

**Commonwealth of Puerto Rico
Department of the Treasury**

PUBLICATION 09-02

**SOFTWARE REQUIREMENTS MANUAL FOR
ELECTRONIC TAX INFORMATION EXCHANGE (E-TIE)
FOR TAX YEAR 2008**

January 22, 2009

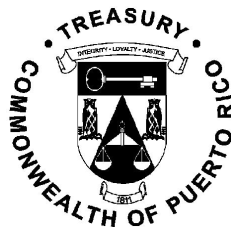


Table of Contents

1.	Introduction and General Information	1
1.1	Software Vendor Certification.....	1
1.2	Assumptions	1
1.3	Interface with the Department	1
2.	Individual Income Tax Return - Validation Rules during the Submission Process	2
2.1	Duplicate Tax Return.....	2
2.2	Personal Computer Deduction	2
2.3	Windmills Expense Deduction.....	2
2.4	Solar Equipment Deduction.....	3
2.5	Routing Number	3
3.	Individual Income Tax Return - Restrictions to Electronic Filing	4
3.1	Not Resident of Puerto Rico and Not Citizen of the United States	4
3.2	Taxpayer Who Files a Schedule CH	4
3.3	Taxpayer Who Files a Long Form with a Schedule CO.....	4
3.4	Other Income or Losses that Require Evidence	5
3.5	Credits that Require Evidence with the Tax Return.....	6
3.6	Other Payments and Withholdings that Require Evidence	7
3.7	Taxpayers Deceased during the Taxable Year.....	8
3.8	Taxpayers Filing for the First Time or Who Did Not File a Return in the Previous Taxable Year	8
4.	Individual Income Tax Return - Software Validation Requirements.....	9
4.1	Short Form.....	9
4.2	Long Form	18
5.	Individual Income Tax Return - Printing and Electronic Filing Confirmation.....	35
5.1	Printing before Electronic Submission	35
5.2	Printing after Electronic Submission	35
5.3	Electronic Filing Confirmation.....	36
6.	Legal Disclosure	38

7. Software Certification Process39

7.1 Vendor Registration 39

7.2 Certification of Forms from the Forms and Publication Division..... 40

7.3 Testing Procedures 40

7.4 Acceptance Tests 41

7.5 Software Certification..... 41

8. Software Text42

8.1 Individual Income Tax Return..... 42

1. Introduction and General Information

The Internet Tax Filing Project (I-Tax) has the objective of providing an alternative to taxpayers for the electronic filing of the Puerto Rico tax returns.

This document provides the minimum validation requirements, which will be evaluated by the Department of the Treasury (Department) in order to approve the tax return software developed by vendors with the functionality of electronic filing.

1.1 Software Vendor Certification

Software vendors need to certify their software for each tax period and tax form. The Internal Revenue Area and the Information Technology Area of the Department will manage the Certification process.

1.2 Assumptions

It is assumed that the readers of this document have a basic knowledge of the Puerto Rico income tax laws and regulations.

1.3 Interface with the Department

Electronic filing will be accomplished via the Department's Electronic Tax Information Exchange protocol (E-TIE). Please refer to Publication 09-01, Interface Technical Manual for Electronic Tax Information Exchange (E-Tie) For Tax Year 2008.

2. Individual Income Tax Return - Validation Rules during the Submission Process

When an individual taxpayer or a Tax Return Specialist initializes the electronic filing process for a return, the Department will validate certain information, which is described below. If any of the validation fails, the Department's web services will return a code. The software application must be able to translate each code and display the corresponding message to the user. For a description of the codes and related messages, please refer to Publication 09-01, Table 4.1, Response Codes.

2.1 Duplicate Tax Return

The social security number (SSN) and the taxable year will be verified to avoid the submission of duplicate returns.

If a tax return for the taxable year and SSN does not exist in the Department's database, the submission process will continue.

If a tax return for the same taxable year and SSN already exists in the Department's database, a code will be returned and the related message must be displayed by the software (please refer to Publication 09-01, Table 4.1, Response Codes).

2.2 Personal Computer Deduction

The personal computer deduction can only be claimed once in a lifetime by the taxpayer.

If the taxpayer is claiming the personal computer deduction, we will verify in the Department's database that this deduction has not been claimed in a previous taxable year. If it has not been claimed before, the submission process will continue.

If the Department's database indicates that this deduction has been claimed in a previous taxable year, a code will be returned and the related message must be displayed by the software (please refer to Publication 09-01, Table 4.1, Response Codes).

2.3 Windmills Expense Deduction

The windmills expense deduction can only be claimed once in a lifetime by the taxpayer.

If the taxpayer is claiming the windmills expense deduction, we will verify in the Department's database that this deduction has not been claimed in a previous

taxable year. If it has not been claimed before, the submission process will continue.

If the Department's database indicates that this deduction has been claimed in a previous taxable year, a code will be returned and the related message must be displayed by the software (please refer to Publication 09-01, Table 4.1, Response Codes).

2.4 Solar Equipment Deduction

The solar equipment deduction can only be claimed once in a lifetime by the taxpayer.

If the taxpayer is claiming the solar equipment deduction, we will verify in the Department's database that this deduction has not been claimed in a previous taxable year. If it has not been claimed before, the submission process will continue.

If the Department's database indicates that this deduction has been claimed in a previous taxable year, a code will be returned and the related message must be displayed by the software (please refer to Publication 09-01, Table 4.1, Response Codes).

2.5 Routing Number

In the case of returns with payment, the Department will validate the routing number entered by the taxpayer to minimize returned transactions. The list of valid routing numbers can be obtained in the following site: <https://www.fededirectory.frb.org/download.cfm>

If an invalid routing number is submitted with the tax return, a code will be returned and the related message must be displayed by the software (please refer to Publication 09-01, Table 4.1, Response Codes).

3. Individual Income Tax Return - Restrictions to Electronic Filing

The following represent situations in which the taxpayer needs to submit with the return certain documents or make a special calculation in order to claim a deduction or credit. Therefore, the return cannot be filed electronically. The software application must incorporate these restrictions and allow only the printing of the return for paper filing.

When any of these situations is met, the following message must be displayed by the software: **“Your return has a condition that does not allow the electronic filing. Please refer to our website: www.hacienda.gobierno.pr / Su planilla tiene alguna condición que no permite su transferencia electrónica. Favor de referirse a nuestra página en la Internet: www.hacienda.gobierno.pr”**.

3.1 Not Resident of Puerto Rico and Not Citizen of the United States

Taxpayers that are neither U.S. citizens nor residents of Puerto Rico are limited with respect to the deductions and exemptions that can be claimed in the tax return (i.e., no standard deduction, personal exemption or exemption for dependents is allowed). Therefore, these taxpayers cannot file the return electronically.

These taxpayers will be identified by the answers in the questionnaire of the Part 1, questions A and B. If the answer is NO in both questions (A and B), the condition is considered to be met.

This applies to the Short Form and the Long Form of the Individual Income Tax Return.

3.2 Taxpayer Who Files a Schedule CH

Taxpayers who claim a dependent by means of transfer of the former-spouse with custody, a Schedule CH, Release of Claim to Exemption for Child of Divorced or Separated Parents, must be completed and signed by the spouse with custody and included with the return.

This applies to the Short Form and the Long Form of the Individual Income Tax Return.

3.3 Taxpayer Who Files a Long Form with a Schedule CO

Taxpayers who are required to file a Long Form and select the Optional Computation of Tax (Schedule CO) will also be required to file multiple schedules with the return which will not enable its electronic filing for taxable year 2008.

3.4 Other Income or Losses that Require Evidence

Taxpayers with the following income or losses which are required to submit evidence with the tax return are not allowed to file the return electronically:

- Dividends from Capital Investment or Tourism Fund (Part 2, Line 2J of the Long Form). Schedule Q1 must be submitted with the return.
- Net long-term capital gain on Investment Funds (Part 2, Line 2S of the Long Form). Scheduled Q1 must be submitted with the return.
- Net short term capital gain from investment funds (Schedule D, Part 1, Line 3). Schedule Q1 must be submitted with the return.
- Distributable share on net short-term capital gain (or loss) from Special Partnerships (Schedule D, Part 1, Line 5). Form 480.6 SE must be submitted with the return.
- Distributable share on net short-term capital gain (or loss) from Corporations of Individuals (Schedule D, Part 1, Line 6). Form 480.6 CI must be submitted with the return.
- Distributable share on net short-term capital gain (or loss) from Employees-Owned Special Corporations (Schedule D, Part 1, Line 7). Form 480.6 CPT must be submitted with the return.
- Net short-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Schedule D, Part I, Line 8). Requires detail.
- Net capital loss carryover (Schedule D, Part I, Line 9). Requires schedule.
- Distributable share on net long-term capital gain (or loss) from Special Partnerships (Schedule D, Part II, Line 15). Form 480.6 SE must be submitted with the return.
- Distributable share on net long-term capital gain (or loss) from Corporations of Individuals (Schedule D, Part II, Line 16). Form 480.6 CI must be submitted with the return.
- Distributable share on net long-term capital gain (or loss) of Employees-Owned Special Corporations (Schedule D, Part II, Line 17). Form 480.6 CPT must be submitted with the return.
- Net long-term capital gain (or loss) attributable to direct investment and not through a Capital Investment Fund (Schedule D, Part II, Line 18). Requires detail.

3.5 Credits that Require Evidence with the Tax Return

Taxpayers claiming the following credits are required to submit evidence with the tax return and are not allowed to file the return electronically:

- Credit for Section 4(a) of Act 8 of 1987 and/or Section 3(b) of Act 135 of 1997 (Schedule B, Part II, Line 2).
- Credit for investment in a Film Project and/or Infrastructure Project under Act 362 of 1999 (Schedule B, Part II, Line 3).
- Credit for investment in Capital Investment Funds, Tourism or other funds (Schedule B, Part II, Line 4). Schedule Q must be submitted with the return.
- Credit attributable to losses in Capital Investment Fund, Tourism or other funds (Schedule B, Part II, Line 5). Schedules Q and Q1 must be submitted with the return.
- Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations (Schedule B, Part II, Line 7).
- Credit for the purchase of tax credits (Schedule B, Part II, Line 8).
- Credit for investment in housing infrastructure (Schedule B, Part II, Line 9).
- Credit for investment in the construction or rehabilitation of rental housing projects for low or moderate income families (Schedule B, Part II, Line 10).
- Credit for construction investment in urban centers (Schedule B, Part II, Line 11).
- Credit for merchants affected by urban centers revitalization (Schedule B, Part II, Line 12).
- Credit to investors who acquire an exempt business that is in the process of closing its operations in Puerto Rico (Schedule B, Part II, Line 13).
- Credit for purchases of products manufactured in Puerto Rico and Puerto Rican agricultural products (Schedule B, Part II, Line 14).
- Credit for the establishment of an eligible conservation easement or donation of eligible land (Schedule B, Part II, Line 16).
- Exemption for persons that operate as bookseller (Schedule B, Part II, Line 17).
- Credit for investment under Act 73 of 2008 (Schedule B, Part II, Line 18).

- Credit for the acquisition or manufacture and installation of solar equipment (Schedule B, Part II, Line 19).
- Credit carried from previous years (Schedule B, Part II, Line 20).
- Other credits not included on the preceding lines (Schedule B, Part II, Line 21).

3.6 Other Payments and Withholdings that Require Evidence

Taxpayers claiming the following payments or withholding at source are required to submit evidence with the tax return and are not allowed to file the return electronically. **Please note that Form 480.6B is required to be completed and transferred electronically with the tax return.**

- Tax withheld to non-resident (Schedule B, Part III, Line 3). Form 480.6C must be submitted with the return.
- Investment Capital Fund or Tourism Dividends (Schedule B, Part III, Line 7). Schedule Q1 must be submitted with the return.
- Tax withheld in the origin on the distributable participation to individuals corporation shareholders (Schedule B, Part III, Line 10). Form 480.6 CI must be submitted with the return.
- Tax withheld in the origin on the distributable participation to special partnership partners (Schedule B, Part III, Line 11). Form 480.6 SE must be submitted with the return.
- Tax withheld on distributions from IRA or Educational Contribution Accounts of income from sources within Puerto Rico (Schedule B, Part III, Line 12). Form 480.7 or 480.7B must be submitted with the return.
- Tax withheld on IRA distributions to Government pensioners (Schedule B, Part III, Line 13). Form 480.7 must be submitted with the return.
- Tax prepaid on IRA distributions made according with the provision of Section 1169A of the Code (Schedule B, Part III, Line 14). Form 480.7 must be submitted with the return.
- Tax withheld on distributions and transfers from Governmental Plans (Schedule B, Part III, Line 15). Form 480.7 must be submitted with the return.
- Other payments and withholdings (Schedule B, Part III, Line 16).

3.7 Taxpayers Deceased during the Taxable Year

If a taxpayer dies during the taxable year, the administrator or representative of the estate must file an income tax return as of the date of death. These returns could require the allocation of income and deductions, therefore, these taxpayers cannot file the return electronically.

3.8 Taxpayers Filing for the First Time or Who Did Not File a Return in the Previous Taxable Year

- If a taxpayer is filing a return for the first time, he/she will not be able to file the return electronically because the authentication process could not be completed. No PIN will be sent nor previous year tax information will be available to corroborate that the taxpayer is a valid user.
- This situation could also happen if the taxpayer did not file a return in the precedent year of the taxable year he/she is trying to file an electronic return, because there will not be tax information for the authentication process. On the other hand, if the taxpayer has a valid username and password, the authentication process could be completed.
- Based on the above, the taxpayer will have to file a paper return.
- This applies to the Short Form and the Long Form of the Individual Income Tax Return.

4. Individual Income Tax Return - Software Validation Requirements

Following are the minimum validation requirements that the software must contain in order to be certified by the Department. These are intended to reduce mathematical errors and common mistakes and avoid the issuance of a notification.

In addition, it is required that the software performs all mathematical calculations correctly, including the tax determined according to the correct tax tables, and that it does not allow the taxpayer to claim a deduction, personal exemption or credit in an amount greater than the limit specified by the Code.

The validation requirements have been divided by type of form and specify the required fields and validations (if any) for each line or part of the form.

4.1 Short Form

Return Item	Required Fields	Validation
Biographical Data Primary Taxpayer	First Name	N/A
	Last Name	
	Social Security Number	No consecutive or repetitive numbers allowed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
	Sex	If personal status #1 (Married Living with Spouse and Filing Jointly) is selected, F (feminine) cannot be selected as sex.
	Postal Address Home Address	Provide at least 2 lines, each with a maximum of 40 characters allowed. The taxpayer must be instructed to follow the following order: Box, Urbanization, Number and Street, Municipality, State and Zip Code.
	Change of Address	Only one box can be selected.
2009 Return	Only one box can be selected.	

Return Item	Required Fields	Validation
	Home Telephone Work Telephone	Either one of them must be required.
	E-mail Address	N/A
Biographical Data Spouse	First Name Last Name	Required only for filing status #1 (Married Living with Spouse and Filing Jointly) and #2 (Married Not Living with Spouse).
	Social Security Number	No consecutive or repetitive numbers allowed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
Part 1	Answers to questions a through f	Only one box can be selected for each.
	Highest Source of Income	Only one box can be selected.
	Taxpayer's Occupation	Must be according to the occupational list provided in the return booklet.
	Spouse's Occupation	Required only for filing status #1 (Married Living with Spouse and Filing Jointly). Must be according to the occupational list provided in the return booklet.
	Filing Status at the End of the Taxable Year	Only one box can be selected. If filing status #3 is selected (Head of Household), the dependent's information in Schedule A-1 must be completed.

Return Item	Required Fields	Validation
Optional Computation of Tax Box		<p>If filing status #1 (Married Living with Spouse and Filing Jointly) is selected and this box is selected, Schedule CO is required and Parts 2 and 3 must be empty.</p> <p>In addition, to use this optional computation, both spouses must work (have a PR or US W-2 each).</p>
Part 2, Lines 1A and 1B Wages, Commissions, Allowances and Tips		A withholding statement (Form 499R-2/W-2PR) must be entered. The total amount of withholding statements entered in the box must equal the number of withholding statements entered in the program.
Part 2, Lines 2A and 2B Federal Government Wages		A withholding statement (US Form W-2) must be entered.
Part 3, Line 6A Contributions to individual retirement accounts	Contribution Amount Name of Financial Institution Account Number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part 3, Line 6B Contributions to governmental pension or retirement systems		A withholding statement (PR or US W-2) must be entered with its required fields.
Part 3, Line 6E Automobile loan interest	Bank Name Loan Number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.

Return Item	Required Fields	Validation
Part 3, Line 6F Young people who work		The taxpayer must have earned income and comply with the age requirement (>15 y <26).
Part 3, Line 6H Acquisition and installation of a personal computer used by dependents		A dependent must be entered in Schedule A-1.
Part 3, Line 6J Deduction when both spouses work		Allowed only for filing status #1 (Married Living with Spouse and Filing Jointly). Both taxpayers must have earned income (a PR or US W-2).
Part 4		The amount paid (Line 21) cannot be greater than the balance of tax due (Line 20).
Part 5 Authorization for direct deposit of refund	Type of account Routing/transit number Your account number	N/A
	Account in the name of	
Oath	Specialist's name Registration Number	Required only when a Tax Returns Specialist is submitting the return.
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Schedule A-1 - Short Form		
Part I Dependent's Information	Name Last Name	A maximum of 17 dependents can be claimed. In these cases, 2 schedules must be allowed to be filed.

Return Item	Required Fields	Validation
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
	Relationship	<p>Allow only the following:</p> <p>Father, Mother, Father or Mother in Law, Stepfather, Stepmother, Daughter, Son, Adoptive Daughter or Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Grandfather, Grandmother, Sister, Brother, Son or Daughter in Law, Sister or Brother in Law, Great Grandmother or Grandfather and Great Granddaughter or Grandson.</p> <p>All of the above can be entered as a Head of Household dependent.</p> <p>The following can be allowed, except as a Head of Household dependent:</p> <p>Cousin, Godson, Goddaughter, Nursing Daughter or Son, Boyfriend, Girlfriend, Concubine, Step Brother or Sister, Friend, Nursing Father or Mother, Neighbor, Great-Great Grandmother or Grandfather, Great-Great Granddaughter or Grandson, Godfather or Godmother.</p>

Return Item	Required Fields	Validation
	Category (N, I, U)	<p>Category N allowed only if dependent is less than 21 years old, father, mother, stepfather, stepmother and father or mother in law.</p> <p>Category U allowed only if dependent is less than 26 years old.</p> <p>Category I allowed only if taxpayer is over 21 years old.</p>
	Social Security Number	No consecutive or repetitive numbers allowed. Do not allow duplicate numbers within dependents, taxpayer or spouse.
Part II Beneficiaries of Educational Contribution Accounts	Name Last Name Contributed Amount Financial Institution Account Number	Allow only if beneficiary is less than 26 years old. A maximum of 9 beneficiaries can be claimed. In these cases, 3 schedules must be allowed to be filed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
	Relationship	Allow only the following: Father, Mother, Father or Mother in Law, Stepfather, Stepmother, Daughter, Son, Adoptive Daughter or Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Grandfather, Grandmother, Sister, Brother, Son or Daughter in Law, Sister or Brother in Law, Great Grandmother or Grandfather and Great Granddaughter or Grandson.

Return Item	Required Fields	Validation
	Social Security Number	No consecutive or repetitive numbers allowed. Do not allow duplicate numbers within beneficiaries, taxpayer or spouse.
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Schedule CO - Short Form		
Schedule CO		Required only for taxpayers with filing status #1 (Married Living with Spouse and Filing Jointly) who check the optional computation of tax box. Parts 2 and 3 of the return must be empty. In addition, to use this optional computation, both spouses must work (have a PR or US W-2 each).
Line 1 Wages, Commissions, Allowances and Tips		Same required fields and validations as Part 2, Lines 1A and 1B.
Line 2 Federal Government Wages		Same required fields and validations as Part 2, Lines 2A and 2B.
Line 6A Contributions to individual retirement accounts		Same required fields and validations as Part 3, Line 6A.
Line 6B Contributions to governmental pension or retirement systems		Same required fields and validations as Part 3, Line 6B.

Return Item	Required Fields	Validation
Line 6E Automobile loan interest		Same required fields and validations as Part 3, Line 6E. Allow the entire allowable amount to be claimed only by one spouse or 50% each.
Line 6F Young people who work		Same required fields and validations as Part 3, Line 6F.
Line 6G Educational Contribution Account		Allow the entire amount to be claimed only by one spouse or 50% each.
Line 6H Acquisition and installation of a personal computer used by dependents		Same required fields and validations as Part 3, Line 6H. Allow the entire amount to be claimed only by one spouse or 50% each.
Line 6I Contributions to the Endowment Fund of the University of Puerto Rico		Allow the entire amount to be claimed only by one spouse or 50% each.
Schedule H - Short Form		
Schedule H		A withholding statement (PR or US) with pension or annuity income must be entered with its required fields. It should be allowed to transfer more than one schedule.
Header	Recipient of pension	Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).
	Pension granted by	Only one box can be selected.

Return Item	Required Fields	Validation
	Place where the service was performed	Only one box can be selected.
	Date on which you started to receive the pension	Required only if Part I of Schedule H is completed. Do not allow a date after the end of the taxable year of the return being filed.
Part II Line 7	Total amount received in the year	N/A
Part II Line 8	Tax exempt amount	A \$15,000 exemption allowed only if taxpayer is 60 years of age or over. Otherwise, \$11,000 is allowed.
Schedule I - Short Form		
Header	Taxpayer or spouse selection	Required only if the optional computation of tax is chosen. Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly). If filing status #1 and the optional computation of tax box are selected, 2 schedules must be allowed for filing, one for each spouse. Both spouses must work (have a PR or US W-2 each).
Part 2	Property classification Cost or other basis Depreciation claimed in prior years Estimated useful life to compute the depreciation	Required only if there is an amount in Part 1, Line 2F.

Return Item	Required Fields	Validation
	Date Acquired	Do not allow a date after the end of the taxable year of the return being filed.

4.2 Long Form

Return Item	Required Fields	Validation
Biographical Data Primary Taxpayer	First Name Last Name	N/A
	Social Security Number	No consecutive or repetitive numbers allowed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
	Sex	If personal status #1 (Married Living with Spouse and Filing Jointly) is selected, F (feminine) cannot be selected as sex.
	Postal Address Home Address	Provide at least 2 lines, each with a maximum of 40 characters allowed. The taxpayer must be instructed to follow the following order: Box, Urbanization, Number and Street, Municipality, State and Zip Code.
	Change of Address	Only one box can be selected.
	Home Telephone Work Telephone	Either one of them must be required.
	E-mail Address	N/A
Biographical Data Spouse	First Name Last Name	Required only for filing status #1 (Married Living with Spouse and Filing Jointly), #2 (Married Not Living with Spouse) or #5 (Married Filing Separately).

Return Item	Required Fields	Validation
	Social Security Number	No consecutive or repetitive numbers allowed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
Part 1	Answers to questions a through f	Only one box can be selected for each.
	Highest Source of Income	Only one box can be selected.
	Taxpayer's Occupation	Must be according to the occupational list provided in the return booklet.
	Spouse's Occupation	Required only for filing status #1 (Married Living with Spouse and Filing Jointly). Must be according to the occupational list provided in the return booklet.
	Filing Status at the End of the Taxable Year	Only one box can be selected. If filing status #3 is selected (Head of Household), the dependent's information in Schedule A-1 must be completed.
	2009 Return	Only one box can be selected.
Optional Computation of Tax Box		This box must be disabled since a Long Form with a Schedule CO can not be filed electronically for taxable year 2008.
Part 2, Lines 1A and 1B Wages, Commissions, Allowances and Tips		A withholding statement (Form 499R-2/W-2PR) must be entered. The total amount of withholding statements entered in the box must equal the number of withholding statements entered in the program.

Return Item	Required Fields	Validation
Part 2, Line 1C Federal Government Wages		A withholding statement (US Form W-2) must be entered.
Part 2, Line 2L Alimony Received	Social Security Number of the payer	No consecutive or repetitive numbers allowed.
Part 2, Line 4 Alimony Paid	Social Security Number of recipient	No consecutive or repetitive numbers allowed.
	Judgment Number	N/A
Part 4, Line 15 TAX AS PER:		Either the Tax table or Special tax on capital gains box must be selected. If the Nonresident alien box is selected, the return cannot be filed electronically.
Part 4		The amount paid (Line 37) cannot be greater than the balance of tax due (Lines 34 and 35).
Part 5 Authorization for direct deposit of refund	Type of account Routing/transit number Your account number	N/A
	Account in the name of	If status #1 (Married Living with Spouse and Filing Jointly) is selected, the spouse's name must also be entered.
Oath	Specialist's name Registration Number	Required only when a Tax Returns Specialist is submitting the return.
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Schedule A - Long Form		
Part I, Line 1 Home mortgage interest	Name of entity to which payment was made Loan number	N/A

Return Item	Required Fields	Validation
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part I, Line 5 Rent paid	Landlord's social security number	No consecutive or repetitive numbers allowed.
Part I, Line 12 Expenses incurred in the purchase of technological assistance equipment for handicapped persons, specialized treatment or chronic disease		At least one box must be checked. More than one is allowed.
Part I, Line 15 Interest paid on students loans at university level	Financial institution Loan number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part II, Line 1 Contributions to individual retirement accounts	Contribution Amount Name of Financial Institution Account Number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part II, Line 2 Contributions to governmental pension or retirement systems		A withholding statement (PR or US W-2) must be entered with its required fields.
Part II, Line 5 Automobile loan interest	Bank Name Loan Number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.

Return Item	Required Fields	Validation
Part II, Line 6 Young people who work		The taxpayer must have earned income and comply with the age requirement (>15 y <26).
Part II, Line 8 Acquisition and installation of a personal computer used by dependents		A dependent must be entered in Schedule A-1.
Part II, Line 10 Deduction when both spouses work		Allowed only for filing status #1 (Married Living with Spouse and Filing Jointly). Both taxpayers must have earned income (a W-2 or Form 480.6B).
Schedule A-1 - Long Form		
Part I Dependent's Information	Name Last Name	A maximum of 17 dependents can be claimed. In these cases, 2 schedules must be allowed to be filed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.

Return Item	Required Fields	Validation
	Relationship	<p>Allow only the following:</p> <p>Father, Mother, Father or Mother in Law, Stepfather, Stepmother, Daughter, Son, Adoptive Daughter or Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Grandfather, Grandmother, Sister, Brother, Son or Daughter in Law, Sister or Brother in Law, Great Grandmother or Grandfather and Great Granddaughter or Grandson.</p> <p>All of the above can be entered as a Head of Household dependent.</p> <p>The following can be allowed, except as a Head of Household dependent:</p> <p>Cousin, Godson, Goddaughter, Nursing Daughter or Son, Boyfriend, Girlfriend, Concubine, Step Brother or Sister, Friend, Nursing Father or Mother, Neighbor, Great-Great Grandmother or Grandfather, Great-Great Granddaughter or Grandson, Godfather or Godmother.</p>
	Category (N, I, U)	<p>Category N allowed only if dependent is less than 21 years old, father, mother, stepfather, stepmother and father in law or mother in law.</p> <p>Category U allowed only if dependent is less than 26 years old.</p> <p>Category I allowed only if taxpayer is over 21 years old.</p>

Return Item	Required Fields	Validation
	Social Security Number	No consecutive or repetitive numbers allowed. Do not allow duplicate numbers within dependents, taxpayer or spouse.
Part II Beneficiaries of Educational Contribution Accounts	Name Last Name Contributed Amount Financial Institution Account Number	Allow only if beneficiary is less than 26 years old. A maximum of 9 beneficiaries can be claimed. In these cases, 3 schedules must be allowed to be filed.
	Date of Birth	Do not allow a date after the end of the taxable year of the return being filed.
	Relationship	Allow only the following: Father, Mother, Father or Mother in Law, Stepfather, Stepmother, Daughter, Son, Adoptive Daughter or Son, Stepdaughter, Stepson, Uncle, Aunt, Nephew, Niece, Granddaughter, Grandson, Grandfather, Grandmother, Sister, Brother, Son or Daughter in Law, Sister or Brother in Law, Great Grandmother or Grandfather and Great Granddaughter or Grandson.
	Social Security Number	No consecutive or repetitive numbers allowed. Do not allow duplicate numbers within beneficiaries, taxpayer or spouse.
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Schedule B - Long Form		
Part I Part III Part IV		Select the applicable boxes.

Return Item	Required Fields	Validation
Schedule E - Long Form		
Header	Property classification Cost or other basis Depreciation claimed in prior years Estimated useful life to compute the depreciation	N/A
	Date Acquired	Do not allow a date after the end of the taxable year of the return being filed.
Schedule D - Long Form		
Part I Part II Part III	Description and Location of Property Sale Price Adjusted Basis Gain or Loss	N/A
	Date acquired Date Sold	Do not allow a date after the end of the taxable year of the return being filed.
Part IV	Total Distribution Basis	N/A
	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.
Schedule D1 - Long Form		
Part I Part II Part III	Answers to Lines 2, 3, 7, 9, 10, 11, 12, 13, 15 and 21	Only one box can be selected.
Schedule D2 - Long Form		

Return Item	Required Fields	Validation
Header	Taxpayer, Spouse or Both selection	Spouse or both can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly). Only one schedule can be transferred electronically.
Part II	Line 13	Only one box can be selected.
Schedule F - Long Form		
Header	Taxpayer, Spouse or Both selection	Spouse or both can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly). Only one schedule can be transferred electronically.
Part I Interest	Payer's Name Account Number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part II Corporate Dividends and Partnerships Distributions	Payer's Name Account Number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part III Special Partnership Profits	Payer's Name	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part IV Profits from Corporations of Individuals	Payer's Name	N/A

Return Item	Required Fields	Validation
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part V Distributions and Transfers from Governmental Plans	Total Distribution Basis	N/A
	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.
Part VI Miscellaneous Income	Payer's Name Account Number	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part VII Distributions from Individual Retirement Accounts and Educational Contribution Accounts	Payer's Name Account Number Total Distribution Basis	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Part VIII Distributions from Deferred Compensation Plans (Non Qualified)	Total Distribution Basis	N/A
	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.

Return Item	Required Fields	Validation
Part IX Distributions from Qualified Plans (Partial or Lump Sum not due to Separation from Service)	Total Distribution Basis	N/A
	Distribution Date	Do not allow a date after the end of the taxable year of the return being filed.
Schedule G - Long Form		
Part I Part II Part III	Answers to Lines 1, 3, 5, 9, 11, 12 and 18	Only one box can be selected.
Schedule H - Long Form		
Schedule H		A withholding statement (PR or US W-2) with pension or annuity income must be entered with its required fields. It should be allowed to transfer more than one schedule.
Header	Recipient of pension	Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).
	Pension granted by	Only one box can be selected.
	Place where the service was performed	Only one box can be selected.
	Date on which you started to receive the pension	Required only if Part I of Schedule H is completed. Do not allow a date after the end of the taxable year of the return being filed.
Part II, Line 7	Total amount received in the year	N/A

Return Item	Required Fields	Validation
Part II, Line 8	Tax exempt amount	A \$15,000 exemption allowed only if taxpayer is 60 years of age or over. Otherwise, \$11,000 is allowed.
Schedule I - Long Form		
Header	Taxpayer or spouse selection	<p>Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).</p> <p>If both spouses have wages, the Taxpayer box must be selected.</p> <p>Only one schedule can be transferred electronically.</p>
Part 2	Property classification Cost or other basis Depreciation claimed in prior years Estimated useful life to compute the depreciation	Required only if there is an amount in Part 1, Line 2F.
	Date Acquired	Do not allow a date after the end of the taxable year of the return being filed.
Schedule J - Long Form		
Header	Name and address of person or institution to whom payment was made	N/A
Schedule K - Long Form		
Part I Questionnaire	Location of Industry or Business Nature of Industry or Business Merchant's Registration Number	It should be allowed to transfer more than one schedule.
	Number of Employees	Required only if an amount is entered in any of Lines 1, 3 or 6 of Part III.

Return Item	Required Fields	Validation
	Industry or Business Income	Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).
	Date Operations Began	Do not allow a date after the end of the taxable year of the return being filed.
	Fully Taxable or Tax Incentives selection	Only one box can be selected.
Schedule L - Long Form		
Part I Questionnaire	Location of Farming Business Nature of Farming Business Merchant's Registration Number	It should be allowed to transfer more than one schedule.
	Number of Employees	Required only if an amount is entered in any of Lines 1, 3 or 6 of Part III.
	Farming Income selection	Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).
	Date Operations Began	Do not allow a date after the end of the taxable year of the return being filed.
	Exemption Under selection	Only one box can be selected.
Schedule M - Long Form		
Part I Questionnaire	Location of Principal Office Nature of Profession Merchant's Registration Number	It should be allowed to transfer more than one schedule.
	Number of Employees	Required only if an amount is entered in any of Lines 1, 3 or 6 of Part III.

Return Item	Required Fields	Validation
	Income From selection	Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).
	Date Operations Began	Do not allow a date after the end of the taxable year of the return being filed.
	Fill In One selection	Only one box can be selected.
Schedule N - Long Form		
Part I Questionnaire	Location of Rented Property Nature of Rented Property Merchant's Registration Number	It should be allowed to transfer more than one schedule.
	Number of Employees	Required only if an amount is entered in any of Lines 1, 2 or 5 of Part III.
	Rental Income	Only one box can be selected. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).
	Fully Taxable or Tax Incentives selection	Only one box can be selected.
Schedule O - Long Form		
Header	Taxpayer or Spouse selection	Only the Taxpayer box can be selected. Only one schedule can be transferred electronically.
Schedule P - Long Form		
Header	Taxpayer or Spouse selection	Only the Taxpayer box can be selected. Only one schedule can be transferred electronically.

Return Item	Required Fields	Validation
Schedule R - Long Form		
Header	Taxpayer, Spouse or Both selection	Spouse or both can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly). Only one schedule can be transferred electronically.
PR Withholding Statement - Form 499R-2/W-2PR		
Form 499R-2/W-2PR	Wages Tax Withheld Name of Employer Address of Employer	A box must be provided to select if the form belongs to the taxpayer or spouse. Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly). A box must be provided to select if the form is for pension or annuity income. Income tax withheld cannot be greater or equal than wages. It should be allowed to transfer more than one form.
	Employer Identification Number	No consecutive or repetitive numbers allowed.
	Control Number	No consecutive or repetitive numbers allowed. Must have 8 digits.
	Date on which you started to receive the pension	Required if the pension or annuity box is selected. Do not allow a date after the end of the taxable year of the return being filed. A Schedule H is required if the pension or annuity box is selected.
US Withholding Statement - Form W-2		

Return Item	Required Fields	Validation
Form W-2	Wages Tax Withheld	<p>A box must be provided to select if the form belongs to the taxpayer or spouse.</p> <p>Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).</p> <p>A box must be provided to select if the form is for pension or annuity income.</p> <p>A Schedule H is required if the pension or annuity box is selected.</p> <p>Income tax withheld cannot be greater or equal than wages.</p> <p>It should be allowed to transfer more than one form.</p>
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Informative Return - Form 480.6B		
Form 480.6B	Amount Paid Amount Withheld	<p>A box must be provided to select if the form belongs to the taxpayer or spouse.</p> <p>Spouse can be selected only under filing status #1 (Married Living with Spouse and Filing Jointly).</p> <p>Income tax withheld cannot be greater or equal than amount paid.</p> <p>It should be allowed to transfer more than one form.</p>
Line 2 Payments for Services Rendered by Corporations and Partnerships		This box must be disabled since a return with this type of income can not be filed electronically.

Return Item	Required Fields	Validation
Line 9 Other Payments		This box must be disabled since a return with this type of income can not be filed electronically.
	Bank Account Number	Required only for interest or dividend income.
	Control Number	No consecutive or repetitive numbers allowed. Must have 10 digits.
Withholding Agent's Information	Name Address	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.
Payee's Information	Name Address	N/A
	Employer Identification Number	No consecutive or repetitive numbers allowed.

5. Individual Income Tax Return - Printing and Electronic Filing Confirmation

5.1 Printing before Electronic Submission

The software must provide that taxpayers be allowed to print the tax return as a draft before filing electronically or for paper filing.

5.2 Printing after Electronic Submission

The software must provide that after the electronic submission of the tax return, the printed version of the taxpayer's copy must comply with the following specifications:

5.2.1 Individual Income Tax Return - Spanish Version

- For each page as a watermark (vertical in the middle): RADICADO ELECTRONICAMENTE
- In the signature field of the taxpayer and spouse (if married filing jointly): FIRMADA ELECTRONICAMENTE
- In the date field next to the signature include the submission date: DD/MM/YYYY
- In the specialist signature field (if applicable): FIRMADA ELECTRONICAMENTE
- (Only for Sales and Use Tax Monthly Return) In the Authorization for Direct Debit Signature field (if applicable): FIRMADA ELECTRONICAMENTE
- In the date field next to the specialist signature (if applicable) include the submission date: DD/MM/YYYY
- At the bottom of each page include the confirmation number (25 characters) assigned at the end of the submission process: NUMERO DE CONFIRMACION: XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

5.2.2 Individual Income Tax Return - English Version

- For each page as a watermark (vertical in the middle): ELECTRONICALLY FILED
- In the signature field of the taxpayer and spouse (if married filing jointly): ELECTRONICALLY SIGNED

- In the date field next to the signature include the submission date: DD/MM/YYYY.
- In the specialist signature field (if applicable): ELECTRONICALLY SIGNED
- (Only for Sales and Use Tax Monthly Return) In the Authorization for Direct Debit Signature field (if applicable): ELECTRONICALLY SIGNED
- In the date field next to the specialist signature (if applicable) include the submission date: DD/MM/YYYY
- At the bottom of each page include the confirmation number (25 characters) assigned at the end of the submission process: CONFIRMATION NUMBER: XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

5.3 Electronic Filing Confirmation


5.3.1 Individual Income Tax Return

After submission, the software must print an Electronic Filing Confirmation. This confirmation must contain the following information:

- Return Name / Nombre de la Planilla
- Form Name / Nombre del Formulario (Example: Short or Long Form)
- Taxable Period / Período Contributivo
- Taxpayer Name / Nombre del Contribuyente
- Social Security Number / Número de Seguro Social
- Spouse Name / Nombre del Cónyuge
- Spouse's Social Security Number / Número de Seguro Social del Cónyuge
- Confirmation Number / Número de Confirmación
- Submission Date and Hour / Fecha y Hora de Radicación
- Amount Paid (if applicable) / Cantidad Pagada (si aplica)
- Amount Due (if applicable) / Balance Pendiente de Pago (si aplica)

- If the return shows an overpayment, indicate the taxpayer's selection between check, direct deposit or to be credited to estimated tax for next year / Si la planilla refleja un reintegro, indicar la selección del contribuyente entre cheque, deposito directo o crédito a la contribución estimada.

Following an example of an Electronic Filing Confirmation:



Departamento de Hacienda
Estado Libre Asociado de Puerto Rico

Planilla de Contribución sobre Ingresos de Individuos
Confirmación de Radicación Electrónica
Individual Income Tax Return
Confirmation of Electronic Filing

Nombre de Contribuyente..... <i>Taxpayer Name</i>	
Número de Seguro Social del Contribuyente..... <i>Taxpayer Social Security Number</i>	
Nombre del Cónyuge..... <i>Spouse Name</i>	
Número de Seguro Social del Cónyuge <i>Spouse Social Security Number</i>	
Número de Confirmación <i>Confirmation Number</i>	
Fecha y Hora de Radicación..... <i>Date and Time of Filing</i>	
Cantidad Pagada..... <i>Amount Paid</i>	
Balance Pendiente de Pago..... <i>Balance Pending to Pay</i>	
Cantidad a Reintegrar..... <i>Quantity to Refund</i>	

Mediante cheque por correo - *Via check by mail*
 Mediante depósito directo - *Via direct deposit*
 Acreditar a contribución estimada del próximo año - *Credit estimated tax for next year*

Período de Conservación: Diez (10) años
 Conservation Period: Ten (10) years

6. Legal Disclosure

The Certification issued by the Department does not guarantee that a return prepared and submitted using the software will not result in a subsequent notification or without any errors. The Department will only be certifying that all the basic calculations work correctly and that the minimum validation requirements have been included within the application in order to accept the electronic transfer of the return. Therefore, and to avoid any misunderstanding by taxpayers who buy the software, the following legal disclosure must be displayed by the software before the taxpayer starts the completion of a return:

The Puerto Rico Department of the Treasury, the Commonwealth of Puerto Rico, its agents or employees are not responsible for the use of this software or for any damage caused due to the purchase or installation of the same.

This software has been certified by the Puerto Rico Department of the Treasury for purposes of the electronic transfer of the Individual Income Tax Return. The minimum validation requirements specified in Publication 09-02 Software Requirements Manual for Electronic Tax Information Exchange (E-Tie) For Tax Year 2008 were tested and verified. However, the Department does not guarantee that any return prepared with this software will be free of errors nor that an adjustment or mathematical error notification will not be issued.

7. Software Certification Process

The following steps must be completed in order to allow the software to electronically submit the Puerto Rico Individual Income Tax Return to the Department. This process must be done for each year and tax form. The certification process is expected to occur every year during the first two months of the calendar year following the close of the applicable tax period.

7.1 Vendor Registration

Vendors must submit the following list of documents:

- Letter of intent notifying the interest to participate in the certification process for electronic filing of Individual Income Tax Returns (Short and Long Forms) and/or Sales and Use Tax returns;
- Debt Certificate issued by the Department of Treasury;
- Income Tax Returns Filing Certificate for the last 5 years issued by the Department of Treasury;
- Debt Certificate for All Concepts issued by the Municipal Revenue Collection Center;
- Property Tax Returns Filing Certificate issued by the Municipal Revenue Collection Center;
- Employer Registration and Debt Certificate for Driver's Insurance issued by the Labor and Human Resources Department;
- Employer Registration and Debt Certificate for Unemployment and Disability Insurance issued by the Labor and Human Resources Department;
- Good Standing Certificate issued by the Administration for Child Support Enforcement;
- Good Standing Certificate issued by the Department of State; and
- Certificate of Incorporation (domestic entity) or Certificate of Authorization to Do Business in Puerto Rico (foreign entity) issued by the Department of State.

Documents must be submitted to:

Department of the Treasury
Att: Assistant Secretary for Internal Revenue
Internal Revenue Area
Intendente Ramírez Building
#10 Paseo Covadonga
Sixth Floor, Office No. 620
San Juan, Puerto Rico

7.2 Certification of Forms from the Forms and Publication Division

Vendors/Developers must also comply with the Forms and Publication Division process to certify the forms printed by the individual income tax return software. Please contact the Forms and Publication Division at (787) 729-0112 or (787) 722-0216 for more information about this process.

7.3 Testing Procedures

Once the Department received the intention letter vendor will receive the following documents:

- E-TIE Software Requirements Manual;
- E-TIE Technical Requirements Manual;
- tax form schemas;
- testing username and password; and
- testing data (social security numbers and merchant registry numbers).

When the vendor is ready to be testing for the Department, the vendor must send a letter asking for a Testing Window. The Department will send you:

- a batch of testing returns; and
- a date for testing.

Vendor must submit all the returns during the day assigned. The Department will feedback the vendor with the amount of successful and failed returns. Failed returns must be corrected and re-submitted by the vendor.

The Department will assign a reasonable period and due date for the testing period with each vendor that is ready and requests the Testing Window. If the vendor is not able to successfully complete the testing during the assigned period and by the established due date, the certification process for this vendor will be terminated.

The Department will establish a due date for requesting Testing Windows. Any vendor, who is not ready by this due date, will NOT be able to test and certify the software.

7.4 Acceptance Tests

Testing process will be certified by the Internal Revenue Area and the Information Technology Area.

7.5 Software Certification

After acceptance of the testing process vendor's software will be certified. Vendor will receive:

- a letter certifying the software for E-TIE filing with the Department; and
- a user name and password for each approved tax form and filing type (Individual or Specialist).

8. Software Text

8.1 Individual Income Tax Return

The following text messages must be included in the software, they are provided in English and Spanish for softwares that included both languages:

- **Disclaimer**

This software allows you to electronically sign and file the long and short form of the Individual Tax Return. During the electronic transfer, each taxpayer creates its own username and password for the authentication process of the digital signature. If you are a Specialist the Department should assign you a username and password for the electronic filing.

The duty to timely file the returns and forms herein available and to pay the corresponding tax is imposed by the Puerto Rico Internal Revenue Code of 1994, as amended and its Regulations. The Department of the Treasury, the Commonwealth of Puerto Rico, its agents or employees are not responsible for any claims related with the use of this program.

Do you agree with the above terms?

YES NO

- **Relevo**

Este programa le permite firmar y radicar electrónicamente los formularios de la planilla de contribución de individuo forma corta y larga. Durante la radicación electrónica, cada contribuyente crea su propio nombre de usuario y contraseña como parte del proceso de autenticación de la firma digital. En caso de los especialistas, el Departamento debe haberle asignado un usuario y contraseña para radicación de planillas.

La obligación de rendir a tiempo las planillas y formularios aquí provistos y efectuar el pago de la contribución correspondiente es impuesta por el Código de Rentas Internas de Puerto Rico de 1994, según enmendado y sus Reglamentos. El Departamento de Hacienda, El Estado Libre Asociado de Puerto Rico, sus agentes o empleados, no se responsabilizan por reclamaciones relacionadas con la utilización de este programa.

¿Está de acuerdo con estos términos?

SI NO

▪ **Registration/Authentication Process for Individual Taxpayers Only**

If you used Tax Returns Online (TRO) to prepare and file your taxable year 2007 return, use the same username and password to continue with your 2008 return e-filing. If you did not use TRO or if you do not remember your username or password, press **Register** button:

Username:		Password:
OK	REGISTER	CANCEL

If you filed a Puerto Rico tax return for taxable year 2007, we will verify some information from you and your last year's tax return. You should have available a copy of your last year return. After your information is verified, you will be able to continue with the steps to finalize your return. In the case of married taxpayers filing jointly, the husband (Primary Taxpayer) must first complete the registration process.

If your answers to the questions about your 2007 taxable year return do not match the Department's records, you may contact the Department of the Treasury at (787) 722-02-16 after selecting your language, press option 2, Individual Income Tax, and then select option 7, Orientation or Law Advise. If you did not file a Puerto Rico tax return for taxable year 2007, you will not be able to electronically file the return and must submit it in paper form.

Additionally, the Department of Treasury will send to the taxpayers that have filed the 2007 taxable year return, a PIN (Personal Identification Number) that will allow the taxpayer to register and create a username and password. The PIN is printed in the label that is attached to the 2008 returns booklet, right beside the taxpayer name and it's formed by 5 alphanumeric characters. If you do not receive the returns booklet, you may contact the Department to request it at the number specified above.

▪ **Proceso de Registro/Autenticación Sólo para Individuos**

Si usted utilizó Planillas En Línea (PEL) para preparar y radicar su planilla en el año contributivo 2007, utilice el mismo nombre de usuario y contraseña para continuar con la radicación de su planilla 2008. Si no utilizó PEL o si no recuerda su nombre de usuario o contraseña, presione el botón de **Registrarse**:

Nombre de Usuario:		Contraseña:
OK	REGISTRARSE	CANCELAR

Si usted radicó una planilla en Puerto Rico para el año contributivo 2007, el sistema corroborará cierta información sobre usted y su planilla del año pasado. Debe tener disponible copia de su planilla del año pasado. Luego de que la información sea revisada, usted podrá continuar con los pasos para finalizar su planilla. En el caso de contribuyentes casados rindiendo en conjunto, el esposo (Contribuyente Primario) debe completar primero el proceso de registro.

Si las contestaciones a las preguntas de su planilla del año contributivo 2007 no concuerdan con los datos del Departamento, puede comunicarse con el Departamento de Hacienda al (787) 722-0216, luego de seleccionar su lenguaje, oprima la opción 2, Contribución sobre Ingresos como Individuo, y después seleccione la opción 7, Orientación o Consultas de Ley. Si usted no radicó una planilla en Puerto Rico para el año contributivo 2007, no podrá transferir electrónicamente y deberá rendir su planilla en papel

Además, el Departamento de Hacienda le enviará a los contribuyentes que hayan radicado planilla en el año contributivo 2007, un PIN el cual le permitirá registrarse para crear un usuario y contraseña. El PIN esta impreso en la etiqueta del folleto de la planilla, al lado derecho de su nombre y consta de 5 caracteres alfanuméricos. Si no recibe el folleto puede comunicarse al Departamento para solicitarlo al número arriba indicado.

- **Returns with Payment**

Automated Clearing House Statement

By pressing **OK**, you agree to the following statement:

I authorize the Department of the Treasury to debit through ACH (Automated Clearing House) the amount specified from the stated bank account.

OK CANCEL

Returns Checks Penalty

If the payment is returned unaccepted by the financial institution, the Department of the Treasury may impose a penalty of 5% or 10% (if the returned payment exceeds \$10,000) of the payment amount. In any case, the penalty will not be less than \$25. To issue a check or order for the payment of money, with intention to defraud and knowing that there are no sufficient funds to cover the total payment of the same, constitutes a misdemeanor punishable by law.

To review your payment status or print a receipt of the same, go to our Payments Online web page: www.hacienda.gobierno.pr

The information will be available on the next working day of your e-filing.

- **Planillas con Pago**

Afirmación requerida por Automated Clearing House

Al oprimir **OK**, usted está de acuerdo con la siguiente afirmación:

Autorizo al Departamento de Hacienda a debitar a través de ACH (Automated Clearing House) la cantidad especificada de la cuenta de banco establecida.

OK CANCEL

Penalidad por Cheque Devuelto

Si el pago fuese devuelto sin aceptar por la institución financiera, el Departamento de Hacienda podrá imponer una penalidad de 5% ó 10% (si el pago devuelto excede \$10,000) del monto del pago. En cualquier caso, la penalidad no será menor de \$25. Expedir un cheque u orden para el pago de dinero, con el propósito de defraudar, y a sabiendas de que no hay suficientes fondos para el pago total del mismo, constituye un delito menos grave penalizado por ley.

Para verificar el estatus de su pago o imprimir un recibo del mismo, vaya a nuestra página de Colecturía Virtual: www.hacienda.gobierno.pr

La información estará disponible al próximo día laborable de su radicación electrónica.

- **Electronic Signature for Individual Taxpayers**

The primary taxpayer and spouse (if married filing jointly) must sign the return before the electronic filing of the same. The taxpayers that must sign the return are listed below:

TAXPAYER NAME SPOUSE NAME

By pressing the **I SIGN AND AGREE** button you are officially and legally signing your return, therefore you are certifying the validity and veracity of all the information included in the same. After the electronic signature, you will be able to electronically file the return.

I, TAXPAYER NAME, hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached)

has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed.

I SIGN AND AGREE CANCEL

I, SPOUSE NAME, hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed.

I SIGN AND AGREE CANCEL

▪ **Firma Electrónica Sólo para Individuos**

El contribuyente primario y su cónyuge (si es casado rindiendo en conjunto) deben firmar la planilla para poder radicar electrónicamente. Los contribuyentes que deben firmar la planilla, se detallan a continuación:

NOMBRE DEL CONTRIBUYENTE NOMBRE DEL CONYUGE

Al presionar el botón de **FIRMO Y ESTOY DE ACUERDO**, usted está firmando oficial y legalmente su planilla. Por lo tanto, usted esta certificando la validez y veracidad de toda la información incluida en la misma. Luego de firmar electrónicamente, usted podrá radicar electrónicamente la planilla.

Yo, NOMBRE DEL CONTRIBUYENTE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mi y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados.

FIRMO Y ESTOY DE ACUERDO CANCELAR

Yo, NOMBRE DEL CONYUGE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mi y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados.

FIRMO Y ESTOY DE ACUERDO CANCELAR

- **Electronic Signature for Tax Return Specialists**

The primary taxpayer and spouse (if married filing jointly) must sign the return before the electronic filing of the same. The taxpayers that must sign the return are listed below:

TAXPAYER NAME SPOUSE NAME

If the return was prepared by a Tax Return Specialist, the Specialist must have the written authorization from the taxpayer and spouse (if applicable), in the manner prescribed by the Department of Treasury, to electronically sign and file the return.

By pressing the **I SIGN AND AGREE** button you are officially and legally signing the return. Therefore, you are certifying the validity and veracity of all the information included in the same. After the electronic signature, you will be able to electronically file the return.

I, TAXPAYER NAME, hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed. The declaration of the person that prepares this return (except the taxpayer) is with respect to the information received, and this information has been verified.

I SIGN AND AGREE CANCEL

I, SPOUSE NAME, hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed. The declaration of the person that prepares this return (except the taxpayer) is with respect to the information received, and this information has been verified.

I SIGN AND AGREE CANCEL

- **Firma Electrónica Sólo para Especialistas en Planillas**

El contribuyente primario y su cónyuge (si es casado rindiendo en conjunto) deben firmar la planilla para poder radicar electrónicamente. Los contribuyentes que deben firmar la planilla, se detallan a continuación:

NOMBRE DEL CONTRIBUYENTE NOMBRE DEL CONYUGE

Si la planilla fue preparada por un Especialista en Planillas, el Especialista debe tener la autorización escrita del contribuyente y su cónyuge (si aplica), en la forma prescrita por el Departamento de Hacienda, para poder firmar y radicar electrónicamente la planilla.

Al presionar el botón de **FIRMO Y ESTOY DE ACUERDO**, usted está firmando oficial y legalmente la planilla. Por lo tanto, usted está certificando la validez y veracidad de toda la información incluida en la misma. Luego de firmar electrónicamente, usted podrá radicar electrónicamente la planilla.

Yo, NOMBRE DEL CONTRIBUYENTE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mi y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados. La declaración de la persona que prepara la planilla (excepto el contribuyente) es con respecto a la información disponible y dicha información ha sido verificada.

FIRMO Y ESTOY DE ACUERDO CANCELAR

Yo, NOMBRE DEL CONYUGE, declaro bajo penalidad de perjurio que esta planilla (incluyendo los estados, anejos y demás documentos que se acompañan) ha sido examinada por mi y que según mi mejor información y creencia es cierta, correcta y completa. También declaro que he proporcionado más del 50% del sustento a todos los dependientes reclamados. La declaración de la persona que prepara la planilla (excepto el contribuyente) es con respecto a la información disponible y dicha información ha sido verificada.

FIRMO Y ESTOY DE ACUERDO CANCELAR

▪ **Login for Tax Returns Specialists**

Enter the username and password assigned by the Department of Treasury:

Username:

Password:

▪ **Login para Especialistas en Planillas**

Entre el nombre de usuario y contraseña asignado por el Departamento de Hacienda:

Nombre de Usuario:

Contraseña: