

Worksheet for the Deduction of Property Losses Due to Casualties, according to Section 1033.15(a)(10) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code)

Taxpayer's Name	Taxpayer's Social Security Number
Spouse's Name	Spouse's Social Security Number
Postal Address	E-Mail Address:
	Telephone:
	Electronic Filing Confirmation Number (If applicable)

Questionnaire

- A. Resident of Puerto Rico during the year 2017?** Yes No
 (If the answer is "Yes", continue with question B. If the answer is "No", do not complete this Worksheet. The Taxpayer is not entitled to claim property losses due to casualties)
- B. Is your Principal Residence located in Puerto Rico?** Yes No
 (If the answer is "Yes", continue with question C. If the answer is "No", go to question D)
- C. Did you have any loss in the structure of your principal residence as a result of hurricane Maria, for which you will claim a deduction under Section 1033.15(a)(10)(A) of the Code?** Yes No
 (If the answer is "Yes", complete Part I of this Worksheet)
- D. Did you have losses with respect to automobiles, furniture, appliances and other household goods as a result of hurricane Maria, for which you will claim a deduction under Section 1033.15(a)(10)(B) of the Code?** Yes No
 (If your answer is "Yes", complete Parts II and III of this Worksheet)

Part I Casualty Loss on Principal Residence (Section 1033.15(a)(10)(A) of the Code)

Description of the Loss (Submit schedule if you need additional space)	Date	Amount
1.		00
2.		00
3.		00
4.		00
5.		00
6.		00
7.		00
8.		00
9. Less: Total loss compensated by FEMA, insurance company or other, as applicable		(00)
10. Total Casualty Loss on the Principal Residence (Transfer the total determined to line 2, Part I of Schedule A Individual or line 7B of Schedule CO Individual, as applicable)		00

Part II Loss of Personal Property as a Result of Certain Casualties (Section 1033.15(a)(10)(B) of the Code)

Description of the Loss (Submit schedule if you need additional space)	Date	Amount
1.		00
2.		00
3.		00
4.		00
5.		00
6.		00
7.		00
8.		00
9. Less: Total loss compensated by FEMA, insurance company or other, as applicable		(00)
10. Total Loss of Personal Property as a Result of Certain Casualties (Add the amounts reported in the "Amount" Column and transfer to line 4, Part III of this Worksheet)		00

Part III Determination of the Deduction Amount for Loss of Personal Property as a Result of Certain Casualties

1. Adjusted Gross Income (Transfer the amount of line 5, Part I, page 2 of Form 482.0 or line 6, Columns B and C of Schedule CO Individual, as applicable)	00
2. Total deductions (Add lines 1 through 4 and lines 6 through 10, Part I of Schedule A Individual, and lines 7 through 9, Part 2 of Form 482.0 or lines 7A through 7D, line 8F and lines 9 through 11, Columns B and C of Schedule CO Individual, as applicable)	00
3. Modified net income for purposes of the loss of personal property as a result of certain casualties (Subtract line 2 from line 1. This amount cannot be less than zero)	00
4. Loss of Personal Property as a Result of Certain Casualties (Transfer the amount determined on line 10, Part II of this Worksheet)	00
5. Deductible amount of the Loss of Personal Property as a Result of Certain Casualties (Enter the smaller of line 3, line 4 or \$5,000 (\$2,500 if married filing separately). The deduction cannot exceed \$5,000 (\$2,500 if married filing separately)	00
6. Carryforward of the Loss of Personal Property as a Result of Certain Casualties for future years (If line 4 is more than line 5, subtract the amount claimed on line 5 from \$5,000 (\$2,500 if married filing separately))	00