BALANCE.

Part 1

Part 2

Part 3

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

Table for A-Income Tax Withheld with 4 rows of 00.

Table for B-Wages, Commissions, Allowances and Tips with 4 rows of 00.

Total of withholding statements with this return 02 [] (02) [] 00

C- Federal Government Wages (Total of [] Exempt wages under Act 135-2014 [] Income Tax Withheld [] Federal Wages [])

- 2. 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... 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... 3. Total Income... 4. Alimony Paid... 5. Adjusted Gross Income

- 6. Total Deductions... 7. Personal Exemption... 8. Exemption for Dependents... 9. Additional Personal Exemption for Veterans... 10. Total Deductions and Exemptions... 11. NET TAXABLE INCOME

- 12. TAX: (21) 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien 4 Form SC 2668... 13. Gradual Adjustment Amount... 14. REGULAR TAX BEFORE THE CREDIT... 15. Credit for taxes paid to foreign countries... 16. NET REGULAR TAX... 17. Excess of Net Alternate Basic Tax over Net Regular Tax... 18. Credit for alternate basic tax... 19. TOTAL TAX DETERMINED... 20. Recapture of credit claimed in excess... 21. Tax credits

- 22. TAX LIABILITY... 23. TAX WITHHELD, PAID AND REIMBURSABLE CREDIT: A) Tax withheld on wages... B) Other payments and withholdings... C) American Opportunity Tax Credit... D) Amount paid with automatic extension of time... E) Total Tax Withheld, Paid and Reimbursable Credit... 24. AMOUNT OF TAX DUE... 25. Excess of Tax Withheld, Paid and Reimbursable Credit... 26. Addition to the Tax for Failure to Pay Estimated Tax... 27. BALANCE: - If line 25 is more than the sum of lines 24 and 26, you have an overpayment... - If line 25 is less than the sum of lines 24 and 26, you have a balance of tax due... - If the difference between line 25 and the sum of lines 24 and 26 is equal to zero, enter zero here and sign your return on page 1.

THE AMOUNT SHOWN ON LINE 27 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.

Schedule A Individual

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DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

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

2015

Taxpayer's name

Social Security Number

Part I Deductions Applicable to Individual Taxpayers (See instructions)

1. Home mortgage interest

Name of entity to which payment was made	Mortgage	Loan Number	Employer Identification Number	Amount	
Principal residence:	First		(01)		00 (05)
	Second		(02)		00 (06)
Second residence:	First		(03)		00 (07)
	Second		(04)		00 (08)
Home mortgage interest of the principal residence not reported on Form 480.7A (See instructions)					00 (09)
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions)					00 (10)
Loan Discounts (Points) Paid Directly by Borrower (See instructions)					00 (11)
a) Total home mortgage interest paid					00 (12)
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)					00 (13)
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 <input type="radio"/> 1) (14)(See instructions)					00 (15)
2. Casualty loss on your principal residence (See instructions)					00 (16)
3. Medical expenses (Part III, line 3)					00 (17)
4. Charitable contributions (Part III, line 8)					00 (18)
5. Loss of personal property as a result of certain casualties (See instructions)					00 (19)
6. Contributions to governmental pension or retirement systems					00 (20)
7. Contributions to individual retirement accounts (Do not exceed from \$5,000 or \$10,000 if married):					
Financial inst.	Account No.	Employer Ident. No.	Contribution		
_____	_____	(21) _____	(24) _____	(27) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	
_____	_____	(22) _____	(25) _____	(28) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	
_____	_____	(23) _____	(26) _____	(29) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	
Total contributions to individual retirement accounts					00 (30)
8. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):					
Institution	Account No.	Employer Ident. No.	Contribution		
_____	_____	(35) _____	(37) _____		
Annual Deductible (31)	Type of coverage: (33) <input type="radio"/> 1 Individual <input type="radio"/> 2 Individual and age 55 or older <input type="radio"/> 3 Family <input type="radio"/> 4 Family and age 55 or older	Effective date (38)			
_____	_____	_____			
Institution	Account No.	Employer Ident. No.	Contribution		
_____	_____	(36) _____	(39) _____		
Annual Deductible (32)	Type of coverage: (34) <input type="radio"/> 1 Individual <input type="radio"/> 2 Individual and age 55 or older <input type="radio"/> 3 Family <input type="radio"/> 4 Family and age 55 or older	Effective date (40)			
_____	_____	_____			
Total contributions (Add the smaller amount between the contribution and the annual deductible of each account)					00 (41)
9. Educational Contribution Account (Schedule A1 Individual, Part II, line (21)) (See instructions)					00 (42)
10. Interest paid on students loans at university level (See instructions):					
Financial Inst.	Loan No.	Employer Ident. No.	Amount		
_____	_____	(43) _____	(48) _____		
_____	_____	(44) _____	(49) _____		
_____	_____	(45) _____	(50) _____		
_____	_____	(46) _____	(51) _____		
_____	_____	(47) _____	(52) _____		
Total interest paid on students loans					00 (53)
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 (54)

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)	(55)	00
2. Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return)	(56)	00
3. Total Gross Income (Add lines 1 and 2)	(57)	00
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)	(58)	%
5. Total deductions applicable to individual taxpayers (Part 1, line 11)	(59)	00
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)	(60)	00

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) Conservation Easement and Museological Institutions	(D) Contributions to Municipalities
	(01)	00	(18) 00	(35) 00	(49) 00	00
	(02)	00	(19) 00	(36) 00	(50) 00	00
	(03)	00	(20) 00	(37) 00	(51) 00	00
	(04)	00	(21) 00	(38) 00	(52) 00	00
	(05)	00	(22) 00	(39) 00	(53) 00	00
	(06)	00	(23) 00	(40) 00	(54) 00	00
	(07)	00	(24) 00	(41) 00	(55) 00	00
	(08)	00	(25) 00	(42) 00	(56) 00	00
	(09)	00	(26) 00	(43) 00	(57) 00	00
	(10)	00	(27) 00	(44) 00	(58) 00	00
	(11)	00	(28) 00	(45) 00	(59) 00	00
	(12)	00	(29) 00	(46) 00	(60) 00	00
	(13)	00	(30) 00	(47) 00	(61) 00	00
	(14)	00	(31) 00	(48) 00	(62) 00	00
1. Total Columns A, B, C and D	(15)	00	(32) 00	00	(63) 00	(66) 00
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

FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING

Schedule A1 Individual

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**DEPENDENTS AND BENEFICIARIES
OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

2015

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"/>				

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* See instructions.

Schedule A2 Individual

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TAX ON INCOME SUBJECT TO PREFERENTIAL RATES

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name _____

Fill in one: (01)

1 Taxpayer 2 Spouse 3 Both

Social Security Number _____

	22		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 8%	Taxed at 5%	Taxed at _____%		
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			(26)	00			(46)	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		(22)	00					
c) Interest on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column C) (10%)	(07)	00				(31)	00			
d) Interest from distributions of IRA to Governmental Pensioners (Schedule FF Individual, Part I, line 4, Column E) (10%)	(08)	00				(32)	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				(33)	00			
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line 3, Column A (5%), Column B (15%) and/or Column C (____%))	(10)	00			(27)	00		(42)	00	(47)
g) Income paid by sport teams of international associations or federations (Schedule F Individual, Part V, line 3, Column D)	(11)	00	(17)	00						
h) Total distributions from qualified retirement plans (Schedule D Individual)	(12)	00	(18)	00		(34)	00	(38)	00	
i) Others	(13)	00	(19)	00	(23)	00	(28)	00	(35)	00
j) Total (Add lines 4a through 4i of Columns B through H)			(20)	00	(24)	00	(29)	00	(36)	00
5. Total income subject to preferential rates (Add line 4j 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)	(14)	00								
6. Income subject to regular tax (Subtract line 5 from line 3)	(15)	00								
7. Proportion of income according to each tax rate (Column A - Divide line 6 by line 3; Columns B through H - Divide line 4j by line 3) (Round to the nearest whole number)	(16)	%	(21)	%	(25)	%	(30)	%	(37)	%
			(41)	%	(45)	%	(49)	%	(50)	%

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. Net taxable income (Column A – Subtract line 8f and 9 from line 6; Columns B through H – Subtract lines 8f and 9 from line 4j)

11. Tax according to the corresponding rate (See instructions)

12. Total of regular tax and tax at preferential rates (Add line 11 of Columns A through H)

13. Net income subject to regular tax (Line 11, Part 2 of the return or line 13, Column B or C of Schedule CO Individual)

14. Tax over line 13 according to regular tax rates (See instructions)

15. Tax determined (Enter the smaller between line 12 and line 14. Transfer to page 2, Part 3, line 12 of the return or line 14, Column B or C of Schedule CO Individual and fill in "Preferential rates" if you chose the amount on line 12, or "Tax Table" if you chose the amount on line 14)

	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 8%	Taxed at 5%	Taxed at _____%
(01)	00	(09) 00	(14) 00	(19) 00	(24) 00	(29) 00	(34) 00	(39) 00
(02)	00							
(03)	00							
(04)	00							
(05)	00	(10) 00	(15) 00	(20) 00	(25) 00	(30) 00	(35) 00	(40) 00
(06)	00	(11) 00	(16) 00	(21) 00	(26) 00	(31) 00	(36) 00	(41) 00
(07)	00	(12) 00	(17) 00	(22) 00	(27) 00	(32) 00	(37) 00	(42) 00
(08)	00	(13) 00	(18) 00	(23) 00	(28) 00	(33) 00	(38) 00	(43) 00
								(44) 00
								(45) 00
								(46) 00
								(50) 00

Retention Period: Ten (10) years

DO NOT USE FOR FILING.

Schedule B Individual

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

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Recapture of Credits Claimed in Excess

20

Table with 3 columns: Column A, Column B, Column C. Rows include Name of entity, Employer identification No., Credit for (Tourism Development, Solid Waste Disposal, etc.), and Total credit claimed in excess.

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 2 columns: Description of credit and amount. Rows include Credit attributable to losses or for investment in the Capital Investment Fund, Credit for investment in housing infrastructure, etc.

B. CREDITS NOT SUBJECT TO MORATORIUM

Table with 2 columns: Description of credit and amount. Rows include Credit for investment in Tourism Development, Credit for investment in film industry development, etc.

Part III Other Payments and Withholdings

1. Estimated tax payments for 2015	(40)		00
2. Tax paid in excess in prior years credited to estimated tax	(41)		00
3. Tax withheld to nonresidents (Form 480.6C)	(42)		00
4. Tax withheld on interests (Form 480.6B, 480.7 and/or 480.7B)	(43)		00
5. Dividends from corporations (Form 480.6B)	(44)		00
6. Dividends from Capital Investment or Tourism Funds (Submit Schedule Q1)	(45)		00
7. Services rendered by individuals (Form 480.6B) (Total of Informative Returns <input type="checkbox"/>) (46)	(47)		00
8. Payments for judicial or extrajudicial indemnification (Form 480.6B).....	(48)		00
9. Tax withheld on distributable share of net profits to stockholders or partners of flow-through entities (Form 480.60 EC) on:			
(a) Interest income subject to preferential rate (Form 480.60 EC. See instructions)	(49)	00	
(b) Eligible distribution of dividends from corporations (Form 480.60 EC. See instructions)	(50)	00	
(c) Other items (See instructions)	(51)	00	(52) 00
10. 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 (Form 480.60 F. See instructions)	(53)	00	
(b) Eligible distribution of dividends from corporations (Form 480.60 F. See instructions)	(54)	00	
(c) Other items (See instructions)	(55)	00	(56) 00
11. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico (Form 480.7 and/or 480.7B)	(57)		00
12. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7)	(58)		00
13. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C)	(59)		00
14. Tax withheld at source on qualified pension plans distributions (Form 480.7C)	(60)		00
15. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C)	(61)		00
16. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C)	(62)		00
17. Income tax withheld on income from sport teams of international associations or federations	(63)		00
18. Other payments and withholdings not included on the preceding lines (Submit detail)	(64)		00
19. Total other payments and withholdings (Add lines 1 through 18. Transfer to page 2, Part 3, line 23B of the return)	(65)		00

Part IV Breakdown of the Purchase of Tax Credits

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

A. CREDITS SUBJECT TO MORATORIUM

1. <input type="radio"/> Solid Waste Disposal (Act 159-2011)	(70)		00
2. <input type="radio"/> Capital Investment Fund (Act 46-2000)	(71)		00
3. <input type="radio"/> Theatrical District of Santurce (Act 178-2000)	(72)		00
4. <input type="radio"/> Housing Infrastructure (Act 98-2001)	(73)		00
5. <input type="radio"/> Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001)	(74)		00
6. <input type="radio"/> Conservation Easement (Act 183-2001)	(75)		00
7. <input type="radio"/> Revitalization of Urban Centers (Act 212-2002)	(76)		00
8. <input type="radio"/> Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 8)	(77)		00

B. CREDITS NOT SUBJECT TO MORATORIUM

9. <input type="radio"/> Tourism Development (Act 78-1993)	(78)		00
10. <input type="radio"/> Film Industry Development (Act 27-2011)	(79)		00
11. <input type="radio"/> Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico (Act 109-2001)	(80)		00
12. <input type="radio"/> Economic Incentives (Research and Development) (Act 73-2008)	(81)		00
13. <input type="radio"/> Economic Incentives (Strategic Projects) (Act 73-2008)	(82)		00
14. <input type="radio"/> Economic Incentives (Industrial Investment) (Act 73-2008)	(83)		00
15. <input type="radio"/> Green Energy Incentives (Research and Development) (Act 83-2010)	(84)		00
16. <input type="radio"/> Other:	(85)		00
17. <input type="radio"/> Total credit for the purchase of tax credits subject to moratorium (Transfer to Part II, line 21)	(86)		00

Schedule B1 Individual

Rev. Dec 21 15



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

2015

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 Decree: 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 decree: 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 flow-through entities, 7. Total available credit, 8. Credit to be claimed.

Schedule B2 Individual

Rev. Dec 21 15



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

2015

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)	
(02)	(07)	00	(12)	00	(17)	00	(22)	
(03)	(08)	00	(13)	00	(18)	00	(23)	
(04)	(09)	00	(14)	00	(19)	00	(24)	
(05)	(10)	00	(15)	00	(20)	00	(25)	
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 23C of the return							(36)	00

DO NOT USE FOR FILING

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 23C of the return	(43)	00

Schedule C Individual

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

2015

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: Puerto Rico United States Other (Indicate possession, territory or country) _____

Citizen of: United States 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"/> Paid <input type="radio"/> 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)	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)	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	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 15 of the return (28)						00

Retention Period: Ten (10) years

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Schedule CH Individual

Rev. Dec 21 15



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

2015

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 2015 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 01-20. Large watermark text: FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.

Signature of parent releasing claim to exemption _____

(21) Social Security Number _____

Date _____

Schedule CO Individual

Rev. Dec 21 15



OPTIONAL COMPUTATION OF TAX

2015

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

Table with 2 columns: Amount, Code. Rows for A - Income Tax Withheld.

Table with 2 columns: Amount, Code. Rows for B - TAXPAYER.

Table with 2 columns: Amount, Code. Rows for C - SPOUSE.

Total (02) (04) (30)

2. Federal Government Wages

(Total of W-2 Forms with this return)

Exempt Wages under Act 135-2014

(01) (03)

(05) (00)

(31) (00)

(00) (00)

3. Other Income (or Losses):

Table with 3 columns: Description, Amount, Code. Rows A through R for various income types.

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

17

A) Home mortgage Interest

Table with 5 columns: Name of entity, Mortgage, Loan Number, Employer Ident. No., Amount. Rows for first and second residences and various deductions.

B - TAXPAYER

C - SPOUSE

Table with 2 columns: Amount, Code. Rows for B - TAXPAYER and C - SPOUSE.

8. DEDUCTIONS INDIVIDUALLY ALLOCATED (See instructions):

18

- 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) |

B - TAXPAYER		C - SPOUSE	
00	(45)	00	00
00	(46)	00	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 _____

00	(47)	00	00
----	------	----	----

- | | | | |
|-------------|-------------|---------------------|--------------|
| 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	(48)	00	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	(49)	00	00
00	(50)	00	00
00	(51)	00	00
00	(52)	00	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 23) (33)

00	(53)	00	00
3,500	(54)	3,500	00

9. PERSONAL EXEMPTION

- 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 |

00	(55)	00	00
00	(56)	00	00
00	(57)	00	00

- 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 TAXABLE INCOME (Subtract line 12 from line 6. If line 12 is more than line 6, enter zero) (44)

00	(58)	00	00
----	------	----	----

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

19

- 15. Gradual Adjustment Amount (Determine this adjustment if the amount indicated on line 13, Column B or C, or on Schedule A2 Individual, line 10 is more than \$500,000) (Schedule P Individual, line 7) (03)
- 16. REGULAR TAX BEFORE THE CREDIT (Add lines 14 and 15, Columns B and C, respectively) (04)
- 17. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) (05)
- 18. NET REGULAR TAX (Subtract line 17 from line 16) (06)
- 19. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) ... (07)
- 20. Credit for alternate basic (Schedule O Individual, Part III, line 4) (08)
- 21. Tax Determined Individually (Subtract line 20 from the sum of lines 18 and 19, Columns B and C, respectively) ... (09)
- 22. TOTAL TAX DETERMINED (Add the amounts of Columns B and C of line 21 and transfer to Part 3, line 19 of the return) (18)

00	(10)	00	00
00	(11)	00	00
00	(12)	00	00
00	(13)	00	00
00	(14)	00	00
00	(15)	00	00
00	(16)	00	00
00	(17)	00	00
00	(18)	00	00

Continue in Part 3, line 19 of the return.

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

25

- 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)

B - TAXPAYER		C - SPOUSE	
00	(07)	00	00
00	(08)	00	00
00	(09)	00	00
%	(10)	%	%
00	(11)	00	00
00	(12)	00	00

Schedule D Individual

Rev. Dec 21 15



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

2015

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)	(04)	(07) 00	00	00	(10) 00
	(02)	(05)	(08) 00	00	00	(11) 00
	(03)	(06)	(09) 00	00	00	(12) 00

- 1. Net short-term capital gain (or loss) (13) 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) (14) 00
- 3. Distributable share on net short-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F) (15) 00
- 4. Distributable share on net short-term capital gain (or loss) from Flow-through Entities (Submit Form 480.60 EC. See instructions) (16) 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) (17) 00
- 6. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions) (18) 00
- 7. **Net short-term capital gain (or loss)** (Add lines 1 through 6) (19) 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	(20)	(23)	(26) 00	00	00	(29) 00	(32) 00
	0	(21)	(24)	(27) 00	00	00	(30) 00	(33) 00
	0	(22)	(25)	(28) 00	00	00	(31) 00	(34) 00

- 8. Net long-term capital gain (or loss) (35) 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) (36) 00
- 10. Distributable share on net long-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F) (37) 00
- 11. Distributable share on net short-term capital gain (or loss) from Flow-through Entities (Submit Form 480.60 EC. See instructions) (38) 00
- 12. Lump-sum distributions from variable annuity contracts - Taxpayer (See instructions) (39) 00
- 13. Lump-sum distributions from variable annuity contracts - Spouse (See instructions) (40) 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) (41) 00
- 15. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions) (42) 00
- 16. **Net long-term capital gain (or loss)** (Add lines 8 through 15) (43) 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)	(02)	(03) 00	00	00	00

- 17. **Net long-term capital gain (or loss) under Act:** _____ (Decree No. _____) (04) 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
18. Taxable at 20% - Taxpayer	<input type="radio"/>	(05)	(11)	00	00 (17)
19. Taxable at 20% - Spouse	<input type="radio"/>	(06)	(12)	00	00 (18)
20. Taxable at 10% - Taxpayer	<input type="radio"/>	(07)	(13)	00	00 (19)
21. Taxable at 10% - Spouse	<input type="radio"/>	(08)	(14)	00	00 (20)
22. Taxable at 8% - Taxpayer	<input type="radio"/>	(09)	(15)	00	00 (21)
23. Taxable at 8% - Spouse	<input type="radio"/>	(10)	(16)	00	00 (22)
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)					00 (23)

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

54

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

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
(14)	00 (21)	00 (28)	00 (35)	00 (43)
(15)	00 (22)	00 (29)	00 (36)	00 (44)
(16)	00 (23)	00 (30)	00 (37)	00 (45)
(17)	00 (24)	00 (31)	00 (38)	00 (46)
(18)	00 (25)	00 (32)	00 (39)	00 (47)
(19)	00 (26)	00 (33)	00 (40)	00 (48)
(20)	00 (27)	00 (34)	00 (41)	00 (49)

37. **Total net capital loss carryover.** (Transfer this amount to Part V, line 33, Column B of this Schedule)

Taxpayer's name	Social Security Number
-----------------	------------------------

Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate

	Column A	Column B	Column C	Column D	Column E
	Short-Term	Long-Term (15%)	Special Legislation (____%)	Total Long-Term (Sum of Columns B and C)	Total Net Capital Gain (Sum of Columns A and D)
1. Net Capital Gain (In the case of short-term gains, transfer the amount on line 25 of Column A, Part V of Schedule D Individual. In the case of long-term gains, transfer the amount on line 30 of Columns B and C, Part V of Schedule D Individual, as it corresponds) (50)	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 C, Part V of Schedule D Individual) (The amount entered on this line cannot exceed 80% of the amount reflected on line 1, Column E of this Part) (51)	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 and C. If the result is less than zero, continue on line 4) (52)	00				
4. Proportion of the gains according to each tax rate (Divide the amount on line 1, Columns B and C, by the total long-term gains indicated on line 1 of Column D. Enter the result rounded to two decimal places). Add the percentages in Columns B and C and enter the total in Column D. The total shall be 100% (54)		%	%	%	
5. Capital loss carryforward attributable to long-term transactions (Columns B and C) (Multiply line 3 - Column A by line 4 of each Column) (55)		00	00	00	
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) (56)		00		00	
(b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Column C – Subtract line 5 from line 1. Transfer the result to Column H, line 4(a) of Schedule A2 Individual) (60)			00	00	
7. Total net long-term capital gain (Column D - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual) (66)				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) (68)					00

Schedule D1 Individual

Rev. Dec 21 15



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

2015

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) 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 (04) 00

4. Selling price of the residence (Do not include personal property items sold with your residence) (05) 00

5. Selling and fixing-up expenses (See instructions) (06) 00

6. Total realized (Subtract line 5 from line 4) (07) 00

7. Adjusted basis of residence sold. (08) Includes prepayment: 1 Yes 2 No (See instructions) (09) 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 (10) 00

Retention Period: Ten (10) years

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Schedule D3 Individual

Rev. Dec 21 15



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)

2015

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 (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. Dec 21 15



DEPRECIATION

2015

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)					00
--	--	--	--	--	----

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. Dec 21 15



OTHER INCOME

2015

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
				Total Distribution	Basis (See instructions)	Interest from IRA (17%) (Transfer to Part I, line 1(b), Column B of Schedule FF Individual)	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
(03)			<input type="radio"/>	00	00	00	00	00	00	00
(04)			<input type="radio"/>	00	00	00	00	00	00	00
(05)			<input type="radio"/>	00	00	00	00	00	00	00
(06)			<input type="radio"/>	00	00	00	00	00	00	00
1. Subtotal (Transfer the total of Columns E and F to line 4(i), Columns A, C and E, as applicable, of Schedule A2 Individual)				(07) 00	(08) 00	(09) 00	(10) 00	(11) 00	(12) 00	00
2. Total distributions from Individual Retirement Accounts and Educational Contribution Accounts (Add the total of Columns E through G. Transfer to Part 1, line 2F of the return or line 3F, Column B or C of Schedule CO Individual, as applicable)				(13)						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"/>		(14) 00	00	(16) 00	(17) 00			
2. Taxable at 10% (Transfer the total of Columns E and F to line 4(i), Columns A and E of Schedule A2 Individual)	<input type="radio"/>		(15) 00	00			(18)	00	(19) 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)									(20) 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"/>		(21) 00	00	(22)	00

Retention Period: Ten (10) years

Part IV Distributions from Qualified Retirement Plans (Partial or Lump-Sum Not due to Separation from Service or Plan Termination)					
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)	0		(23) 00	00	(24) 00

Part V Other Income			Column A	Column B	Column C	Column D	Column E
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
	(25)		00	00	00	00	00
	(26)		00	00	00	00	00
	(27)		00	00	00	00	00
1. Amount received			(28) 00	(31) 00	(34) 00	(37) 00	(39) 00
2. Less: Expenses related to the production of these income (See instructions)			(29) 00	(32) 00	(35) 00		(40) 00
3. Subtotal Columns A through CandE (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)			(30) 00	(33) 00	(36) 00	(38) 00	(41) 00
4. Total other income (Add the total of line 3, Columns A through E. Transfer to Part 1, line 2G of the return or line 3G of Schedule CO Individual, as applicable)							(42) 00

Retention Period: Ten (10) years

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DO NOT USE FOR FILING.

Schedule FF Individual

Rev. Dec 21 15



INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Interests 31			Column A	Column B	Column C	Column D	Column E	Column F
Payer's name	Employer Identification Number	Account Number	Eligible interest subject to withholding (Section 1023.05(b)) (10%)	Interest from IRA subject to withholding from financial institutions (17%)	Interest subject to withholding from financial institutions (Section 1023.04) (10%)	Interest not subject to withholding from financial institutions	Interest from IRA distributions to Government Pensioners (10%)	Other interest
	(01)		00		00	00		00
	(02)		00		00	00		00
	(03)		00		00	00		00
	(04)		00		00	00		00
	(05)		00		00	00		00
	(06)		00		00	00		00
	(07)		00		00	00		00
	(08)		00		00	00		00
	(09)		00		00	00		00
	(10)		00		00	00		00
1. Interest:								
a) Subtotal of Columns A, C, D and F			(11) 00		(20) 00	(25) 00		(35) 00
b) Total from Schedule F Individual, Part I, Columns C and D				(15) 00			(30) 00	
c) Total (Add lines 1(a) and 1(b))			(12) 00	(16) 00	(21) 00	(26) 00	(31) 00	(36) 00
2. Less: Expenses related to the purchase of investments (See instructions)			(13) 00	(17) 00	(22) 00	(27) 00	(32) 00	(37) 00
3. Less: Interest exemption (See instructions)				(18) 00	(23) 00	(28) 00	(33) 00	
4. Total interests (Subtract lines 2 and 3 from line 1(c), Columns A through F. Transfer the amounts from line 4, Columns A through C and E to line 4, Columns A, C and E, as applicable, of Schedule A2 Individual)			(14) 00	(19) 00	(24) 00	(29) 00	(34) 00	(38) 00
5. Add line 4, Columns A through F. Transfer to Part 1, line 2C of the return or to line 3C of Schedule CO Individual, as applicable								(40) 00

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Part II Corporate Dividends		34								
Payer's name	Employer Identification Number	Account Number	Column A		Column B		Column C		Column D	
			Subject to withholding (5%)		Subject to withholding (15%)		Subject to withholding (___%)		Not subject to withholding	
	(01)			00		00		00		00
	(02)			00		00		00		00
	(03)			00		00		00		00
	(04)			00		00		00		00
	(05)			00		00		00		00
	(06)			00		00		00		00
	(07)			00		00		00		00
	(08)			00		00		00		00
	(09)			00		00		00		00
	(10)			00		00		00		00
1. Dividends distributed amount			(11)	00	(15)	00	(18)	00	(21)	00
2. Less: Expenses related to the purchase of investments (See instructions)			(12)	00	(16)	00	(19)	00	(22)	00
3. Subtotal (Subtract line 2 from line 1, Columns A through D. Transfer the total of Columns A through C to line 4(f), Column A and Columns D, G and/or H, as applicable, of Schedule A2 Individual)			(13)	00	(17)	00	(20)	00	(23)	00
4. Total (Add line 3, Columns A through D and transfer to Part 1, line 2D of the return or line 3D of Schedule CO Individual)			(14)	00						

Part III Miscellaneous Income				Column A		Column B	
Payer's name	Employer Identification Number	Account Number		Miscellaneous Income		Income from Prizes and Contests	
	(24)				00		00
	(25)				00		00
	(26)				00		00
	(27)				00		00
	(28)				00		00
1. Amount received				(29)	00	(32)	00
2. Less: Expenses related to the production of these income (See instructions)				(30)	00	(33)	00
3. Subtotal (Subtract line 2 from line 1)				(31)	00	(34)	00
4. Total miscellaneous income (Add the total of line 3, Columns A and B. Transfer to Part 1, line 2G of the return or line 3G of Schedule CO Individual, as applicable)				(35)			00

Schedule F1 Individual

Rev. Dec 21 15



DETAIL OF INCOME UNDER ACT 22-2012, AS AMENDED (Resident Individual Investors)

2015

Taxable year beginning on _____ and ending on _____

Form with fields: Taxpayer's name, Decree number, Date on which you established residence in Puerto Rico (Day, Month, Year), Social Security Number

Part I Interests

49

Table with 2 columns: Description, Amount. Includes a large watermark 'FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.' and a summary row at the bottom.

Part II Dividends

Table with 2 columns: Description, Amount. Includes a large watermark 'FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.' and a summary row at the bottom.

Part III Capital Assets Gains and Losses

Table with 10 columns: Description and Location of Property, Date Acquired, Date Sold, (A) Sale Price, (B) Market Value, (C) Adjusted Basis, (D) Gain or Loss, (E) Amount Attributed to Period Prior to Establishing Residence, (F) Amount Attributed to Period after Establishing Residence. Includes a summary row at the bottom.

CERTIFICATION

By means of the signature on page 1 of the return, I hereby declare under penalty of perjury that I have not been resident of Puerto Rico during the last fifteen (15) years previous to January 17, 2012 (effective date of Act 22-2012, as amended) and that I became resident of Puerto Rico not later than the taxable year ending on December 31, 2035.

Schedule G Individual

Rev. Dec 21 15



SALE OR EXCHANGE OF ALL TRADE OR BUSINESS ASSETS OF A SOLE PROPRIETORSHIP BUSINESS

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

44

- 1. Did you elect to defer the gain from the sale of the first sole proprietorship business?
Taxable Year
Amount of deferred gain
2. Adjusted basis of the new sole proprietorship business
3. Did you sell your sole proprietorship business during this year?
4. Date in which the first sole proprietorship business was sold
5. (a) Did you buy a new sole proprietorship business? (b) If you answered "Yes", enter date

Part II Computation of Gain

- 6. Selling price of the first sole proprietorship business
7. Selling expenses
8. Total realized
9. Adjusted basis of the first sole proprietorship business
10. Gain realized on sale
11. If you haven't replaced your first sole proprietorship business, do you plan to do so within the replacement period?

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Sole Proprietorship Business

- 12. Recognized gain. Enter the amount of line 10.
13. Selling price of the first sole proprietorship business
14. (a) Enter date you acquired the new sole proprietorship business (b) Cost of new sole proprietorship business
15. Purchasing commissions and expenses incurred in the new sole proprietorship business
16. Reinvested total
17. Subtract line 16 from line 13.
18. Taxable gain. Enter the smaller of line 12 or 17.
19. Postponed gain
20. Adjusted basis of the new sole proprietorship business

Schedule H Individual

Rev. Dec 21 15



INCOME FROM ANNUITIES OR PENSIONS FROM QUALIFIED OR GOVERNMENTAL PLANS

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Spouse's Social Security Number

Recipient of pension (Fill in one): 1 Taxpayer 2 Spouse
Pension granted by (Fill in one): 1 ELA 2 Federal 3 Private Business Employer
If you indicated "Private Business Employer" on the previous line, fill in one: 1 Qualified plan under Section 1081.01 2 Non qualified plan
Place where the service was performed: 1 Puerto Rico 2 United States 3 Others
Date on which you started to receive the pension: Day Month Year
Name of the pension payer and Employer identification number

35

Part I Determination of Cost to be Recovered (See instructions)

Table with 3 columns: Description, Code, Amount. Rows include: 1. Cost of annuity (amount paid), 2. Pension received in previous years, 3. Less: (a) Taxable pension received in previous years, (b) Tax exempt pension received in previous years, 4. Total, 5. Cost of pension tax exempt recovered in previous years, 6. Cost of pension to be recovered.

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Part II Taxable Income (See instructions)

Table with 3 columns: Description, Code, Amount. Rows include: 7. Total amount received during the year, 8. Tax exempt amount, 9. Pension income less the exempt amount, 10. Cost of pension to be recovered, 11. Pension income in excess of the cost to be recovered, 12. Taxable pension income, 13. Tax withheld on annuity or pension for the taxable year.

Schedule IE Individual

Rev. Dec 21 15



EXCLUDED AND EXEMPT INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Fill in one: (01)

Social Security Number

1 Taxpayer 2 Spouse

Part I Exclusions from Gross Income

28

Table with 4 columns: Line number, Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Life insurance, Donations, Compensation for injuries, etc.

Part II Exemptions from Gross Income

Table with 4 columns: Line number, Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Fringe benefits, Interest upon the following instruments, Dividends, Expenses of priests, etc.

Part III Total

Summary table with 4 columns: Line number, Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Total of items considered for the home mortgage interest limitation and Total of items subject to alternate basic tax.

Schedule K Individual

Rev. Dec 21 15



INDUSTRY OR BUSINESS INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

65

- Fully Taxable (01)
Tax Incentives under:
Act No. 26 of 1978 (02)
Act No. 8 of 1987 (03)
Act No. 148 of 1988 (04)
Act 78-1993 (05)
Act 75-1995 (06)
Act 14-1996 (07)
Act 135-1997 (08)
Act 362-1999 (09)
Act 178-2000 (10)
Act 73-2008 (11)
Act 83-2010 (12)
Act 27-2011 (13)
Act 1-2013 (14)
Act 135-2014 (15)

Employer Identification Number, Merchant's Registration Number, Case or Concession Number, Industrial Code, Municipal Code, Nature of industry or business, Number of employees

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing...

Table with 3 columns: Concept, Indicate if you claimed expenses, Indicate if you derived 80% or more of the income from this activity. Rows include automobiles, vessels, airships, residential property outside of Puerto Rico.

Part II Determination of Gain or Loss

74

1. Net sales (01)
2. Cost of goods sold or direct costs of production:
a) Beginning inventory (02)
b) Plus: Purchases (03)
c) Direct salaries (04)
d) Other direct costs (05)
e) Total (06)
f) Less: Ending inventory (07)
g) TOTAL COST OF GOODS SOLD (08)
3. Gross income (09)
4. Less: Exempt amount under Act 135-2014 (10)
5. Gross income after the exemption under Act 135-2014 (12)
6. Income earned through corporation of individuals, partnerships and special partnerships (13)
7. Less: Operating expenses and other costs (14)
8. Net income for the current year (15)
9. Less: Net operating loss from previous years (16)
10. Adjusted net income (17)
11. Less exempt amount: % of line 10 or \$ (18)
12. Gain (or loss) (20)

Part III Operating Expenses and Other Costs

81

A. Expenses allowable against alternate basic tax:
1. Salaries, commissions and allowances to employees (01)
2. Payroll expenses (02)
3. Medical or hospitalization insurance (03)
4. Contributions to qualified pension plans (04)
5. Professional services (05)
6. Lease, rent and royalties paid (06)
7. Interest on business debts (07)
8. Property taxes, patents and licenses (08)
9. Insurances (09)
10. Utilities (10)
11. Depreciation and amortization (11)
12. Automobile expenses (12)
13. Other motor vehicles expenses (14)
14. Federal self-employment tax (15)
15. Direct essential costs (16)
16. Subtotal (17)
B. Other deductions:
17. Commissions to businesses (18)
18. Repairs (19)
19. Other insurances (20)
20. Advertising (21)
21. Travel expenses (22)
22. Meal and entertainment expenses (24)
23. Materials and supplies (25)
24. Bad debts (26)
25. Other expenses (27)
26. Subtotal (28)
27. Total (30)

Schedule L Individual

Rev. Dec 21 15



FARMING INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

66

Employer Identification Number, Farming Income (fill in one): 1 Taxpayer, 2 Spouse, Date operations began: Day, Month, Year, Fully Taxable (01), Merchant's Registration Number, Industrial Code, Municipal Code, Nature of farming business, Number of employees, Tax incentive under: Act 1-2013 (02), Act 135-2014 (03), Exemption under: Act 225-1995 (04), Section 1033.12 of the Code (05)

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing in the case of vessels, passenger or cargo transportation or leasing in the case of airships, or leasing of property to non related persons in the case of residential property outside of Puerto Rico.

Table with 3 columns: Concept, Indicate if you claimed expenses (Yes/No), Indicate if you derived 80% or more of the income from this activity (Yes/No). Rows include automobiles, vessels, airships, residential property outside of Puerto Rico.

Part II Determination of Gain or Loss

73

Table with 3 columns: Description, Line Number, Amount. Rows include Net sales, Other income related to farming business, Total income, Cost of goods sold or direct costs of production, Gross income, Less: Exempt amount under Act 135-2014, Gross income after the exemption, Farming income earned through corporations, Less: Operating expenses and other costs, Net income for the current year, Less: Net operating loss from previous years, Adjusted net income, Less: Exempt amount (90% of line 12), Gain (or loss).

Part III Operating Expenses and Other Costs

83

Table with 3 columns: Description, Line Number, Amount. Rows include A. Expenses allowable against alternate basic tax (Salaries, Payroll, Medical, etc.), B. Other deductions (Commissions, Repairs, Insurance, etc.), Subtotal, Total.

Schedule M Individual
Rev. Dec 21 15



**PROFESSIONS AND COMMISSIONS
INCOME**

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire (You must fill out one schedule for each source of income) **67**

Employer Identification Number	Income from (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in one: <input type="radio"/> 3 Professions <input type="radio"/> 4 Commissions	Fill in here if this is your principal industry or business <input type="radio"/>	Date operations began: Day ___ Month ___ Year ___
Merchant's Registration Number	Fill in here if during the taxable year you disposed all the assets used in your industry or business <input type="radio"/>			Tax incentive under: Act 1-2013 <input type="radio"/> (01) Act 135-2014 <input type="radio"/> (02)
Industrial Code	Municipal Code	Nature of profession (i.e. lawyer, accountant, commission agent, etc.)		Number of employees
Location of Principal Office - Number, Street and City				

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing in the case of vessels, passenger or cargo transportation or leasing in the case of airships, or leasing of property to non related persons in the case of residential property outside of Puerto Rico.

Concept	Indicate if you claimed expenses	Indicate if you derived 80% or more of the income from this activity
1 automobiles	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
2 vessels	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
3 airships	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
4 Residential property outside of Puerto Rico	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

Part II Determination of Gain or Loss **75**

1. Income	(01)	00
2. Less: Exempt amount under Act 135-2014 (02) <input type="radio"/> 1 Up to \$40,000 <input type="radio"/> 2 Up to \$500,000 (See instructions)	(03)	00
3. Gross income after the exemption under Act 135-2014 (Subtract line 2 from line 1, if applicable. Otherwise, enter the amount of line 1) ...	(04)	00
4. Income earned through corporations of individuals, partnerships and special partnerships (Flow-through Entities)	(10)	00
5. Less: Operating expenses and other costs (Detail in Part III)	(11)	00
6. Net income for the current year (Subtract line 5 from the sum of lines 3 and 4)	(12)	00
7. Less: Net operating loss from previous years (Submit Schedule V Individual, see instructions)	(13)	00
8. Gain (or loss) (If it is a gain, transfer to page 2, Part 1, line 2K of the return or line 3K, Column B or C of Schedule CO Individual, as applicable. If it is a loss, see instructions. On the other hand, if it is a gain taxable at a reduced rate under an Incentives Act, transfer the total to the corresponding Column of line 4(i) of Schedule A2 Individual, according to the tax rate applicable to the gain)	(20)	00

Part III Operating Expenses and Other Costs **85**

A. Expenses allowable against alternate basic tax:		
1. Salaries, commissions and allowances to employees (See instructions)	(01)	00
2. Payroll expenses (See instructions)	(02)	00
3. Medical or hospitalization insurance	(03)	00
4. Contributions to qualified pension plans (See instructions. Submit Form AS 6042.1)	(04)	00
5. Professional services (See instructions)	(05)	00
6. Lease, rent and royalties paid (See instructions)	(06)	00
7. Interest on business debts	(07)	00
8. Property taxes, patents and licenses	(08)	00
9. Insurances (See instructions)	(09)	00
10. Utilities	(10)	00
11. Depreciation and amortization (Submit Schedule E)	(11)	00
12. Automobile expenses (Mileage _____) (12) (See instructions)	(13)	00
13. Other motor vehicles expenses (See instructions)	(14)	00
14. Federal self-employment tax (See instructions)	(15)	00
15. Direct essential costs (Submit Schedule W Individual. See instructions)	(16)	00
16. Subtotal (Add lines 1 through 15)	(17)	00
B. Other deductions:		
17. Commissions to businesses	(18)	00
18. Repairs	(19)	00
19. Other insurances	(20)	00
20. Advertising	(21)	00
21. Travel expenses	(22)	00
22. Meal and entertainment expenses (Total expenses \$ _____) (23) (See instructions)	(24)	00
23. Materials and supplies	(25)	00
24. Bad debts	(26)	00
25. Other expenses (Submit Schedule W Individual)	(27)	00
26. Subtotal (Add lines 17 through 25)	(28)	00
27. Total (Add lines 16 and 26. Transfer to Part II, line 5 of this Schedule)	(30)	00

Schedule N Individual

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RENTAL INCOME

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

68

Merchant's Registration Number, Rental Income (fill in one): 1 Taxpayer 2 Spouse, Fill in here if this is your principal industry or business, Municipal Code, Location of rented property, Nature of rented property, etc.

Indicate if you claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable). Also, indicate if the business derived more than 80% of the total income from activities related exclusively to fishing, passenger or cargo transportation or leasing in the case of vessels, passenger or cargo transportation or leasing in the case of airships, or leasing of property to non related persons in the case of residential property outside of Puerto Rico.

Table with 3 columns: Concept, Indicate if you claimed expenses, Indicate if you derived 80% or more of the income from this activity. Rows include automobiles, vessels, airships, residential property outside of Puerto Rico.

Part II Determination of Gain or Loss

77

Table with 3 columns: Description, Line Number, Amount. Rows include Income, Less: Exempt amount under Act 135-2014, Gross income after the exemption, Less: Operating expenses and other costs, Net income for the current year, etc.

Part III Operating Expenses and Other Costs

87

Table with 3 columns: Description, Line Number, Amount. Rows include A. Expenses allowable against alternate basic tax (Salaries, payroll, medical, etc.) and B. Other deductions (Repairs, other insurances, advertising, etc.).

Schedule O Individual

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ALTERNATE BASIC TAX

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Fill in one: ⁽⁰¹⁾

Social Security Number

1 Taxpayer 2 Spouse 3 Both

Part I Determination of Net Income Subject to Alternate Basic Tax

91

1. Adjusted Gross Income (Part 1, line 5 of the return or line 6, Column B or C of Schedule CO Individual, as applicable)	(02)	00
2. Add: Other deductions from industry or business (Schedule K Individual, Part III, line 26)	(03)	00
3. Add: Other deductions from farming (Schedule L Individual, Part III, line 26) (_____ X 10 % =)	(04)	00
4. Add: Other deductions from professions and commissions (Schedule M Individual, Part III, line 26)	(05)	00
5. Add: Other deductions from rental business (Schedule N Individual, Part III, line 22) (See instructions)	(06)	00
6. Add: Deductions granted under special acts not contemplated under Sections 1033.15 and 1033.16 of the Code	(07)	00
7. Add: Adjustment for determination of the share in the profit or loss from certain special partnerships under the percentage of completion method (Form 480.60 EC. See instructions)	(08)	00
8. Add: Distributable share on the adjustments for purposes of the alternate basic tax of Flow-through Entities (Form 480.60 EC. See instructions)	(09)	00
9. Add: Distributable share on the adjustments for purposes of the alternate basic tax of revocable trusts or grantor trusts (Form 480.60 F. See instructions)	(10)	00
10. Add: Excluded and exempt income (Schedule IE Individual, Part III, line 2)	(11)	00
11. Add lines 1 through 10	(12)	00
12. Less: Deductions and personal exemptions (Part 2, line 10 of the return or line 12, Column B or C of Schedule CO Individual, as applicable)	(13)	00
13. Net Income Subject to Alternate Basic Tax (Subtract line 12 from line 11. See instructions)	(14)	00

Part II Alternate Basic Tax Computation

1. Total Regular Tax before the credit for taxes paid to foreign countries, the United States, its territories and possessions (Part 3, line 14 of the return or line 16, Column B or C of Schedule CO Individual, as applicable)	(15)	00
2. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Schedule C Individual)	(16)	00
3. Net regular tax (Subtract line 2 from line 1)	(17)	00
4. Determine the Alternate Basic Tax as follows: If the Net Income Subject to Alternate Basic Tax (Line 13 of Part I) is: (a) From \$150,000 to \$200,000, multiply line 13 of Part I by 10%. (b) Over \$200,000 but not over \$300,000, multiply line 13 of Part I by 15%. (c) Over \$300,000, multiply line 13 of Part I by 24%. This is your Alternate Basic Tax (Enter the corresponding amount on this line)	(18)	00
5. Credit for taxes paid to foreign countries, the United States, its territories and possessions (See instructions)	(19)	00
6. Net alternate basic tax (Subtract line 5 from line 4)	(20)	00
7. Excess of Net Alternate Basic Tax over Net Regular Tax (Subtract line 3 from line 6. If line 3 is more than line 6, enter zero and complete Part III of this Schedule. If line 6 is more than line 3, enter the difference here and transfer to Part 3, line 17 of the return or line 19, Column B or C of Schedule CO Individual, as applicable)	(21)	00

Part III Computation of the Credit for Alternate Basic Tax

1. Excess of regular tax over alternate basic tax for the current year (Subtract line 6 from line 3, Part II of this Schedule. If line 6 of Part II is more than line 3 of Part II, enter zero and do not complete this part)	(22)	00
2. Multiply line 1 by .25 and enter the result here	(23)	00
3. Amount of alternate basic tax paid in previous years and not claimed as credit (Part IV, line 6 of this Schedule)	(24)	00
4. Amount of credit to be claimed (Enter the smaller of line 2 or 3. Transfer to Part 3, line 18 of the return or line 20, Column B or C of Schedule CO Individual, as applicable)	(25)	00

Part IV Determination of the Amount of Alternate Basic Tax Paid in Previous Years Not Claimed as Credit

Taxable Year	(A) Alternate Basic Tax Paid in Excess of Regular Tax	(B) Amount Used as Credit in Previous Years	(C) Balance
1. 2009	(26) 00	(31) 00	(36) 00
2. 2010	(27) 00	(32) 00	(37) 00
3. 2011	(28) 00	(33) 00	(38) 00
4. 2012	(29) 00	(34) 00	(39) 00
5. 2013	(30) 00	(35) 00	(40) 00
6. Total (Transfer to Part III, line 3 of this Schedule)	(41)		00

GRADUAL ADJUSTMENT

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

2015

Taxpayer's name _____

Fill in one: (01)
 1 Taxpayer 2 Spouse
 3 Both

Social Security Number _____

1. Net Taxable Income (Part 2, line 11 of the return, line 13, Column B or C of Schedule CO Individual, as applicable, or line 10, Column A of Schedule A2 Individual, as applicable)	(02)	00
2. Enter \$500,000	(03)	00
3. Subtract line 2 from line 1	(04)	00
4. 5% of line 3	(05)	00
5. Limit:		
(a) Enter \$8,895	(06)	00
(b) Plus: 33% of personal exemption, additional personal exemption for veterans and exemption for dependents (Lines 7, 8 and 9 from Part 2 of the return or lines 9, 10D and 11, Column B or C, of Schedule CO Individual)	(07)	00
6. Total limit (Add lines 5(a) and 5(b))	(08)	00
7. Gradual adjustment (The smaller of line 4 or 6. Enter here and in Part 3, line 13 of the return or line 15, Column B or C of Schedule CO Individual, as applicable)	(10)	00

Retention Period: Ten (10) years

DO NOT USE FOR FILING.

FOR INFORMATION PURPOSES ONLY.

Schedule Q

Rev.02.01



INVESTMENT FUNDS

**CREDIT FOR INVESTMENT, LOSSES
AND AMOUNT TO CARRYOVER**

20_____

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

Taxpayer's name

Social Security or Employer Identification Number

Part I Questionnaire

Taxpayer (Check one): 1 Individual 2 Corporation / Partnership 3 Special Partnership / Subchapter N Corporation of Individuals

Entity's Name

Employer Identification Number

Type of Investment

61 (01) Column A	(02) Column B	(03) Column C
<input type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund	<input type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund	<input type="checkbox"/> 1 Tourist Development Fund Capital Investment Fund
<input type="checkbox"/> 2 Act 3 of 1987	<input type="checkbox"/> 2 Act 3 of 1987	<input type="checkbox"/> 2 Act 3 of 1987
<input type="checkbox"/> 3 Act 46 of 2000	<input type="checkbox"/> 3 Act 46 of 2000	<input type="checkbox"/> 3 Act 46 of 2000
<input type="checkbox"/> 4 Act 70 of 1978	<input type="checkbox"/> 4 Act 70 of 1978	<input type="checkbox"/> 4 Act 70 of 1978
<input type="checkbox"/> 5 Act 78 of 1993	<input type="checkbox"/> 5 Act 78 of 1993	<input type="checkbox"/> 5 Act 78 of 1993
<input type="checkbox"/> 6 Act 225 of 1995	<input type="checkbox"/> 6 Act 225 of 1995	<input type="checkbox"/> 6 Act 225 of 1995
<input type="checkbox"/> 7 Others	<input type="checkbox"/> 7 Others	<input type="checkbox"/> 7 Others
Direct Investment and not through a fund:	Direct Investment and not through a fund:	Direct Investment and not through a fund:
<input type="checkbox"/> 8 Act 70 of 1978	<input type="checkbox"/> 8 Act 70 of 1978	<input type="checkbox"/> 8 Act 70 of 1978
<input type="checkbox"/> 9 Act 78 of 1993	<input type="checkbox"/> 9 Act 78 of 1993	<input type="checkbox"/> 9 Act 78 of 1993
<input type="checkbox"/> 10 Act 225 of 1995	<input type="checkbox"/> 10 Act 225 of 1995	<input type="checkbox"/> 10 Act 225 of 1995
<input type="checkbox"/> 11 Feature films (Subchapter K of the Code)	<input type="checkbox"/> 11 Feature Films (Subchapter K of the Code)	<input type="checkbox"/> 11 Feature films (Subchapter K of the Code)

Part II Credit Computation

62

1. Qualified investment acquired during the taxable year (01)	00 (07)	00 (13)	00
2. Allowable credit percentage:			
a) Multiply line 1 x 25% (See instructions) (02)	00 (08)	00 (14)	00
b) Multiply line 1 x 50% (See instructions) (03)	00 (09)	00 (15)	00
3. Credit available for investment:			
a) Credit attributable to first year (See instructions) (04)	00 (10)	00 (16)	00
b) Carryover investment credit from previous years (Submit detail) (05)	00 (11)	00 (17)	00
c) Total (Add lines 3(a) and 3(b)) (06)	00 (12)	00 (18)	00
4. Total of credit available for investment (Add line 3(c), Columns A, B and C. Transfer to Part III, line 5) (20)			00

Part III Computation of Amount to be Claimed

5. Total credit available for investment (From Part II, line 4)	(20)	00
6. Tax determined in the return (See instructions)	(21)	00
7. Credit for deductible portion of taxes paid to the United States, its possessions and foreign countries and for contribution to the Educational Foundation for Free Selection of Schools (See instructions).....	(22)	00
8. Excess of Alternate Basic Tax or Alternative Minimum Tax over the Regular Tax (See instructions)	(23)	00
9. Adjusted tax (Line 6 less the sum of lines 7 and 8).....	(24)	00
10. Credit to claim (Enter the smaller of line 5 or 9. See instructions)	(25)	00
11. Prescribed credits from previous years (See instructions)	(26)	00
12. Carryover credit (See instructions):		
(a) Line 5 less the sum of lines 10 and 11.....	(27)	00
(b) Attributable credit for the second year.....	(28)	00
(c) Total.....	(40)	00

Part IV Determination of Credit and Carryover of Losses in the Sale, Exchange or any other Investment Disposition

1. Total of losses during the taxable year (See instructions):			63
a) Short-term (Schedule Q1, Part IV, line 3)	(01)	00	
b) Long-term (Schedule Q1, Part III, line 1)	(02)	00	
c) Total	(03)	00	
2. Carryover losses not claimed in previous years (Submit detail. See instructions)	(04)	00	
3. Total of losses (Add lines 1(c) and 2)	(05)	00	
4. Total losses incurred in each one of previous years (See instructions)	(06)	00	
5. Add lines 1(c) and 4	(07)	00	
6. Maximum amount that you may claim as credit attributable to losses (Multiply line 5 by 33.33%. See instructions)	(08)	00	
7. Available credit for the year (The smaller of line 3 or 6)	(09)	00	
8. Tax determined in the return (See instructions)	(10)	00	
9. Credit for taxes paid to the United States, its possessions and foreign countries and for contribution to the Educational Foundation for Free Selection of Schools (See instructions)	(11)	00	
10. Investment credit claimed during the taxable year related to the investment subject to loss, if any.....	(12)	00	
11. Adjusted tax (Line 8 less the sum of lines 9 and 10)	(13)	00	
12. Credit to claim (Enter the smaller of line 7 or 11. See instructions)	(14)	00	
13. Prescribed credits from previous years	(15)	00	
14. Carryover credit (Line 3 less the sum of lines 12 and 13).....	(20)	00	

Schedule Q1

Rev. 11.15



INVESTMENT FUNDS

**DETERMINATION OF ADJUSTED BASIS, CAPITAL GAIN,
ORDINARY INCOME AND SPECIAL TAX**

20__

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

Taxpayer's name

Social Security or Employer Identification Number

Part I Computation of Adjusted Basis and Taxable Distributions

60	Column A	Column B	Column C
Entity's Name			
Employer Identification Number			
1. Adjusted basis of the investment at the beginning of the taxable year	00	00	00
2. Additional investments during the year	00	00	00
3. Less: non-recognized gains on reinvestments (See instructions)	00	00	00
4. Adjusted basis before the credit (Subtract line 3 from the sum of lines 1 and 2)	00	00	00
5. Credit claimed during the year (See instructions)	00	00	00
6. Adjusted basis before distributions of the year (Subtract line 5 from line 4)	00	00	00
7. Exempt distributions received from the Fund or Designated Entity during the taxable year from corporations and partnerships under the Tax Incentives Act (according to Form 480.6B)	00	00	00
8. Adjusted basis before the non-exempt distributions (Subtract line 7 from line 6. If it is less than zero, enter zero).....	00	00	00
9. Non-exempt distributions received during the taxable year.....	00	00	00
10. Adjusted basis at the end of the taxable year: •If line 8 is larger than line 9, enter the difference and do not complete the rest of the form (See instructions). •If line 9 is larger than line 8, enter zero and transfer the difference to line 11.....	00	00	00
11. Excess of distributions over the adjusted basis (Transfer to Part 1, line 2M of the return or to Schedule CO Individual, line 3M, as applicable)	(01) 00	(02) 00	(03) 00
12. Distribution you elect to include as ordinary income (See instructions).....	00	00	00
13. Total distribution you elect to include as ordinary income (Add line 12 of Column A through C)			(04) 00
14. Distribution subject to Special Tax (Add line 11, Columns A, B and C less line 13. Enter here and on Schedule A2 Individual, line 4(i), Column E) ..			(05) 00
15. Special Tax (Multiply line 14 by 10%. Enter the amount here)			(06) 00
16. Tax Withheld over exempt or taxable distributions (See instructions). Transfer to Schedule B Individual, Part III, line 6			(10) 00

NOTE: Use Part II, III and IV to determine the capital gain (or loss) attributable to the investment through a fund.
 The losses under Act 46 will not be reported on this schedule. The same will be reported on Schedule D Individual or D Corporation, whichever applies.

Part II Determination of Short-term Capital Gain or Loss (See instructions)

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Sales Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00

1. Net short-term capital gain (or loss) in the sale or exchange of securities of a fund:

- If it is a gain, transfer to Schedule D Individual, Part I (See instructions).
- If it is a loss, transfer to Part IV, line 2 of this Schedule, if line 1 of Part IV is larger than zero. Otherwise, transfer to Schedule Q, Part IV, line 1(a).....(13)

00

Part III Determination of Long-term Capital Gain or Loss (See instructions)

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Sales Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00

1. Net long-term capital gain (or loss) in the sale or exchange of securities of a fund:

- If it is a gain, transfer to Part IV, line 1 of this Schedule.
- If it is a loss, transfer to Schedule Q, Part IV, line 1(b)..... (14)

00

Part IV Special Tax Computation over Long-term Capital Gains of an Investment Fund

- 1. Long-term capital gain in the sale or exchange of securities of a fund (See instructions)..... (15)
- 2. Net short-term capital loss (See instructions)..... (16)
- 3. Net capital gain to be recognized (Subtract line 2 from line 1. If it is less than zero, transfer to Schedule Q, Part IV, line 1(b)). If it is larger than zero, transfer to Part 1, line 2N of the return or to Schedule CO Individual, line 3N, as applicable, and to Schedule A2 Individual, line 4(i). See instructions) (20)

00

00

00

Schedule R Individual

Rev. Dec 21 15



PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name	Amount of Schedules R1 Individual included	Indicate who is the partner of the special partnership: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both	Social Security or Employer Identification No.
-----------------	--	--	--

Part I Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships	Column A	Column B	Column C
Name of entity			
Employer identification number	(02)	(14)	(26)
1. Adjusted basis at the end of the previous taxable year	(03)	00 (15)	00 (27) 00
2. Basis increase:			
(a) Partner's distributable share on income and profits from previous year (See instructions)		00	00 00
(b) Contributions made during the year	(04)	00 (16)	00 (28) 00
(c) Partnership's capital assets gain		00	00 00
(d) Exempt income		00	00 00
(e) Farming income deduction granted by Section 1033.12 of the Code		00	00 00
(f) Other income or gains (See instructions)		00	00 00
(g) Total basis increase (Add lines 2(a) through 2(f))	(05)	00 (17)	00 (29) 00
3. Basis decrease:			
(a) Partner's distributable share on partnership's loss claimed on previous year		00	00 00
(b) Partnership's capital assets loss		00	00 00
(c) Distributions during the year	(06)	00 (18)	00 (30) 00
(d) Credits claimed in the preceding year (See instructions)		00	00 00
(e) Withholding at source during the year		00	00 00
(f) Non admissible expenses for the year		00	00 00
(g) Distributable share on losses from exempt operations during the year		00	00 00
(h) Donations (Do not apply to special partnerships)		00	00 00
(i) Partner's debts assumed and guaranteed by the partnership		00	00 00
(j) Total basis decrease (Add lines 3(a) through 3(i))	(07)	00 (19)	00 (31) 00
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a))	(08)	00 (20)	00 (32) 00
Part II Determination of Net Income or Loss in one or more Special Partnerships or Partnerships			
5. (a) Partner's distributable share on partnership's loss for the year	(09)	00 (21)	00 (33) 00
(b) Loss carryover from previous years (See instructions)		00	00 00
(c) Total losses (Add lines 5(a) and 5(b))	(10)	00 (22)	00 (34) 00
6. (a) Adjusted Basis (Part I, line 4)		00	00 00
(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner		00	00 00
(c) Partnership's current debts assumed and guaranteed by the partner		00	00 00
(d) Total partner's adjusted basis (Add lines 6(a) through 6(c))	(11)	00 (23)	00 (35) 00
7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions)	(12)	00 (24)	00 (36) 00
8. Available losses (The smaller of lines 5(c) or 6(d))	(13)	00 (25)	00 (37) 00
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C)			(38) 00
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part II from all Schedules R1 Individual included)			(39) 00
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C)			(40) 00
12. Total losses from Schedule R1 Individual (Enter the amount on line 10, Part II from all Schedules R1 Individual included)			(41) 00

Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals		Column A	Column B	Column C
Name of entity				
Employer identification number		(42)	(54)	(66)
1.	Adjusted basis at the end of the previous taxable year	(43)	00 (55)	00 (67)
2.	Basis increase:			
	(a) Stockholder's distributable share on income and profits from previous year (See instructions)		00	00
	(b) Contributions made during the year	(44)	00 (56)	00 (68)
	(c) Corporation of individual's capital assets gain		00	00
	(d) Exempt income		00	00
	(e) Farming income deduction granted by Section 1033.12 of the Code		00	00
	(f) Other income or gains (See instructions)		00	00
	(g) Total basis increase (Add lines 2(a) through 2(f))	(45)	00 (57)	00 (69)
3.	Basis decrease:			
	(a) Stockholder's distributable share on corporation of individual's loss claimed on previous year		00	00
	(b) Corporation of individual's capital assets loss		00	00
	(c) Distributions during the year	(46)	00 (58)	00 (70)
	(d) Credits claimed in the preceding year (See instructions)		00	00
	(e) Withholding at source during the year		00	00
	(f) Non admissible expenses for the year		00	00
	(g) Distributable share on losses from exempt operations during the year		00	00
	(h) Stockholder's debts assumed and guaranteed by the corporation of individuals		00	00
	(i) Total basis decrease (Add lines 3(a) through 3(h))	(47)	00 (59)	00 (71)
4.	Adjusted Basis (Add lines 1 and 2(g) less line 3(i). Transfer this amount to line 6(a))	(48)	00 (60)	00 (72)
Part IV Determination of Net Income or Loss in one or more Corporations of Individuals				
5.	(a) Stockholder's distributable share on corporation of individual's loss for the year	(49)	00 (61)	00 (73)
	(b) Loss carryover from previous years (See instructions)		00	00
	(c) Total losses (Add lines 5(a) and 5(b))	(50)	00 (62)	00 (74)
6.	(a) Adjusted Basis (Part III, line 4)		00	00
	(b) Corporation of individual's debts under Tourism Incentives Act or Tourism Development Act attributable to stockholder		00	00
	(c) Corporation of individual's current debts assumed and guaranteed by the stockholder		00	00
	(d) Total stockholder's adjusted basis (Add lines 6(a) through 6(c))	(51)	00 (63)	00 (75)
7.	Distributable share on corporation of individual's net income for the year (Form 480.60 EC) (See instructions)	(52)	00 (64)	00 (76)
8.	Available losses (The smaller of lines 5(c) or 6(d))	(53)	00 (65)	00 (77)
9.	Total income from this Schedule (Add the income determined on line 7, Columns A through C)			(78)
10.	Total income from Schedule R1 Individual (Enter the amount on line 9, Part IV from all Schedules R1 Individual included)			(79)
11.	Total losses from this Schedule (Add the losses determined on line 8, Columns A through C)			(80)
12.	Total losses from Schedule R1 Individual (Enter the total amount on line 10, Part IV from all Schedules R1 Individual included)			(81)
Part V Distributable share on Benefits from Partnerships, Special Partnerships and Corporations of Individuals				
1.	Aggregated net income from partnerships, special partnerships and corporations of individuals (Add lines 9 and 10 from Parts II and IV)		(82)	00
2.	Multiply line 1 by .80		(83)	00
3.	Aggregated net loss from partnerships, special partnerships and corporations of individuals (Add lines 11 and 12 from Parts II and IV)		(84)	00
4.	Allowable loss (Enter the smaller of the absolute amounts reflected on lines 2 and 3. If line 3 is zero, enter zero on this line. See instructions)		(85)	00
5.	Add lines 1 and 4. If the result is more than zero, transfer this amount to Form 482.0, Part 1, line 2(O) or to Schedule CO Individual, line 3(O), Column B or C, as applicable ..		(86)	00
6.	Carryforward for future years (Subtract line 4 from line 3. See instructions)		(87)	00

Schedule R1 Individual

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**PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS
(COMPLEMENTARY)**

Taxable year beginning on _____ and ending on _____

2015

Taxpayer's name _____ of _____ Schedules R1 Individual

Indicate who is the partner of the special partnership: (01)
 1 Taxpayer 2 Spouse 3 Both

Social Security or Employer Identification No. _____

Part I	Adjusted Basis Determination of a Partner in one or more Special Partnerships or Partnerships	Column A	Column B	Column C
	Name of entity 96			
	Employer identification number	(02)	(14)	(26)
1.	Adjusted basis at the end of the previous taxable year	(03)	00 (15)	00 (27)
2.	Basis increase:			
	(a) Partner's distributable share on income and profits from previous year (See instructions)		00	00
	(b) Contributions made during the year	(04)	00 (16)	00 (28)
	(c) Partnership's capital assets gain		00	00
	(d) Exempt income		00	00
	(e) Farming income deduction granted by Section 1033.12 of the Code		00	00
	(f) Other income or gains (See instructions)		00	00
	(g) Total basis increase (Add lines 2(a) through 2(f))	(05)	00 (17)	00 (29)
3.	Basis decrease:			
	(a) Partner's distributable share on partnership's loss claimed on previous year		00	00
	(b) Partnership's capital assets loss		00	00
	(c) Distributions during the year	(06)	00 (18)	00 (30)
	(d) Credits claimed in the preceding year (See instructions)		00	00
	(e) Withholding at source during the year		00	00
	(f) Non admissible expenses for the year		00	00
	(g) Distributable share on losses from exempt operations during the year		00	00
	(h) Donations (Do not apply to special partnerships)		00	00
	(i) Partner's debts assumed and guaranteed by the partnership		00	00
	(j) Total basis decrease (Add lines 3(a) through 3(i))	(07)	00 (19)	00 (31)
4.	Adjusted Basis (Add lines 1 and 2(g) less line 3(j). Transfer this amount to line 6(a))	(08)	00 (20)	00 (32)
Part II	Determination of Net Income or Loss in one or more Special Partnerships or Partnerships			
5.	(a) Partner's distributable share on partnership's loss for the year	(09)	00 (21)	00 (33)
	(b) Loss carryover from previous years (See instructions)		00	00
	(c) Total losses (Add lines 5(a) and 5(b))	(10)	00 (22)	00 (34)
6.	(a) Adjusted Basis (Part I, line 4)		00	00
	(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner		00	00
	(c) Partnership's current debts assumed and guaranteed by the partner		00	00
	(d) Total partner's adjusted basis (Add lines 6(a) through 6(c))	(11)	00 (23)	00 (35)
7.	Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions)	(12)	00 (24)	00 (36)
8.	Available losses (The smaller of lines 5(c) or 6(d))	(13)	00 (25)	00 (37)
9.	Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part II, line 10)			(38)
10.	Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part II, line 12)			(39)

Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals	Column A	Column B	Column C
Name of entity			
Employer identification number	(40)	(52)	(64)
1. Adjusted basis at the end of the previous taxable year	(41)	00 (53)	00 (65)
2. Basis increase:			
(a) Stockholder's distributable share on income and profits from previous year (See instructions)		00	00
(b) Contributions made during the year	(42)	00 (54)	00 (66)
(c) Corporation of individual's capital assets gain		00	00
(d) Exempt income		00	00
(e) Farming income deduction granted by Section 1033.12 of the Code		00	00
(f) Other income or gains (See instructions)		00	00
(g) Total basis increase (Add lines 2(a) through 2(f))	(43)	00 (55)	00 (67)
3. Basis decrease:			
(a) Stockholder's distributable share on corporation of individual's loss claimed on previous year		00	00
(b) Corporation of individual's capital assets loss		00	00
(c) Distributions during the year	(44)	00 (56)	00 (68)
(d) Credits claimed in the preceding year (See instructions)		00	00
(e) Withholding at source during the year		00	00
(f) Non admissible expenses for the year		00	00
(g) Distributable share on losses from exempt operations during the year		00	00
(h) Stockholder's debts assumed and guaranteed by the corporation of individuals		00	00
(i) Total basis decrease (Add lines 3(a) through 3(h))	(45)	00 (57)	00 (69)
4. Adjusted Basis (Add lines 1 and 2(g) less line 3(i). Transfer this amount to line 6(a))	(46)	00 (58)	00 (70)
Part IV Determination of Net Income or Loss in one or more Corporations of Individuals			
5. (a) Stockholder's distributable share on corporation of individual's loss for the year	(47)	00 (59)	00 (71)
(b) Loss carryover from previous years (See instructions)		00	00
(c) Total losses (Add lines 5(a) and 5(b))	(48)	00 (60)	00 (72)
6. (a) Adjusted Basis (Part III, line 4)		00	00
(b) Corporation of individual's debts under Tourism Incentives Act or Tourism Development Act attributable to stockholder		00	00
(c) Corporation of individual's current debts assumed and guaranteed by the stockholder		00	00
(d) Total stockholder's adjusted basis (Add lines 6(a) through 6(c))	(49)	00 (61)	00 (73)
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC)(See instructions)	(50)	00 (62)	00 (74)
8. Available losses (The smaller of lines 5(c) or 6(d))	(51)	00 (63)	00 (75)
9. Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part IV, line 10)			(76)
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part IV, line 12)			(77)

Schedule T Individual

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**ADDITION TO THE TAX FOR FAILURE TO PAY
ESTIMATED TAX IN CASE OF INDIVIDUALS**

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

2015

Taxpayer's name

Social Security Number

Part I Determination of the Minimum Amount of Estimated Tax to Pay

14

1. Tax liability (Add lines 12, 13, 17 and 20 of Part 3 of the return or lines 14, 15 and 19, Columns B and C of Schedule CO Individual and line 20 of Part 3 of the return) (01)	00
2. Credits and overpayments (See instructions) (02)	00
3. Estimated tax (Subtract line 2 from line 1. If it is \$1,000 or less, do not complete this Schedule) (03)	00
4. Line 1 multiplied by 90%. If you are a farmer who exercised the option under Section 1061.22, multiply line 1 by 66 2/3% (See instructions) (04)	00
5. Total tax determined as it appears on the income tax return from the previous year (05)	00
6. Enter the smaller of lines 4 and 5 (06)	00
7. Subtract line 2 from line 6 (If it is less than zero, enter zero). This is the minimum amount of estimated tax that you should have paid (07)	00

Part II Addition to the Tax for Failure to Pay

Section A - Failure to Pay

Due date

(08)	Due date			
	(a) First Installment	(b) Second Installment	(c) Third Installment	(d) Fourth Installment
1 <input type="radio"/> CALENDAR YEAR (09)	(17)	(18)	(19)	(20)
2 <input type="radio"/> FISCAL YEAR (Enter the corresponding dates) (09)	(17)	(18)	(19)	(20)
8. Amount of estimated tax per installment (See instructions) (10)	00 (18)	00 (29)	00 (40)	00
9. Amount of estimated tax paid per installment (See instructions) (11)	00 (19)	00 (30)	00 (41)	00
10. Payment date (See instructions) (12)	(20)	(31)	(42)	
11. Line 17 from previous column (13)	00 (21)	00 (32)	00 (43)	00
12. Add lines 9 and 11 (13)	00 (22)	00 (33)	00 (44)	00
13. Subtract line 8 from line 12 (If it is less than zero, enter zero) (14)	00 (23)	00 (34)	00 (45)	00
14. Failure to Pay (If line 13 is zero, subtract line 12 from line 8, otherwise, enter zero) (15)	00 (24)	00 (35)	00 (46)	00
15. Add lines 14 and 16 from previous column (16)	(25)	00 (36)	00	
16. If line 15 is equal or more than line 13, subtract line 13 from line 15 and go to line 11 of next column. Otherwise, go to line 17 (16)	(26)	00 (37)	00	
17. Overpayment (If line 13 is more than line 15, subtract line 15 from line 13, and go to line 11 of next column. Otherwise, enter zero) (16)	00 (27)	00 (38)	00	

Section B - Penalty

15

18. Multiply line 14 by 10% (01)	00 (04)	00 (07)	00 (10)	00
19. If the date indicated on line 10 for any installment is after its due date and: <ul style="list-style-type: none"> line 18 is zero, multiply the result of line 8 less line 17 from previous column by 10%; or line 18 is more than zero, multiply the result of line 8 less line 17 from previous column by 10% and subtract the amount reflected on line 18. (See instructions) (02) 	00 (05)	00 (08)	00 (11)	00
20. Add lines 18 and 19 (03)	00 (06)	00 (09)	00 (12)	00
21. Addition to the Tax for Failure to Pay Estimated Tax (Add the amounts from columns of line 20. Transfer to page 2, Part 3, line 26 of the return) (20)				00

Schedule U

Rev. 10.15



NET INCOME ATTRIBUTABLE TO PUERTO RICO SOURCES PURSUANT TO SECTION 1123(f) OF THE PUERTO RICO INTERNAL REVENUE CODE OF 1994, AS AMENDED

For the taxable year beginning on _____ and ending on _____

20__

48

Taxpayer's Name

Social Security or Employer Identification Number

Place of Residence or Incorporation

Part I Determination of Entire Net Income of the Nonresident Individual or Foreign Corporation or Partnership

Table with 6 rows for Part I: 1. Entire net income of the nonresident alien individual or foreign corporation or partnership (See instructions) (1) 00; 2. Royalties (See instructions) (2) 00; 3. Dividends (See instructions) (3) 00; 4. Net Operating Losses (See instructions) (4) 00; 5. Total Adjustments (Add lines 2 through 4) (5) 00; 6. Entire net income of the nonresident alien individual or foreign corporation or partnership (Subtract line 5 from line 1) ... (6) 00

Part II Computation of the Net Income Attributable to Puerto Rico Sources

Table with 10 rows for Part II: 1. Entire net income of the nonresident alien individual or foreign corporation or partnership (Part I, line 6) (7) 00; 2. Property Factor (From Part III, line 3) (8) %; 3. Payroll Factor (From Part IV, line 3) (9) %; 4. Sales Factor (From Part V, line 3) (10) %; 5. Purchases Factor (From Part VI, line 3) (11) %; 6. Add lines 2 through 5 (12) %; 7. Divide line 6 by 4 (13) %; 8. Multiply line 1 by line 7 (14) 00; 9. Taxable income from operations in Puerto Rico (See instructions. If any of those lines is an operating loss, enter zero (-0-) here) (15) 00; 10. Net Income Attributable to Puerto Rico Sources (Subtract line 9 from line 8. If line 9 is larger than line 8, enter zero (-0-) here. If line 8 is larger than line 9, enter the difference here. See instructions) (16) 00

Part III Determination of the Property Factor

Table with 3 rows for Part III: 1. Average value of the real and tangible personal property used in Puerto Rico during the taxable year (17) 00; 2. Average value of the real and tangible personal property used everywhere during the taxable year (18) 00; 3. Property Factor (Divide line 1 by line 2. Transfer to Part II, line 2) (19) %

Part IV Determination of the Payroll Factor

Table with 3 rows for Part IV: 1. Total compensation paid or accrued in Puerto Rico during the taxable year (20) 00; 2. Total compensation paid or accrued everywhere during the taxable year (21) 00; 3. Payroll Factor (Divide line 1 by line 2. Transfer to Part II, line 3) (22) %

Part V Determination of the Sales Factor

Table with 3 rows for Part V: 1. Total sales in Puerto Rico during the taxable year (23) 00; 2. Total sales everywhere during the taxable year (24) 00; 3. Sales Factor (Divide line 1 by line 2. Transfer to Part II, line 4) (25) %

Part VI Determination of the Purchases Factor

Table with 3 rows for Part VI: 1. Total purchases in Puerto Rico during the taxable year (26) 00; 2. Total purchases everywhere during the taxable year (27) 00; 3. Purchases Factor (Divide line 1 by line 2. Transfer to Part II, line 5) (28) %

Part VII Computation of Income Effectively Connected with a Trade or Business Within Puerto Rico (Applies only to taxpayers subject to the provisions of Reg. Art. 1123(f)-4(g))

Table with 2 rows for Part VII: 1. Net income from the sale or exchange of personal property manufactured or produced in whole or in part, within Puerto Rico (See instructions) (29) 00; 2. Income Effectively Connected with a Trade or Business Within Puerto Rico (Multiply line 1 by 50%, enter the result here. See instructions) (30) 00

Schedule V Individual

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DETAIL OF NET OPERATING LOSSES FROM PREVIOUS YEARS

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Fill in one: (01)

1 Taxpayer 2 Spouse

Nature of the loss: (02)

3 Industry or Business (Schedule K Individual) 5 Professions and Commissions (Schedule M Individual)
 4 Farming (Schedule L Individual) 6 Rent (Schedule N Individual)

94

Year in which the loss was incurred (Day / Month / Year)	(A) Loss incurred	(B) Amount used in previous years	(C) Adjustment by Section 1033.14(b)(1)(E) of the Code	(D) Amount available (Subtract Columns B and C from Column A)	Expiration date (Day / Month / Year)
1 (03)	(15)	00 (28)	00 (41)	00 (54)	00 (67)
2 (04)	(16)	00 (29)	00 (42)	00 (55)	00 (68)
3 (05)	(17)	00 (30)	00 (43)	00 (56)	00 (69)
4 (06)	(18)	00 (31)	00 (44)	00 (57)	00 (70)
5 (07)	(19)	00 (32)	00 (45)	00 (58)	00 (71)
6 (08)	(20)	00 (33)	00 (46)	00 (59)	00 (72)
7 (09)	(21)	00 (34)	00 (47)	00 (60)	00 (73)
8 (10)	(22)	00 (35)	00 (48)	00 (61)	00 (74)
9 (11)	(23)	00 (36)	00 (49)	00 (62)	00 (75)
10 (12)	(24)	00 (37)	00 (50)	00 (63)	00 (76)
11 (13)	(25)	00 (38)	00 (51)	00 (64)	00 (77)
12 (14)	(26)	00 (39)	00 (52)	00 (65)	00 (78)
Total (Transfer the total of Column D to Schedules K, L, M or N Individual, Part II, lines 9, 11, 7 or 6, as applicable).....					
	(27)	00 (40)	00 (53)	00 (66)	00

Retention Period: Ten (10) years

Schedule W Individual

Rev. Dec 21 15



DETAIL OF DIRECT ESSENTIAL COSTS AND OTHER COSTS

2015

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Fill in one:

1 Taxpayer 2 Spouse

Nature of the activity:

3 Industry or Business (Schedule K Individual) 5 Professions and Commissions (Schedule M Individual)
 4 Farming (Schedule L Individual) 6 Rent (Schedule N Individual)

Part I Detail of Direct Essential Costs

	Description	Amount
1		00
2		00
3		00
4		00
5		00
6		00
7		00
8		00
9		00
10		00
11		00
12		00
13		00
14		00
15		00
16		00
17		00
18		00
19		00
20		00
21		00
22		00
23		00
24		00
25		00

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A. Total direct essential costs (Transfer this amount to line 15, Part III of Schedules K, L or M Individual or to line 14, Part III of Schedule N Individual, as applicable)

00

Part II		Detail of Others Costs	
	Description	Amount	
1			00
2			00
3			00
4			00
5			00
6			00
7			00
8			00
9			00
10			00
11			00
12			00
13			00
14			00
15			00
16			00
17			00
18			00
19			00
20			00
21			00
22			00
23			00
24			00
25			00
B. Total of other costs (Transfer this amount to line 25, Part III of Schedules K, L or M Individual or to line 21, Part III of Schedule N Individual, as applicable)			00

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