

Liquidator	Reviewer	2018 GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY 2018 INDIVIDUAL INCOME TAX RETURN FOR CALENDAR YEAR 2018 OR TAXABLE YEAR BEGINNING ON _____, _____ AND ENDING ON _____, _____	Serial Number
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Taxpayer's First Name _____ Initial _____ Last Name _____ Second Last Name _____ Postal Address _____ Zip Code _____ Spouse's First Name and Initial _____ Last Name _____ Second Last Name _____ Home Address (Town or Urbanization, Number, Street) _____ Zip Code _____ E-Mail Address _____	Taxpayer's Social Security Number _____ Date of Birth _____ Sex <input type="radio"/> M <input type="radio"/> F Day _____ Month _____ Year _____ Spouse's Social Security Number _____ Spouse's Date of Birth _____ Sex <input type="radio"/> M <input type="radio"/> F Day _____ Month _____ Year _____ Home Telephone _____ Work Telephone _____ CHANGE OF ADDRESS: <input type="radio"/> Yes <input type="radio"/> No EXTENSION OF TIME: <input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> AMENDED RETURN <input type="radio"/> DECEASED DURING THE YEAR: ____/____/____ Day Month Year <input type="radio"/> TAXPAYER <input type="radio"/> SPOUSE <input type="radio"/> SURVIVING SPOUSE FILES ANOTHER RETURN FOR THE TAXABLE YEAR (Submit social security number and date of death of the deceased spouse: ____-____-____; Day Month Year)
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Questionnaire	<table border="0"> <tr> <td style="width:10%; text-align:center;">YES</td> <td style="width:10%; text-align:center;">NO</td> <td></td> </tr> <tr> <td style="text-align:center;"><input type="radio"/></td> <td style="text-align:center;"><input type="radio"/></td> <td>A. United States Citizen? (See instructions)</td> </tr> <tr> <td style="text-align:center;"><input type="radio"/></td> <td style="text-align:center;"><input type="radio"/></td> <td>B. Resident of Puerto Rico during the entire year? If "No", indicate one of the following: 1. Date moved to P.R. (Day _____ Month _____ Year _____) 2. Date moved from P.R. (Day _____ Month _____ Year _____) 3. Nonresident during the entire year</td> </tr> <tr> <td style="text-align:center;"><input type="radio"/></td> <td style="text-align:center;"><input type="radio"/></td> <td>C. Did you generate income during the period that you were not resident of PR that is not included on this return? 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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
✓		✓	
<input checked="" type="radio"/> Specialist's Name (Print)		Name of the Firm or Business	
Specialist's Signature	Date	Self-employed Specialist (fill in here) <input type="radio"/>	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 14 through 20 of Part 3, and go to Schedule CO Individual.

1. Wages, Commissions, Allowances and Tips

A-Income Tax Withheld

B-Wages, Commissions, Allowances and Tips

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

- Act 14-2017 ...
Act 14-2017 ...
Act 14-2017 ...
Act 14-2017 ...

Form with 4 rows for withholding statements.

Form with 4 rows for wages, commissions, allowances and tips.

Total of withholding statements with this return (02)

(02)

(04)

C- Federal Government Wages

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

Income Tax Withheld

Federal Wages

(Total of W-2 Forms with this return) (01)

Act 14-2017... (03)

Form with 1 row for income tax withheld.

Form with 1 row for 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
S) Eligible distributions due to hurricane Maria

Form with 19 rows for other income or losses.

3. Total Income (Add lines 1B, 1C and 2A through 2S) (26)

4. Alimony Paid (Recipient's social security No. (27) (Judgment No. (28)) (29)

5. Adjusted Gross Income (Subtract line 4 from line 3) (30)

6. Total Deductions (Schedule A Individual, Part I, line 11 or Part II, line 6) (01)

7. Personal Exemption (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500) (02)

8. Exemption for Dependents (Complete Schedule A1 Ind., see instructions): A) (03) x \$2,500 (05) B) (04) x \$1,250 (06)

Total Exemption for Dependents (Add lines 8A and 8B) (07)

9. Additional Personal Exemption for Veterans (\$1,500 per veteran. If both spouses are veterans, \$3,000) (08)

10. Total Deductions and Exemptions (Add lines 6 through 9) (09)

11. Net income before the deduction under Act 185-2014 (Subtract line 10 from line 5. If line 10 is more than line 5, enter zero) (10)

12. Allowable deduction under Act 185-2014 (See instructions) (11)

13. NET TAXABLE INCOME (Subtract line 12 from line 11. If line 12 is more than line 11, enter zero) (12)

14. TAX: (21) 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien 4 Form SC 2668 (22)

15. Gradual Adjustment Amount (Determine adjustment if the amount indicated on line 13 or Schedule A2 Ind., line 11 is more than \$500,000) (Schedule P Ind., line 7) (23)

16. REGULAR TAX BEFORE THE CREDIT (Add lines 14 and 15) (24)

17. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) (25)

18. NET REGULAR TAX (Subtract line 17 from line 16) (26)

19. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) (27)

20. Credit for alternate basic tax (Schedule O Individual, Part III, line 4) (28)

21. TOTAL TAX DETERMINED (Subtract line 20 from the sum of lines 18 and 19 or enter the amount from Schedule CO Individual, line 24, as applicable) (29)

22. Recapture of credit claimed in excess (Schedule B Individual, Part I, line 3) (30)

23. Tax credits (Schedule B Individual, Part II, line 23) (31)

24. TAX LIABILITY (Subtract line 23 from the sum of lines 21 and 22. If it is less than zero, enter zero) (32)

25. TAX WITHHELD AND PAID

A) Tax withheld on wages (Add lines 1A and 1C of Part 1 or lines 1A and 2A of Schedule CO Individual) (33)

B) Other payments and withholdings (Schedule B Individual, Part III, line 22) (34)

C) Amount paid with automatic extension of time (35)

D) Total Tax Withheld and Paid (Add lines 25A through 25C) (36)

26. AMOUNT OF TAX DUE (If line 25D is less than line 24, enter the difference here, otherwise, enter on line 27) (37)

27. Excess of Tax Withheld, Paid and Reimbursable Credit (38)

28. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part II, line 21) (39)

29. BALANCE: If line 27 is more than the sum of lines 26 and 28, you have an overpayment. Enter the difference here and on line 1 of page 1. If line 27 is less than the sum of lines 26 and 28, you have a balance of tax due. Enter the difference here and on line 2 of page 1. If the difference between line 27 and the sum of lines 26 and 28 is equal to zero, enter zero here and sign your return on page 1. (50)

THE AMOUNT SHOWN ON LINE 29 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 _____, _____

2018

Taxpayer's name

Social Security Number

Part I Deductions Applicable to Individual Taxpayers (See instructions)

Table with 5 columns: Name of entity to which payment was made, Mortgage, Loan Number, Employer Identification Number, Amount. Rows include Principal residence (a-d), Second residence (c-d), and Home mortgage interest of the principal residence (e).

- 10. Allowable deduction for mortgage interest (Enter the smaller of lines 1(h), 1(i) or \$35,000. If the total interest does not exceed 30% of the income for any of the 3 previous years, fill in here 1 (18)(See instructions)
2. Casualty loss on your principal residence (See instructions)
3. Medical expenses (Part III, line 3)
4. Charitable contributions (Part III, line 8)
5. Loss of personal property as a result of certain casualties (See instructions)
6. Contributions to governmental pension or retirement systems
7. Contributions to individual retirement accounts (Do not exceed from \$5,000 or \$10,000 if married):

Table with 4 columns: Financial inst., Account No., Employer Ident. No., Contribution. Includes checkboxes for 1 Taxpayer or 2 Spouse.

- Total contributions to individual retirement accounts
8. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):
Institution, Account No., Employer Ident. No., Contribution
Annual Deductible (35), Type of coverage: 1 Individual, 2 Individual and age 55 or older, 3 Family, 4 Family and age 55 or older, Effective date
Institution, Account No., Employer Ident. No., Contribution
Annual Deductible (36), Type of coverage: 1 Individual, 2 Individual and age 55 or older, 3 Family, 4 Family and age 55 or older, Effective date
Total contributions (Add the smaller amount between the contribution and the annual deductible of each account)
9. Educational Contribution Account (Schedule A1 Individual, Part II, line (21)) (See instructions)
10. Interest paid on students loans at university level (See instructions):

Table with 4 columns: Financial Inst., Loan No., Employer Ident. No., Amount. Rows for student loans.

- Total interest paid on students loans
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) ..

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

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

Taxpayer's name

Social Security Number

Part III Medical expenses and Charitable Contributions

46

Name of person or institution to whom payment was made	Employer Identification Number	(A) Medical Expenses	(B) Contributions	Nature of Organization	(C) Conservacion Easement and Museological Institutions	(D) Contributions to Municipalities and Others
	(01)	00	(18) 00	(35) 00	(49)	00
	(02)	00	(19) 00	(36) 00	(50)	00
	(03)	00	(20) 00	(37) 00	(51)	00
	(04)	00	(21) 00	(38) 00	(52)	00
	(05)	00	(22) 00	(39) 00	(53)	00
	(06)	00	(23) 00	(40) 00	(54)	00
	(07)	00	(24) 00	(41) 00	(55)	00
	(08)	00	(25) 00	(42) 00	(56)	00
	(09)	00	(26) 00	(43) 00	(57)	00
	(10)	00	(27) 00	(44) 00	(58)	00
	(11)	00	(28) 00	(45) 00	(59)	00
	(12)	00	(29) 00	(46) 00	(60)	00
	(13)	00	(30) 00	(47) 00	(61)	00
	(14)	00	(31) 00	(48) 00	(62)	00
1. Total Columns A, B, C and D	(15)	00	(32) 00	00	(63)	00 (66)
2. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 6% and enter here (See instructions)	(16)	00				
3. Allowable deduction for medical expenses (Subtract line 2 from line 1. Enter here and in Part I, line 3 of this Schedule or on Schedule CO Individual, line 7C)	(17)	00				
4. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 50% and enter here (See instructions) ...	(33)			00		
5. Deduction for contributions (Enter the smaller of lines 1B and 4)	(34)			00		
6. Multiply the adjusted gross income (Part 1, line 5 of the return or line 6, Columns B and C of Schedule CO Individual) by 30% and enter here (See instructions)	(64)				00	
7. Deduction for contributions to Conservation Easements and Museological Institutions (Enter the smaller of lines 1C and 6) ...	(65)				00	
8. Total allowable deductions for contributions (Add lines 1D, 5 and 7. Enter here and in Part I, line 4 of this Schedule or on Schedule CO Individual, line 7D)	(70)					00

Schedule A1 Individual

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**DEPENDENTS AND BENEFICIARIES
OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

2018

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

Taxpayer's name

Social Security Number

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

55

Do not include the spouse on this schedule. A married individual who lives with his/her spouse for tax purposes, should not include the spouse as part of the dependents.

Submit this Schedule with your return in order to consider the exemption for dependents.

Fill in the oval for joint custody if the dependent is subject to this condition. The exemption will be \$1,250 for each taxpayer.

	First Name, Initial	Last Name	Second Last Name	Joint Custody	Date of Birth Day / Month / Year	Relationship	Category * (N)(U)(I)	Social Security Number
(01)				<input type="radio"/>				
(02)				<input type="radio"/>				
(03)				<input type="radio"/>				
(04)				<input type="radio"/>				
(05)				<input type="radio"/>				
(06)				<input type="radio"/>				
(07)				<input type="radio"/>				
(08)				<input type="radio"/>				
(09)				<input type="radio"/>				
(10)				<input type="radio"/>				
(11)				<input type="radio"/>				
(12)				<input type="radio"/>				
(13)				<input type="radio"/>				
(14)				<input type="radio"/>				
(15)				<input type="radio"/>				
(16)				<input type="radio"/>				
(17)				<input type="radio"/>				
(18)				<input type="radio"/>				
(19)				<input type="radio"/>				
(20)				<input type="radio"/>				

* See instructions.

Schedule A2 Individual

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TAX ON INCOME SUBJECT TO PREFERENTIAL RATES

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

2018

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 4%	Taxed at _____%	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			(33) 00				(55) 00	(62) 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		(27) 00							
c) Interest on deposits in accounts from certain financial institutions (Schedule FF Individual, Part I, line 4, Column C) (10%)	(07) 00					(40) 00				
d) Interest from distributions of IRA to Governmental Pensioners (Schedule FF Individual, Part I, line 4, Column E) (10%)	(08) 00					(41) 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					(42) 00				
f) Eligible distribution of dividends (Schedule FF Individual, Part II, line 3, Column A (15%), Column B (____%) and/or Column C (____%))	(10) 00				(34) 00			(56) 00	(63) 00	
g) Income paid by sport teams of international associations or federations (Schedule F Individual, Part V, line 3, Column D)	(11) 00	(20) 00								
h) Total distributions from qualified retirement plans (Schedule D Individual)	(12) 00	(21) 00					(43) 00			
i) Gain taxable at a reduced rate under an Incentives Act (Schedules K, L, M, or N Individual, as applicable) and/or wages received by a qualified physician under Act 14-2017 (See instructions)	(13) 00	(22) 00	(28) 00	(35) 00	(44) 00	(50) 00	(57) 00	(64) 00		
j) Distributable share on net income subject to preferential rates from pass-through entities	(14) 00	(23) 00	(29) 00	(36) 00	(45) 00	(51) 00	(58) 00	(65) 00		
k) Others	(15) 00	(24) 00	(30) 00	(37) 00	(46) 00	(52) 00	(59) 00	(66) 00		
l) Eligible distributions due to hurricane María (Schedule F Individual, Part VI, line 10) (See instructions)	(16) 00					(47) 00				
m) Total (Add lines 4a through 4l of Columns B through H)		(25) 00	(31) 00	(38) 00	(48) 00	(53) 00	(60) 00	(67) 00		
5. Total income subject to preferential rates (Add line 4m 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)	(17) 00									
6. Income subject to regular tax (Subtract line 5 from line 3)	(18) 00									
7. Proportion of income according to each tax rate (Column A - Divide line 6 by line 3; Columns B through H - Divide line 4m by line 3) (Round to the nearest whole number)	(19) %	(26) %	(32) %	(39) %	(49) %	(54) %	(61) %	(68) %		

23

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	Taxed at Regular Rates	Taxed at 20%	Taxed at 17%	Taxed at 15%	Taxed at 10%	Taxed at 4%	Taxed at _____%	Taxed at _____%
8. Deductions and Exemptions:								
a) Deductions applicable to individual taxpayers (See instructions) \$ _____	(01) 00	(10) 00	(16) 00	(22) 00	(28) 00	(34) 00	(41) 00	(48) 00
b) Allowed deduction (Multiply line 8a by line 7 for each Column)...	(02) 00							
c) Personal exemption (Line 7, Part 2 of the return)	(03) 00							
d) Exemption for dependents (Line 8, Part 2 of the return).....	(04) 00							
e) Additional personal exemption for veterans (Line 9, Part 2 of the return)	(05) 00							
f) Total deductions and exemptions (Add lines 8b through 8e of all Columns)	(06) 00	(11) 00	(17) 00	(23) 00	(29) 00	(35) 00	(42) 00	(49) 00
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) \$ _____	(07) 00	(12) 00	(18) 00	(24) 00	(30) 00	(36) 00	(43) 00	(50) 00
10. Allowable deduction under Act 185-2014 (See instructions) \$ _____	(08) 00	(13) 00	(19) 00	(25) 00	(31) 00	(37) 00	(44) 00	(51) 00
11. Net taxable income (Column A – Subtract lines 8f, 9 and 10 from line 6; Columns B through H – Subtract lines 8f, 9 and 10 from line 4m)	(09) 00	(14) 00	(20) 00	(26) 00	(32) 00	(38) 00	(45) 00	(52) 00
12. Tax according to the corresponding rate (See instructions)	(10) 00	(15) 00	(21) 00	(27) 00	(33) 00	(39) 00	(46) 00	(53) 00
13. Total of regular tax and tax at preferential rates (Add line 12 of Columns A through H)								(54) 00
14. Net income subject to regular tax (Line 13, Part 2 of the return or line 15, Column B or C of Schedule CO Individual)								(55) 00
15. Tax over line 14 according to regular tax rates (See instructions)								(56) 00
16. Tax determined (Enter the smaller between line 13 and line 15. Transfer to page 2, Part 3, line 14 of the return or line 16, Column B or C of Schedule CO Individual and fill in () "Preferential rates" if you chose the amount on line 13, or () "Tax Table" if you chose the amount on line 15)								(57) 00

Schedule B Individual

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

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Recapture of Credits Claimed in Excess

20	Column A	Column B	Column C
Name of entity:			
Employer identification No:	(01)	(03)	(05)
Credit for:	(02)	(04)	(06)
Tourism Development	1 <input type="radio"/>	1 <input type="radio"/>	1 <input type="radio"/>
Solid Waste Disposal	2 <input type="radio"/>	2 <input type="radio"/>	2 <input type="radio"/>
Capital Investment Fund	3 <input type="radio"/>	3 <input type="radio"/>	3 <input type="radio"/>
Theatrical District of Santurce	4 <input type="radio"/>	4 <input type="radio"/>	4 <input type="radio"/>
Film Industry Development	5 <input type="radio"/>	5 <input type="radio"/>	5 <input type="radio"/>
Housing Infrastructure	6 <input type="radio"/>	6 <input type="radio"/>	6 <input type="radio"/>
Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families	7 <input type="radio"/>	7 <input type="radio"/>	7 <input type="radio"/>
Conservation Easement	8 <input type="radio"/>	8 <input type="radio"/>	8 <input type="radio"/>
Economic Incentives (Research and Development)	9 <input type="radio"/>	9 <input type="radio"/>	9 <input type="radio"/>
Economic Incentives (Strategic Projects)	10 <input type="radio"/>	10 <input type="radio"/>	10 <input type="radio"/>
Economic Incentives (Industrial Investment)	11 <input type="radio"/>	11 <input type="radio"/>	11 <input type="radio"/>
Green Energy Incentives (Research and Development)	12 <input type="radio"/>	12 <input type="radio"/>	12 <input type="radio"/>
Other:	13 <input type="radio"/>	13 <input type="radio"/>	13 <input type="radio"/>
1. Total credit claimed in excess			(07)
2. Recapture of credit claimed in excess paid in previous year, if applicable			(08)
3. Recapture of credit claimed in excess paid this year (Transfer to Part 3, line 22 of the return. See instructions)			(09)
4. Excess of credit due to next year, if applicable (Subtract lines 2 and 3 from line 1. See instructions)			(10)

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

(11) **Fill in if any of the credits claimed in this Part is subject to moratorium (Submit detail) (See instructions)**

1. Credit attributable to losses or for investment in the Capital Investment Fund (See instructions)	(12)
2. Credit for construction investment in urban centers (Act 212-2002, as amended) (See instructions)	(13)
3. Credit for merchants affected by urban centers revitalization (Act 212-2002, as amended) (See instructions)	(14)
4. Credit for purchases of products manufactured in Puerto Rico and Puerto Rican agricultural products (Submit Schedule B1 Individual)	(15)
5. Credit for the establishment of an eligible conservation easement or donation of eligible land (Act 183-2001, as amended) (See instructions)	(16)
6. Credit for investment in Tourism Development (Act 78-1993) or Farming (Act 225-1995) (See instructions)	(17)
7. Credit for: (18) <input type="radio"/> Section 4(a) of Act 8 of 1987 or (19) <input type="radio"/> Section 3(b) of Act 135-1997 (See instructions)	(20)
8. Credit for investment in film industry development (Act 27-2011); (21) <input type="radio"/> Film Project or (22) <input type="radio"/> Infrastructure Project (See inst.)	(23)
9. Credit for the purchase or transmission of television programming made in Puerto Rico (Section 1051.14) (See instructions)	(24)
10. Credit for contributions to former governors foundations	(25)
11. Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations (See instructions)	(26)
12. Credit to investors who acquire an exempt business that is in the process of closing its operations in Puerto Rico (Act 109-2001) (See inst.)	(27)
13. Credit for contributions to: (28) <input type="radio"/> Santa Catalina's Palace Patronage or (29) <input type="radio"/> Patronage of the State Capitol of the Legislative Assembly (See instructions)	(30)
14. Credit for investment Act 73-2008 (See instructions)	(31)
15. Credit for investment Act 83-2010 (Research and Development) (See instructions)	(32)
16. Credit for investment in housing infrastructure (Act 98-2001)	(33)
17. Credit for investment in construction or rehabilitation of rental housing projects for low or moderate income families (Act 140-2001) ..	(34)
18. Credit for the purchase of tax credits (Complete Part IV) (See instructions)	(35)
19. Other credits not included on the preceding lines (Submit detail)	(36)
20. Credits carried from previous years (Submit detail)	(37)
21. Total tax credits (Add lines 1 through 20)	(38)
22. Total tax determined (Part 3, line 21 of the return)	(39)
23. Credit to be claimed (Enter the smaller of line 21 or 22. Transfer to page 2, Part 3, line 23 of the return)	(40)
24. Carryforward credits (Subtract line 23 from line 21)	(41)

Part III Other Payments and Withholdings

20

Table with 2 columns: Description and Amount. Rows include: 1. Estimated tax payments for 2018 (46), 2. Tax paid in excess in prior years credited to estimated tax (47), 3. Payment with original return (48), 4. Tax withheld to nonresidents (Form 480.6C) (49-53), 5. Tax withheld to nonresidents on IRA distributions (Form 480.7) (54), 6. Tax withheld on interests (55-58), 7. Dividends from corporations (Form 480.6B) (59), 8. Dividends subject to preferential rate under special Act (Form 480.6B) (60), 9. Services rendered by individuals (Form 480.6B) (Total of Informative Returns (61)) (62), 10. Payments for judicial or extrajudicial indemnification (Form 480.6B) (63), 11. Tax withheld on distributable share of net profits to stockholders or partners of pass-through entities (Form 480.60 EC) on: (64-70), 12. Tax withheld on distributable share of net profits to trustees of revocable trusts or grantor trusts (Form 480.60 F) on: (71-75), 13. Tax withheld on distributable share to members of an employees-owned special corporation (Form 480.6 CPT) (See instructions): (76-78), 14. Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico: (79-81), 15. Tax withheld on IRA distributions to Governmental pensioners (Form 480.7) (82), 16. Tax withheld at source on distributions from deferred compensation plans (Non qualified) (Form 480.7C) (83), 17. Tax withheld at source on qualified pension plans distributions (Form 480.7C) (84), 18. Tax withheld at source on pension plan distributions received as an annuity or periodic payments (Form 480.7C) (85), 19. Tax withheld on distributions and transfers from Governmental Plans (Form 480.7C) (86), 20. Income tax withheld on income from sport teams of international associations or federations (Forms 480.6B or 480.6C) (87), 21. Other payments and withholdings not included on the preceding lines: (88-89), 22. Total other payments and withholdings (Add lines 1 through 21. Transfer to page 2, Part 3, line 25B of the return) (90)

Part IV Breakdown of the Purchase of Tax Credits

24

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

Table with 2 columns: Description and Amount. Rows include: 1. Solid Waste Disposal (Act 159-2011) (01), 2. Capital Investment Fund (Act 46-2000) (02), 3. Theatrical District of Santurce (Act 178-2000) (03), 4. Housing Infrastructure (Act 98-2001) (04), 5. Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families (Act 140-2001) (05), 6. Conservation Easement (Act 183-2001) (06), 7. Revitalization of Urban Centers (Act 212-2002) (07), 8. Tourism Development (Act 78-1993) (08), 9. Film Industry Development (Act 27-2011) (09), 10. Economic Incentives (Research and Development) (Act 73-2008) (10), 11. Economic Incentives (Strategic Projects) (Act 73-2008) (11), 12. Economic Incentives (Industrial Investment) (Act 73-2008) (12), 13. Green Energy Incentives (Research and Development) (Act 83-2010) (13), 14. Other: (Submit detail) (14), 15. Total credit for the purchase of tax credits (Transfer to Part II, line 18) (15)

Schedule B1 Individual

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

2018

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

Taxpayer's name

Social Security Number

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

13

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

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

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

Eligible purchases of products manufactured in Puerto Rico:

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

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

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

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

Eligible purchases of tuna products manufactured in Puerto Rico:

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

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

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

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

Schedule C Individual

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

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

(01) 1 Taxpayer 2 Spouse 3 Both

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

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

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

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

30

	Foreign Country, Territory or Possession of the United States			United States (See instructions)	Total (See instructions)
	A	B	C		
Name of the country, territory or possession					
1. Gross income subject to tax from sources of the country, territory or possession:					
a) Interests	00	00	00	00	
b) Dividends	00	00	00	00	
c) Rental income	00	00	00	00	
d) Capital gain	00	00	00	00	
e) Fiduciary income	00	00	00	00	
f) Wages	00	00	00	00	
g) Professions, industry or business	00	00	00	00	
h) Others	00	00	00	00	
i) Total gross income subject to tax (03)	00 (12)	00 (19)	00 (26)	00 (33)	
2. Deductions and losses:					
a) Expenses directly related to the income on line 1(i) (04)	00 (13)	00 (20)	00 (27)	00 (34)	
b) Losses from foreign sources (05)	00 (14)	00 (21)	00 (28)	00 (35)	
c) Pro rata share of other deductions:					
(i) Other expenses and deductions not related to a category of income (06)					
(ii) Gross income subject to tax from all sources (See instructions) (07)					
(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
(01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both		(02) Computed for the: <input type="radio"/> 1 Regular tax <input type="radio"/> 2 Alternate basic tax				
Credit for taxes: <input type="radio"/> 1 Paid <input type="radio"/> 2 Accrued	Foreign Country, Territory or Possession of the United States			United States (See instructions)	Total (See instructions)	
	A	B	C			
Name of the country, territory or possession						
1. Taxes paid or accrued during the year (03)		(10)	(15)	(20)	(25)	
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) (04)		(11)	(16)	(21)	(26)	
2. Net income from all sources (See instructions) (05)						
3. Limitation (Divide line 1 by line 2. Enter the result rounded to two decimal places) (06)		% (12)	% (17)	% (22)	% (27)	%
4. Taxes to be paid in Puerto Rico (See instructions) (07)						
5. Limitation by country, territory or possession:						
a) Multiply line 4 by line 3 (08)		(13)	(18)	(23)	(28)	
b) Enter the smaller of line 5(a) or Part II, line 1 (09)		(14)	(19)	(24)		
6. Total limitation:						
a) Add line 5(b) from Columns A, B, C and United States (29)						
b) Enter the smaller of the Total Column, line 5(a) or line 6(a). Transfer to Part 3, line 17 of the return (30)						

Schedule CH Individual

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

2018

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 2018 for (enter the name(s) of child (children)):

	Joint Custody	First Name, Initial	Last Name	Second Last Name	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"/>				

Signature of parent releasing claim to exemption

(21) _____
Social Security Number

Date

Schedule CO Individual

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OPTIONAL COMPUTATION OF TAX

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

2018

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

A - Income Tax Withheld

Wages, Commissions, Allowances and Tips

B - TAXPAYER

C - SPOUSE

- Act 14-2017 ..
Act 14-2017 ..
Act 14-2017 ..
Act 14-2017 ..

Total of withholding statements with this schedule

Total

2. Federal Government Wages

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

(Total of W-2 with this return

3. Other Income (or Losses):

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

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

17

A) Home mortgage interest

Table with columns: Name of entity to which payment was made, Mortgage, Loan Number, Employer Ident. No., Amount. Rows include: i) First residence, ii), iii) Second residence, iv), v) Home mortgage interest of the principal residence not reported on Form 480.7A, vi) Loan Origination Fees, vii) Loan Discounts, viii) Total home mortgage interest paid, ix) Limit, x) Allowable deduction for mortgage interest, B) Casualty loss, C) Medical expenses, D) Charitable contributions, E) Loss of personal property, F) Total deductions allocated in half, G) Enter 50% of the total of line 7F.

B - TAXPAYER

C - SPOUSE

8. DEDUCTIONS INDIVIDUALLY ALLOCATED (See instructions):

18

B - TAXPAYER

C - SPOUSE

- A) Contributions to governmental pension or retirement systems (01)
- B) Contributions to individual retirement accounts (Do not exceed from \$5,000 each):
- Financial inst. Account No. Employer Ident. No. Contribution
- _____ (02) _____ (05) _____
- _____ (03) _____ (06) _____
- _____ (04) _____ (07) _____

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 Effective date
- coverage: 3 Family 4 Family and age 55 or older (16) _____

Institution Account No. Employer Ident. No. Contribution

- Annual deductible (10) _____ Type of (14) 1 Individual 2 Individual and age 55 or older Effective date
- coverage: 3 Family 4 Family and age 55 or older (18) _____

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) _____

Total interest paid on students loans (31)

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

H) TOTAL DEDUCTIONS APPLICABLE TO NONRESIDENTS OR PART-YEAR RESIDENTS (Line 25F) (34)

9. PERSONAL EXEMPTION (35)

3,500

3,500

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

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

- 11. Additional Personal Exemption for Veterans (See instructions) (42)
- 12. Total Deductions and Exemptions (Add lines 8G, 8H, 9, 10D and 11, Columns B and C, respectively) (43)
- 13. Net income before the deduction under Act 185-2014 (Subtract line 12 from line 6. If line 12 is more than line 6, enter zero) (44)
- 14. Allowable deduction under Act 185-2014 (See instructions) (45)
- 15. NET TAXABLE INCOME (Subtract line 14 from line 13. If line 14 is more than line 13, enter zero) (46)

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

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- 17. Gradual Adjustment Amount (Determine this adjustment if the amount indicated on line 15, Column B or C, or on Schedule A2 Individual, line 11 is more than \$500,000) (Schedule P Individual, line 7) (03)
- 18. REGULAR TAX BEFORE THE CREDIT (Add lines 16 and 17, Columns B and C, respectively) (04)
- 19. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) (05)
- 20. NET REGULAR TAX (Subtract line 19 from line 18) (06)
- 21. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) ... (07)
- 22. Credit for alternate basic (Schedule O Individual, Part III, line 4) (08)
- 23. Tax Determined Individually (Subtract line 22 from the sum of lines 20 and 21, Columns B and C, respectively) ... (09)
- 24. TOTAL TAX DETERMINED (Add the amounts of Columns B and C of line 23 and transfer to Part 3, line 21 of the return) (18)

Continue in Part 3, line 21 of the return.

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

25

B - TAXPAYER

C - SPOUSE

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

Schedule D Individual

Rev. Feb 20 19



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

2018

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

Table with 7 columns: Description and Location of Property, (A) Date Acquired, (B) Date Sold, (C) Sale Price, (D) Adjusted Basis, (E) Selling Expenses, (F) Gain or Loss. Rows 01-03.

- 1. Net short-term capital gain (or loss)
2. Net short-term capital gain on sale of your principal residence and/or sole proprietorship business
3. Distributable share on net short-term capital gain (or loss) from Estates or Trusts
4. Distributable share on net short-term capital gain (or loss) from Pass-through Entities
5. Net short-term capital gain (or loss) on investment funds or attributable to direct investment
6. Excess of deductions over the income derived from an activity that is not your principal industry or business
7. Net short-term capital gain (or loss) (Add lines 1 through 6)

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

Table with 9 columns: Description and Location of Property, Fill in if you Prepaid, (A) Date Acquired, (B) Date Sold, (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. Rows 14-16.

- 8. Net long-term capital gain (or loss)
9. Net long-term capital gain (or loss) on sale of your principal residence and/or sole proprietorship business
10. Distributable share on net long-term capital gain (or loss) from Estates or Trusts
11. Distributable share on net short-term capital gain (or loss) from Pass-through Entities
12. Lump-sum distributions from variable annuity contracts - Taxpayer
13. Lump-sum distributions from variable annuity contracts - Spouse
14. Net long-term capital gain (or loss) on investment funds or attributable to direct investment
15. Net long-term capital gain (or loss) under Act 22-2012
16. Excess of deductions over the income derived from an activity that is not your principal industry or business
17. Net long-term capital gain (or loss) (Add lines 8 through 16)

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

53

Table with 8 columns: Description and Location of Property, Fill in if you Prepaid, (A) Date Acquired, (B) Date Sold, (C) Sale Price, (D) Adjusted Basis, (E) Selling Expenses, (F) Gain or Loss. Row 01.

18. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____) (02)

Table with 8 columns: Description and Location of Property, Fill in if you Prepaid, (A) Date Acquired, (B) Date Sold, (C) Sale Price, (D) Adjusted Basis, (E) Selling Expenses, (F) Gain or Loss. Row 03.

19. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____) (04)

Table with 8 columns: Description and Location of Property, Fill in if you Prepaid, (A) Date Acquired, (B) Date Sold, (C) Sale Price, (D) Adjusted Basis, (E) Selling Expenses, (F) Gain or Loss. Row 05.

20. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____) (06)

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
21. Taxable at 20% - Taxpayer	<input type="radio"/>	(07)	(11)	00	00 (15)
22. Taxable at 20% - Spouse	<input type="radio"/>	(08)	(12)	00	00 (16)
23. Taxable at 10% - Taxpayer	<input type="radio"/>	(09)	(13)	00	00 (17)
24. Taxable at 10% - Spouse	<input type="radio"/>	(10)	(14)	00	00 (18)
25. 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 (19)

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

54

Gains or Losses	Column A	Column B	Column C	Column D	Column E
	Short-Term	Long-Term	Under Special Legislation	Under Special Legislation	Under Special Legislation
26. Enter the gains determined on lines 7, 17 and 18 through 20 in the corresponding Column	00 (01)	00 (03)	00 (09)	00 (15)	00 (22)
27. Enter the losses determined on lines 7, 17 and 18 through 20 in the corresponding Column	00 (02)	00 (04)	00 (10)	00 (16)	00 (23)
28. If one or more of Columns B through E reflect a loss on line 27, add them and apply the total proportionally to the gains in the other Columns (See instructions)		00 (05)	00 (11)	00 (17)	00 (24)
29. Subtract line 28 from line 26. If any Column reflected a loss on line 27, enter zero here		00 (06)	00 (12)	00 (18)	00 (25)
30. Apply the loss from line 27, Column A proportionally to the gains in Columns B through E (See instructions)		00 (07)	00 (13)	00 (19)	00 (26)
31. Subtract line 30 from line 29		00 (08)	00 (14)	00 (20)	00 (27)
32. Add the total of Columns B through E, line 31. However, if line 26 does not reflect any gain in Columns B through E, you must enter the total amount of line 27, Columns A through E					00 (28)
33. Net capital gain (or loss) for the current year (Add line 26, Column A and line 32. If the result is more than zero, continue with line 34. If the result is less than zero, do not complete lines 34 and 35 and go to line 36)					00 (29)
34. Less: Net capital loss carryover (Enter in Column D the total net capital loss not used in previous years (Part VI, line 38). Enter in Column E the smaller between the amount of line 34, Column D or the result of line 33 by 80%. This is the deductible amount)				00 (21)	00 (30)
35. Net capital gain (Subtract line 34, Column E from line 33. 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 33 is more than zero, complete Part VII)					00 (31)
36. If line 33 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 33, or b) (\$1,000)					00 (32)
37. Capital loss available for next year (If line 33 is more than zero, subtract line 34, Column E from line 34, Column D. If line 33 is less than zero, add lines 33 and 34D less line 36).....					00 (33)

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
(34)	00 (41)	00 (48)	00 (55)	00 (63)
(35)	00 (42)	00 (49)	00 (56)	00 (64)
(36)	00 (43)	00 (50)	00 (57)	00 (65)
(37)	00 (44)	00 (51)	00 (58)	00 (66)
(38)	00 (45)	00 (52)	00 (59)	00 (67)
(39)	00 (46)	00 (53)	00 (60)	00 (68)
(40)	00 (47)	00 (54)	00 (61)	00 (69)
38. Total net capital loss carryover. (Transfer this amount to Part V, line 34, Column D of this Schedule)				00 (62)

Taxpayer's name	Social Security Number
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Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate 56

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Short-Term	Long-Term (15%)	Special Legislation (____%)	Special Legislation (____%)	Special Legislation (____%)	Total Long-Term (Sum of Columns B through E)	Total Net Capital Gain (Sum of Columns A and F)
1. Net Capital Gain (In the case of short-term gains, transfer the amount on line 26 of Column A, Part V. In the case of long-term gains, transfer the amount on line 31, Columns B through E, Part V, as it corresponds) (01)	00	00	00	00	00	00	00
2. Allowable amount as net capital loss not used in previous years claimed on Schedule D Individual (Transfer the amount included on line 34, Column E, Part V)(The amount entered on this line cannot exceed 80% of the amount reflected on line 1, Column G of this Part) (02)	00						
3. Subtract in Column A line 2 from line 1 (If the result is more than zero, this is the net short-term capital gain. Therefore, enter zero on line 5 of Columns B through E. If the result is less than zero, continue on line 4) (03)	00						
4. Proportion of the gains according to each tax rate (Divide the amount on line 1, Columns B through E, by the total long-term gains indicated on line 1 of Column F. Enter the result rounded to two decimal places). Add the percentages in Columns B through E and enter the total in Column F. The total shall be 100% (05)		%	%	%	%	%	%
5. Capital loss carryforward attributable to long-term transactions (Columns B through E) (Multiply line 3- Column A by line 4 of each Column) (06)		00	00	00	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) (07)		00				00	00
(b) Net Long-Term Capital Gain subject to the tax rate provided by Special Legislation (Columns C through E – Subtract line 5 from line 1. Transfer the result to Columns G and H, as it corresponds, line 4(a) of Schedule A2 Individual) (11)			00	00	00	00	00
7. Total net long-term capital gain (Column F - Add lines 6(a) and 6(b). Transfer this result to Column A – line 4(a) of Schedule A2 Individual) (25)						00	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 35, Part V of this Schedule) (27)							00

Schedule D1 Individual

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SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

2018

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

Taxpayer's name

Social Security Number

Computation of Gain

42

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

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

3. Were funds from an Individual Retirement Account (IRA) used to acquire the residence?
 (03) Taxpayer: 1 Yes 2 No (04) Spouse: 1 Yes 2 No. If the answer is "Yes", enter here and in Part I of Schedule F Individual the amount of the withdrawn contributions (05) 00

4. Selling price of the residence (Do not include personal property items sold with your residence) (06) 00

5. Selling and fixing-up expenses (See instructions) (07) 00

6. Total realized (Subtract line 5 from line 4) (08) 00

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

8. Gain realized on sale (Subtract line 7 from line 6) (See instructions)
 If it is zero or less, enter zero.
 If it is more than zero, transfer this amount to Schedule IE Individual, Part II, line 10 (11) 00

Schedule D3 Individual

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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)

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Computation of Gain under Section 1034.04(m)

43

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

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

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

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

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

Schedule E

Rev. 02.19



DEPRECIATION

2018

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
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Schedule F Individual

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OTHER INCOME

2018

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

Taxpayer's name _____

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

Social Security Number _____

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

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

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

Part IV Distributions from Qualified Retirement Plans (Partial or Lump-Sum Not due to Separation from Service or Plan Termination)					40
Description	Fill in if you Prepaid	Distribution Date	(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		(24)		(25)

Part V Other Income			Column A	Column B	Column C	Column D	Column E	Column F
Payer's name	Employer Identification Number	Account Number	Income from Debt Discharge	Income from the Use of Intangibles	Judicial or Extrajudicial Indemnification	Income from Sport Teams of International Associations or Federations	Other Income	Distributable Share on Net Income Subject to Preferential Rates from Pass-Through Entities
(26)			00	00	00	00	00	00
(27)			00	00	00	00	00	00
(28)			00	00	00	00	00	00
1. Amount received			(29) 00	(32) 00	(35) 00	(38) 00	(40) 00	(43) 00
2. Less: Expenses related to the production of these income (See instructions)			(30) 00	(33) 00	(36) 00	(39) 00	(41) 00	(44) 00
3. Subtotal Columns A through C and E (Subtract line 2 from line 1, as applicable. Transfer the total in Column D to line 4(g), Columns A and B of Schedule A2 Individual, and the total of Column F to line 4(j), Column A and to the one that applies of Columns B through H of Schedule A2 Individual)			(31) 00	(34) 00	(37) 00	(40) 00	(42) 00	(45) 00
4. Total other income (Add the total of line 3, Columns A through F. Transfer to Part 1, line 2G of the return or line 3G of Schedule CO Individual, as applicable)								(45) 00

Part VI Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María					41			
Fill in one: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse					Column A	Column B	Column C	Column D
Payer's name	Employer Identification Number	Account Number	Distribution Date	Select the form in which the distribution was reported	Exempt Amount	Amount Subject to Withholding (10%)	Amount over which a Prepayment was Made, Voluntary Contributions and After-Tax Contributions	Total Distribution
(02)				1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(12) 00	(18) 00	(24) 00	(30) 00
(03)				1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(13) 00	(19) 00	(25) 00	(31) 00
(04)				1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(14) 00	(20) 00	(26) 00	(32) 00
(05)				1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(15) 00	(21) 00	(27) 00	(33) 00
(06)				1 <input type="radio"/> 480.7 2 <input type="radio"/> 480.7C	(16) 00	(22) 00	(28) 00	(34) 00
1. Amount received during the year 2018 (Total of Columns A, B, C and D)					(17) 00	(23) 00	(29) 00	(35) 00
2. Total distributions received during the year 2017 (Line 1, Column D, Part VI of Schedule F Individual of the income tax return filed for the year 2017)								(36) 00
3. Total distributions received during the years 2017 and 2018 (Add lines 1 and 2, Column D. If the amount on this line is more than \$100,000, do not complete the rest of this part and transfer the amount of line 1, Columns A and B, to Part I, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable)								(37) 00
4. Maximum amount of eligible distribution for 2018 (Subtract line 2 from \$100,000)								(38) 00
5. Amount received during the year 2018 (Same as line 1, Column D)								(39) 00
6. If line 5 is less or equal to line 4, enter the amount reflected on line 5. On the other hand, if line 5 is more than line 4, enter zero and transfer the amount reflected on line 1, Columns A and B, to Part 1, line 2S of the return or to line 3S, Column B or C of Schedule CO Individual, as applicable								(40) 00
7. Less: Amounts over which a prepayment was made, voluntary contributions and after-tax contributions (Transfer the total of line 1, Column C)								(41) 00
8. Eligible distribution for tax year 2018 (Subtract line 7 from line 6) (See instructions)								(42) 00
9. Less: Exempt amount (If line 2 is \$10,000 or more, enter zero. Otherwise, enter the smaller of the amount on line 8 or the total of \$10,000 less the amount on line 2, and transfer to line 31, Part II of Schedule IE Individual)								(43) 00
10. Amount taxable at 10% (Subtract line 9 from line 8. Transfer to Part 1, line 2S of the return or line 3S, Column B or C of Schedule CO Individual, as applicable. Transfer also to line 4(l) of Schedule A2 Individual) (See instructions)								(44) 00
11. Tax withheld at source:								
(a) Form 480.7, Box 10 (Total Informative Returns <input type="text"/>) (45)							(47) 00	
(b) Form 480.7C, Box 22 (Total Informative Returns <input type="text"/>) (46)							(48) 00	
(c) Total tax withheld on eligible distributions due to hurricane María (Add lines 11(a) and 11(b). Enter this amount on Schedule B Individual, Part III, line 21(c))								(49) 00

Schedule FF Individual

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INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME

2018

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	Column G
Payer's name	Employer Identification Number	Account Number	Eligible interest subject to withholding (Section 1023.05(b)) (10%)	Interest from IRA from financial institutions subject to withholding (17%)	Interest from financial institutions subject to withholding (Section 1023.04)(10%)	Interest from financial institutions, including interest from IRA, not subject to withholding	Interest from IRA distributions to Government Pensioners (10%)	Other interest subject to withholding _____%	Other interest
	(01)		00		00	00		00	00
	(02)		00		00	00		00	00
	(03)		00		00	00		00	00
	(04)		00		00	00		00	00
	(05)		00		00	00		00	00
	(06)		00		00	00		00	00
	(07)		00		00	00		00	00
	(08)		00		00	00		00	00
	(09)		00		00	00		00	00
	(10)		00		00	00		00	00
1. Interest:									
a) Subtotal of Columns A, C, D, F and G			(11) 00		(20) 00	(25) 00	(36) 00	(40) 00	
b) Total from Schedule F Individual, Part I, Columns C, D and E				(15) 00		(26) 00	(31) 00		
c) Total (Add lines 1(a) and 1(b))			(12) 00	(16) 00	(21) 00	(27) 00	(32) 00	(37) 00	(41) 00
2. Less: Expenses related to the purchase of investments (See instructions)			(13) 00	(17) 00	(22) 00	(28) 00	(33) 00	(38) 00	(42) 00
3. Less: Interest exemption (See instructions)				(18) 00	(23) 00	(29) 00	(34) 00		
4. Total interests (Subtract lines 2 and 3 from line 1(c), Columns A through G. Transfer the amounts from line 4, Columns A through C, E and F to line 4, Columns A, C, E, G and H, as applicable, of Schedule A2 Individual)			(14) 00	(19) 00	(24) 00	(30) 00	(35) 00	(39) 00	(43) 00
5. Add line 4, Columns A through G. Transfer to Part 1, line 2C of the return or to line 3C of Schedule CO Individual, as applicable								(44) 00	00

Part II Corporate Dividends		34				
Payer's name	Employer Identification Number	Account Number	Column A	Column B	Column C	Column D
			Subject to withholding (15%)	Subject to withholding (___%)	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), Columns A, D, G and 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	Income from Prizes and Contests
	(24)		00
	(25)		00
	(26)		00
	(27)		00
	(28)		00
1. Amount received		(29)	(32) 00
2. Less: Expenses related to the production of these income (See instructions)		(30)	(33) 00
3. Subtotal (Subtract line 2 from line 1)		(31)	(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. Feb 20 19



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

2018

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

Taxpayer's name	Decree number <small>(01)</small>	Date on which you established residence in Puerto Rico Day _____ Month _____ Year _____	Social Security Number
-----------------	--------------------------------------	--------------------------------------------------------------------------------------------	------------------------

Part I	Interests	49
Description		Amount
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
1. Total interests (Transfer to Schedule IE Individual, Part II, line 35)		(10) 00

Part II	Dividends	
Description		Amount
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
1. Total dividends (Transfer to Schedule IE Individual, Part II, line 35)		(20) 00

Part III Capital Assets Gains and Losses								
Description and Location of Property	Date Acquired (Day/Month/Year)	Date Sold (Day/Month/Year)	(A) Sale Price	(B) Market Value on the Date of Establishing Residence in P.R.	(C) Adjusted Basis	(D) Gain or Loss (Col. A - Col. C)	(E) Amount Attributed to the Period Prior to Establishing Residence in P.R. (Col. B - Col. C)	(F) Amount Attributed to a Period after Establishing Residence in P.R. (Col. D - Col. E)
			(21) 00	(24) 00	(27) 00	(30) 00	(33) 00	(37) 00
			(22) 00	(25) 00	(28) 00	(31) 00	(34) 00	(38) 00
			(23) 00	(26) 00	(29) 00	(32) 00	(35) 00	(39) 00
1. Net capital gain or loss (Transfer the total of Column (E) to Schedule D Individual, Part II, line 15. Transfer the total of Column (F) to Schedule IE Individual, Part II, line 35).....							(36)	(40) 00

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 six (6) 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. Feb 20 19



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

2018

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 (or Loss)

- 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. Loss realized on sale
12. 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

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

Schedule H Individual

Rev. Feb 20 19



INCOME FROM ANNUITIES OR PENSIONS FROM QUALIFIED OR GOVERNMENTAL PLANS

Taxable year beginning on _____ and ending on _____

2018

Taxpayer's name

Social Security Number

Spouse's Social Security Number

Recipient of pension (Fill in one): 1 Taxpayer 2 Spouse

Type of annuity or pension (Fill in one):

1 Granted by ELA 2 Granted by Federal Government 3 Granted by private business employer 4 Annuity

If you indicated "Granted by 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, Line Number, and 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.

Part II Taxable Income (See instructions)

Table with 3 columns: Description, Line Number, and 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. Feb 20 19



EXCLUDED AND EXEMPT INCOME

2018

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

Items Considered for the Home Mortgage Interest Limitation

Items subject to Alternate Basic Tax

1. Life insurance	(02)		
2. Donations, legacies and inheritances	(03)		
3. Compensation for injuries or sickness	(04)		
4. Benefits from federal social security for old-age and survivors	(05)		
5. Income derived from discharge of debts (See instructions)	(06)		
6. Child support payments	(07)		
7. Amounts paid by an employer as reimbursement of expenses related to trips, meals, lodging, entertainment and others	(08)		
8. Compensation or Indemnification Paid to an Employee Due to Dismissal	(09)		
9. Other exclusions (Submit detail)	(10)	(63)	00
10. Total (Add lines 1 through 9)	(15)	(64)	00

Part II Exemptions from Gross Income

1. Fringe benefits paid by the employer in relation to a cafeteria plan	(16)		
2. Interest upon the following instruments:			
A) Obligations from the United States Government, any of its states, territories or political subdivisions	(17)		
B) Obligations from the Government of Puerto Rico	(18)		
C) Certain Mortgages (See instructions)	(19)	(65)	00
D) Deposits in Puerto Rico interest bearing accounts up to \$2,000 (\$4,000 for married filing jointly) (Schedule FF Individual)	(20)	(66)	00
E) Other interest subject to alternate basic tax reported in a Form 480.6D	(21)	(67)	00
F) Other interest not subject to alternate basic tax reported in a Form 480.6D	(22)		
G) Other interest subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(23)	(68)	00
H) Other interest not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(24)		
3. Dividends:			
A) Subject to alternate basic tax reported in a Form 480.6D	(25)	(69)	00
B) Not subject to alternate basic tax reported in a Form 480.6D	(26)		
C) Subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(27)	(70)	00
D) Not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(28)		
4. Expenses of priests or ministers (See instructions)	(29)	(71)	00
5. Recapture of bad debts, prior taxes, surcharges and other items	(30)	(72)	00
6. Stipends received by certain physicians during the internship period (Form 499R-2/W-2PR)	(31)	(73)	00
7. Prizes from the Lottery of Puerto Rico and the Additional Lottery	(32)		
8. Income from pensions or annuities, up to the applicable limitation (Schedule H Individual, Part II, line 8)	(33)	(74)	00
9. Christmas Bonus, Summer Bonus and Medicine Bonus	(34)	(75)	00
10. Gain from the sale or exchange of principal residence by certain individuals and qualified property (Schedule D1 and/or D3 Individual)	(35)		
11. Certain income related to the operation of an employees-owned special corporation (See instructions)	(36)	(76)	00
12. Cost of living allowance (COLA) (Federal Form W-2)	(37)		
13. Unemployment compensation	(38)	(77)	00
14. Compensation received from active military service in a combat zone (Federal Form W-2)	(39)		
15. Compensation received by an eligible researcher or scientist (See instructions)	(40)		
16. Rents from the Historic Zone	(41)	(78)	00
17. Compensation to citizens and aliens nonresidents of Puerto Rico for the production of film projects	(42)		
18. Income from overtime worked by a Puerto Rico Police member (Form 499R-2/W-2PR)	(43)		
19. Income from sources outside of Puerto Rico (Nonresidents or part-year residents)	(44)		
20. Remuneration received by employees of foreign governments or international organizations	(45)		
21. Income from buildings rented to the Government of Puerto Rico for public hospitals, health or convalescent homes, public schools (Contracts in force at November 22, 2010) and residential rent under Act 132-2010	(46)		
22. Income derived by the taxpayer from the resale of personal property or services which acquisition was subject to tax under Section 3070.01 or Section 2101 of the Internal Revenue Code of 1994	(47)		
23. Accumulated Gain in Nonqualified Options	(48)		
24. Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1023.06(j) and 1023.25	(49)		
25. Distributions from Non Deductible Individual Retirement Accounts	(50)		
26. Salaries from Overtime during Emergency Situations (Form 499R-2/W-2PR)	(51)	(79)	00
27. Income from copyrights up to \$10,000 under Act 516-2004	(52)		
28. Income received by designers and translators up to \$6,000 under Act 516-2004	(53)		
29. Distributable share on exempt income from pass-through entities (Forms 480.60 EC, 480.60 F. See instructions)	(54)	(80)	00
30. Income derived by young people from wages, services rendered, self-employment or new business with special agreement (Act 135-2014) (See instructions)	(55)		
31. Eligible Distributions (See instructions)	(56)		
32. Other payments subject to alternate basic tax reported in a Form 480.6D	(57)	(81)	00
33. Other payments not subject to alternate basic tax reported in a Form 480.6D	(58)		
34. Other exemptions subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(59)	(82)	00
35. Other exemptions not subject to alternate basic tax not reported in a Form 480.6D (Submit detail)	(60)		
36. Total (Add lines 1 through 35)	(61)	(83)	00

Part III Total

1. Total of items considered for the home mortgage interest limitation (Add line 10 of Part I and line 36 of Part II, first column)		00	
2. Total of items subject to alternate basic tax (Add line 10 of Part I and line 36 of Part II, second column)	(62)	(84)	00

Schedule K Individual

Rev. Feb 20 19



INDUSTRY OR BUSINESS INCOME

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

65

Employer Identification Number, Industry or Business Income, Date operations began, Merchant's Registration Number, Case or Concession Number, Nature of industry or business, Number of employees

Fully Taxable Tax Incentives under: Act No. 26 of 1978, Act No. 8 of 1987, Act No. 148 of 1988, Act 78-1993, Act 75-1995, Act 14-1996, Act 135-1997, Act 362-1999, Act 178-2000, Act 73-2008, Act 83-2010, Act 27-2011, Act 1-2013, Act 135-2014, Act 14-2017, Other:

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

71

1. Net sales, 2. Cost of goods sold or direct costs of production: a) Beginning inventory, b) Plus: Purchases, c) Direct salaries, d) Other direct costs, e) Total, f) Less: Ending inventory, g) TOTAL COST OF GOODS SOLD, 3. Gross income, 4. Less: Exempt amount, 5. Gross income after the exemption, 6. Income earned through corporation, 7. Less: Operating expenses, 8. Net income for the current year, 9. Less: Net operating loss from previous years, 10. Adjusted net income, 11. Less exempt amount, 12. Gain (or loss)

Part III Operating Expenses and Other Costs

81

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

Schedule L Individual

Rev. Feb 20 19



FARMING INCOME

2018

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, Tax incentive under: Act 1-2013, Act 135-2014, Other, Exemption under: Act 225-1995, Section 1033.12 of the Code

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

73

1. Net sales, 2. Other income related to farming business, 3. Total income, 4. Cost of goods sold or direct costs of production: a) Beginning inventory, b) Plus: Purchases, c) Direct salaries, d) Other direct costs, e) Total, f) Less: Ending inventory, g) TOTAL COST OF GOODS SOLD, 5. Gross income, 6. Less: Exempt amount, 7. Gross income after the exemption, 8. Farming income earned through corporations, 9. Less: Operating expenses, 10. Net income for the current year, 11. Less: Net operating loss from previous years, 12. Adjusted net income, 13. Less: Exempt amount, 14. Gain (or loss)

Part III Operating Expenses and Other Costs

83

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

Schedule M Individual
Rev. Feb 20 19



**PROFESSIONS AND COMMISSIONS
INCOME**

2018

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) Act 14-2017 <input type="radio"/> (03) Other: _____ <input type="radio"/> (04)
Fill in here if you are: <input type="radio"/> Lottery Seller <input type="radio"/> Multilevel Business	Location of Principal Office - Number, Street and City			
	Nature of profession (i.e. lawyer, accountant, commission agent, etc.)			Case or concession number
				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 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	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	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	00
4. Income earned through corporations of individuals, partnerships and special partnerships (Pass-through Entities)	(10)	00	00
5. Less: Operating expenses and other costs (Detail in Part III)	(11)	00	00
6. Net income for the current year (Subtract line 5 from the sum of lines 3 and 4)	(12)	00	00
7. Less: Net operating loss from previous years (Submit Schedule V Individual, see instructions)	(13)	00	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	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	00
2. Payroll expenses (See instructions)	(02)	00	00
3. Medical or hospitalization insurance	(03)	00	00
4. Contributions to qualified pension plans (See instructions. Submit Form AS 6042.1)	(04)	00	00
5. Professional services (See instructions)	(05)	00	00
6. Lease, rent and royalties paid (See instructions)	(06)	00	00
7. Interest on business debts	(07)	00	00
8. Property taxes, patents and licenses	(08)	00	00
9. Insurances (See instructions)	(09)	00	00
10. Utilities	(10)	00	00
11. Depreciation and amortization (Submit Schedule E)	(11)	00	00
12. Automobile expenses (Mileage _____) (12) (See instructions)	(13)	00	00
13. Other motor vehicles expenses (See instructions)	(14)	00	00
14. Special contribution for professional and advisory services under Act 48-2013 (See instructions)	(15)	00	00
15. Federal self-employment tax (See instructions)	(16)	00	00
16. Direct essential costs (Submit Schedule W Individual. See instructions)	(17)	00	00
17. Subtotal (Add lines 1 through 16)	(18)	00	00
B. Other deductions:			
18. Commissions to businesses	(19)	00	00
19. Repairs	(20)	00	00
20. Other insurances	(21)	00	00
21. Advertising	(22)	00	00
22. Travel expenses	(23)	00	00
23. Meal and entertainment expenses (Total expenses \$ _____) (24) (See instructions)	(25)	00	00
24. Materials and supplies	(26)	00	00
25. Bad debts	(27)	00	00
26. Other expenses (Submit Schedule W Individual)	(28)	00	00
27. Subtotal (Add lines 18 through 26)	(29)	00	00
28. Total (Add lines 17 and 27. Transfer to Part II, line 5 of this Schedule)	(30)	00	00

Schedule N Individual

Rev. Feb 20 19



RENTAL INCOME

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire

68

Employer Identification Number	Merchant's Registration Number	Rental Income (fill in one): <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in here if this is your principal industry or business	Municipal Code
Fill in here if during the taxable year you disposed all the assets used in your industry or business <input type="radio"/>		Fully Taxable <input type="radio"/> (01)	Act 74-2010 <input type="radio"/> (08)	
Fill in if the rented property is located outside Puerto Rico <input type="radio"/>		Fully Exempt (Act 132-2010) <input type="radio"/> (02)	Act 83-2010 <input type="radio"/> (09)	
Location of rented property - Number, Street and City		Tax Incentives under:	Act 1-2013 <input type="radio"/> (10)	
		Act 52 of 1983 <input type="radio"/> (03)	Act 135-2014 <input type="radio"/> (11)	
		Act 8 of 1987 <input type="radio"/> (04)	Section 1031.02(a)(28) of the Code <input type="radio"/> (12)	
		Act 78-1993 <input type="radio"/> (05)	Section 1031.02(a)(35) (F) of the Code <input type="radio"/> (13)	
		Act 135-1997 <input type="radio"/> (06)	Other: <input type="radio"/> (14)	
Nature of rented property (i.e. residence, apartment, etc.)		Property (Fill in one): <input type="radio"/> 1 Residential <input type="radio"/> 2 Commercial	Case or concession number	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 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

77

1. Income (01)	
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)	
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)	
4. Less: Operating expenses and other costs (Detail in Part III) (10)	
5. Net income for the current year (11)	
6. Less: Net operating loss from previous years (Submit Schedule V Individual, see instructions) (12)	
7. Adjusted net income (Subtract line 6 from line 5) (13)	
8. Less: Exempt amount _____% of line 7 (See instructions) (14)	
9. Gain (or loss) (Transfer to page 2, Part 1, line 2L of the return or line 3L, 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)	

Part III Operating Expenses and Other Costs

87

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. Interest on business debts (06)		00
7. Property taxes, patents and licenses (07)		00
8. Insurances (See instructions) (08)		00
9. Utilities (09)		00
10. Depreciation and amortization (Submit Schedule E) (10)		00
11. Automobile expenses (Mileage _____) (11) (See instructions) (12)		00
12. Other motor vehicles expenses (See instructions) (13)		00
13. Federal self-employment tax (See instructions) (14)		00
14. Direct essential costs (Submit Schedule W Individual. See instructions) (15)		00
15. Subtotal (Add lines 1 through 14) (16)		00
B. Other deductions:		
16. Repairs (17)		00
17. Other insurances (18)		00
18. Advertising (19)		00
19. Maintenance (20)		00
20. Travel expenses (21)		00
21. Other expenses (Submit Schedule W Individual) (22)		00
22. Subtotal (Add lines 16 through 21) (23)		00
23. Total (Add lines 15 and 22. Transfer to Part II, line 4 of this Schedule) (30)		00

Schedule O Individual

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ALTERNATE BASIC TAX

2018

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 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 27)	(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 of the Code	(07)	00
7. Add (Less): 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 Pass-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. Less: Other items not subject to alternate basic tax included in the adjusted gross income (Submit detail. See instructions)	(12)	00
12. Less: Gain taxable at a reduced rate under an Incentive Act and/or wages received by a qualified physician under Act 14-2017 (Schedule A2 Individual, line 4(i), Columns B through H)	(13)	00
13. Less: Distributable share on net income subject to preferential rates from pass-through entities (Schedule F Individual, Part V, line 3, Column F)	(14)	00
14. Subtract lines 11 through 13 from the sum of lines 1 through 10	(15)	00
15. 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)	(16)	00
16. Net Income Subject to Alternate Basic Tax (Subtract line 15 from line 14. See instructions)	(17)	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 16 of the return or line 18, Column B or C of Schedule CO Individual, as applicable)	(18)	00
2. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Schedule C Individual)	(19)	00
3. Net regular tax (Subtract line 2 from line 1)	(20)	00
4. Determine the Alternate Basic Tax as follows: If the Net Income Subject to Alternate Basic Tax (Line 16 of Part I) is: (a) From \$150,000 to \$200,000, multiply line 16 of Part I by 10%. (b) Over \$200,000 but not over \$300,000, multiply line 16 of Part I by 15%. (c) Over \$300,000, multiply line 16 of Part I by 24%. This is your Alternate Basic Tax (Enter the corresponding amount on this line)	(21)	00
5. Credit for taxes paid to foreign countries, the United States, its territories and possessions (See instructions)	(22)	00
6. Net alternate basic tax (Subtract line 5 from line 4)	(23)	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 19 of the return or line 21, Column B or C of Schedule CO Individual, as applicable)	(24)	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)	(25)	00
2. Multiply line 1 by .25 and enter the result here	(26)	00
3. Amount of alternate basic tax paid in previous years and not claimed as credit (Part IV, line 6 of this Schedule)	(27)	00
4. Amount of credit to be claimed (Enter the smaller of line 2 or 3. Transfer to Part 3, line 20 of the return or line 22, Column B or C of Schedule CO Individual, as applicable)	(28)	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	(29)	(34)	(39)
2. 2010	(30)	(35)	(40)
3. 2011	(31)	(36)	(41)
4. 2012	(32)	(37)	(42)
5. 2013	(33)	(38)	(43)
6. Total (Transfer to Part III, line 3 of this Schedule)		(44)	

Schedule P Individual

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GRADUAL ADJUSTMENT

2018

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

Taxpayer's name

Fill in one: (01)

- 1 Taxpayer
- 2 Spouse
- 3 Both

Social Security Number

1. Net Taxable Income (Part 2, line 13 of the return, line 15, Column B or C of Schedule CO Individual, as applicable, or line 11, Column A of Schedule A2 Individual, as applicable) (02)

93

2. Maximum amount of taxable net income to determine the gradual adjustment (03)

500,000

3. Subtract line 2 from line 1 (If it is less than zero, enter zero and do not continue with the form) (04)

4. 5% of line 3 (05)

5. Limit:

(a) Basis to determine the adjustment limit (06)

8,895

(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)

6. Total limit (Add lines 5(a) and 5(b)) (08)

7. **Gradual adjustment** (The smaller of line 4 or 6. Enter here and in Part 3, line 15 of the return or line 17, Column B or C of Schedule CO Individual, as applicable) (10)

Retention Period: Ten (10) years

Schedule Q

Rev. 02.01
Rep. 02.18



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 / Corporation of Individuals

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

		63	
1. Total of losses during the taxable year (See instructions):			
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. 02.19



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 more than line 9, enter the difference and do not complete the rest of the form (See instructions). •If line 9 is more 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(k), 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 8			(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(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(a)). 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(k). See instructions) (20)

00

00

00

Schedule R Individual

Rev. Feb 20 19



PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name	Amount of Schedules R1 Individual included	Indicate who is the partner or stockholder of the pass-through entity: (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
Type of form 95	(02) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	(18) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	(34) 1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1
Type of taxable year	(03) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(19) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(35) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal
Name of entity			
Employer identification number	(04)	(20)	(36)
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1).....	(05)	(21)	(37)
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1)	(06)	(22)	(38)
1. Adjusted basis at the end of the previous taxable year	(07)	(23)	(39)
2. Basis increase:			
(a) Partner's distributable share on income and profits from current year (See instructions)			
(b) Contributions made during the year	(08)	(24)	(40)
(c) Partnership's capital assets gain			
(d) Exempt income			
(e) Farming income deduction granted by Section 1033.12 of the Code			
(f) Other income or gains (See instructions)			
(g) Total basis increase (Add lines 2(a) through 2(f))	(09)	(25)	(41)
3. Basis decrease:			
(a) Partner's distributable share on partnership's loss used in previous year			
(b) Partnership's capital assets loss			
(c) Distributions during the year	(10)	(26)	(42)
(d) Credits claimed in the preceding year (See instructions)			
(e) Withholding at source during the year			
(f) Non admissible expenses for the year			
(g) Distributable share on losses from exempt operations during the year			
(h) Contributions (Does not apply to special partnerships)			
(i) Partner's debts assumed and guaranteed by the partnership			
(j) Total basis decrease (Add lines 3(a) through 3(i))	(11)	(27)	(43)
4. Adjusted Basis (Subtract line 3(j) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a))	(12)	(28)	(44)

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	(13)	(29)	(45)
(b) Loss carryover from previous years (See instructions)			
(c) Total losses (Add lines 5(a) and 5(b))	(14)	(30)	(46)
6. (a) Adjusted Basis (Part I, line 4)			
(b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner			
(c) Partnership's current debts assumed and guaranteed by the partner			
(d) Total partner's adjusted basis (Add lines 6(a) through 6(c))	(15)	(31)	(47)
7. Distributable share on partnership's net income for the year (Form 480.60 EC) (See instructions)	(16)	(32)	(48)
8. Available losses (The smaller of lines 5(c) or 6(d))	(17)	(33)	(49)
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C)			(50)
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part II from all Schedules R1 Individual included)			(51)
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C)			(52)
12. Total losses from Schedule R1 Individual (Enter the amount on line 10, Part II from all Schedules R1 Individual included)			(53)

Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals 97		Column A	Column B	Column C
Indicate who is the partner or stockholder of the pass-through entity: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both				
Type of taxable year	(02) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(17) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	(32) 1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	
Name of entity				
Employer identification number	(03)	(18)	(33)	
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1).....	(04)	(19)	(34)	
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1)	(05)	(20)	(35)	
1. Adjusted basis at the end of the previous taxable year	(06)	(21)	(36)	
2. Basis increase:				
(a) Stockholder's distributable share on income and profits from current year (See instructions)				
(b) Contributions made during the year	(07)	(22)	(37)	
(c) Corporation of individual's capital assets gain				
(d) Exempt income				
(e) Farming income deduction granted by Section 1033.12 of the Code				
(f) Other income or gains (See instructions)				
(g) Total basis increase (Add lines 2(a) through 2(f))	(08)	(23)	(38)	
3. Basis decrease:				
(a) Stockholder's distributable share on corporation of individual's loss used in previous year				
(b) Corporation of individual's capital assets loss				
(c) Distributions during the year	(09)	(24)	(39)	
(d) Credits claimed in the preceding year (See instructions)				
(e) Withholding at source during the year				
(f) Non admissible expenses for the year				
(g) Distributable share on losses from exempt operations during the year				
(h) Stockholder's debts assumed and guaranteed by the corporation of individuals				
(i) Total basis decrease (Add lines 3(a) through 3(h))	(10)	(25)	(40)	
4. Adjusted Basis (Subtract line 3(i) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a))	(11)	(26)	(41)	

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	(12)	(27)	(42)	
(b) Loss carryover from previous years (See instructions)				
(c) Total losses (Add lines 5(a) and 5(b))	(13)	(28)	(43)	
6. (a) Adjusted Basis (Part III, line 4)				
(b) Corporation of individual's debts under Tourism Incentives Act or Tourism Development Act attributable to stockholder				
(c) Corporation of individual's current debts assumed and guaranteed by the stockholder				
(d) Total stockholder's adjusted basis (Add lines 6(a) through 6(c))	(14)	(29)	(44)	
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC) (See instructions)	(15)	(30)	(45)	
8. Available losses (The smaller of lines 5(c) or 6(d))	(16)	(31)	(46)	
9. Total income from this Schedule (Add the income determined on line 7, Columns A through C)			(47)	
10. Total income from Schedule R1 Individual (Enter the amount on line 9, Part IV from all Schedules R1 Individual included)			(48)	
11. Total losses from this Schedule (Add the losses determined on line 8, Columns A through C)			(49)	
12. Total losses from Schedule R1 Individual (Enter the total amount on line 10, Part IV from all Schedules R1 Individual included)			(50)	

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)	(51)			00
2. Multiply line 1 by .80	(52)			00
3. Aggregated net loss from partnerships, special partnerships and corporations of individuals (Add lines 11 and 12 from Parts II and IV)	(53)			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)	(54)			00
5. Subtract line 4 from line 1. 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	(55)			00
6. Carryforward for future years (Subtract line 4 from line 3. If line 3 is zero, enter zero on this line. See instructions)	(56)			00



PARTNERSHIPS, SPECIAL PARTNERSHIPS AND CORPORATIONS OF INDIVIDUALS (COMPLEMENTARY)

2018

Taxable year beginning on _____ and ending on _____

Taxpayer's name

_____ of _____ Schedules R1 Individual

Indicate who is the partner or stockholder of the pass-through entity: (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

Table with 4 columns: Description, Column A, Column B, Column C. Rows include: Type of form, Type of taxable year, Name of entity, Employer identification number, Control number of Form 480.60 EC, Electronic filing confirmation number, Adjusted basis at the end of the previous taxable year, Basis increase (a-g), Basis decrease (a-i), and Adjusted Basis.

Part II Determination of Net Income or Loss in one or more Special Partnerships or Partnerships

Table with 4 columns: Description, Column A, Column B, Column C. Rows include: (a) Partner's distributable share on partnership's loss for the year, (b) Loss carryover from previous years, (c) Total losses, (a) Adjusted Basis, (b) Partnership's debts under Tourism Incentives Act, (c) Partnership's current debts assumed and guaranteed by the partner, (d) Total partner's adjusted basis, Distributable share on partnership's net income for the year, Available losses, Total income, and Total losses.

Part III Adjusted Basis Determination of a Stockholder in one or more Corporations of Individuals 98	Column A	Column B	Column C
Indicate who is the partner or stockholder of the pass-through entity: (01) <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both			
Type of taxable year	(02) <input type="radio"/> 1 Calendar <input type="radio"/> 2 Fiscal	(17) <input type="radio"/> 1 Calendar <input type="radio"/> 2 Fiscal	(32) <input type="radio"/> 1 Calendar <input type="radio"/> 2 Fiscal
Name of entity			
Employer identification number	(03)	(18)	(33)
Control number of Form 480.60 EC (Does not apply to Federal Schedule K-1)	(04)	(19)	(34)
Electronic filing confirmation number of Form 480.60 EC (Does not apply to Federal Schedule K-1)	(05)	(20)	(35)
1. Adjusted basis at the end of the previous taxable year	(06)	00 (21)	00 (36)
2. Basis increase:			
(a) Stockholder's distributable share on income and profits from current year (See instructions)		00	00
(b) Contributions made during the year	(07)	00 (22)	00 (37)
(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))	(08)	00 (23)	00 (38)
3. Basis decrease:			
(a) Stockholder's distributable share on corporation of individual's loss used in previous year		00	00
(b) Corporation of individual's capital assets loss		00	00
(c) Distributions during the year	(09)	00 (24)	00 (39)
(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))	(10)	00 (25)	00 (40)
4. Adjusted Basis (Subtract line 3(i) from the sum of lines 1 and 2(g). Transfer this amount to line 6(a))	(11)	00 (26)	00 (41)
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	(12)	00 (27)	00 (42)
(b) Loss carryover from previous years (See instructions)		00	00
(c) Total losses (Add lines 5(a) and 5(b))	(13)	00 (28)	00 (43)
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))	(14)	00 (29)	00 (44)
7. Distributable share on corporation of individual's net income for the year (Form 480.60 EC)(See instructions)	(15)	00 (30)	00 (45)
8. Available losses (The smaller of lines 5(c) or 6(d))	(16)	00 (31)	00 (46)
9. Total income (Add the amounts determined on line 7, Columns A through C. Transfer to Schedule R Individual, Part IV, line 10)			(47)
10. Total losses (Add the losses determined on line 8, Columns A through C. Transfer to Schedule R Individual, Part IV, line 12)			(48)

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 _____, _____

2018

Taxpayer's name

Social Security Number

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

14

1. Tax liability (Add lines 14, 15, 19 and 22 of Part 3 of the return or lines 16, 17 and 21, Columns B and C of Schedule CO Individual and line 22 of Part 3 of the return)	(01)	00
2. Credits and overpayments (Add lines 17, 20, 23, 25A and 25B of Part 3 of the return and subtract lines 1 and 3 of Part III of Schedule B Individual. If you choose the optional computation of tax for married individuals living together and filing a joint return, add lines 19 and 22 of Schedule CO Individual and lines 23, 25A and 25B, Part 3 of the return, and subtract lines 1 and 3 of Part III of Schedule B Individual)	(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, if you have filled an income tax return for the previous year. Otherwise, indicate the amount on line 4 (See instructions)..	(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			
		(a) First Installment	(b) Second Installment	(c) Third Installment	(d) Fourth Installment
(08)	1 <input type="radio"/> CALENDAR YEAR				
(09)	2 <input type="radio"/> FISCAL YEAR (Enter the corresponding dates)				
(10)	8. Amount of estimated tax per installment (See instructions)	00 (18)	00 (29)	00 (40)	00
(11)	9. Amount of estimated tax paid per installment (See instructions)	00 (19)	00 (30)	00 (41)	00
(12)	10. Payment date (See instructions)	(20)	(31)	(42)	
	11. Line 17 from previous column	(21)	00 (32)	00 (43)	00
(13)	12. Add lines 9 and 11	00 (22)	00 (33)	00 (44)	00
(14)	13. Subtract line 8 from line 12 (If it is less than zero, enter zero)	00 (23)	00 (34)	00 (45)	00
(15)	14. Failure to Pay (If line 13 is zero, subtract line 12 from line 8, otherwise, enter zero)	00 (24)	00 (35)	00 (46)	00
	15. Add lines 14 and 16 from previous column	(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	(26)	00 (37)	00	
(16)	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)	00 (27)	00 (38)	00	
Section B - Penalty					
(01)	18. Multiply line 14 by 10%	00 (04)	00 (07)	00 (10)	00
(02)	19. If the date indicated on line 10 for any installment is after its due date and: • 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)	00 (05)	00 (08)	00 (11)	00
(03)	20. Add lines 18 and 19	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 28 of the return)			(20)	00

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Schedule U

Rev. 10.18



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 (1) 00; 2. Royalties (2) 00; 3. Dividends (3) 00; 4. Net Operating Losses (4) 00; 5. Total Adjustments (5) 00; 6. Entire net income of the nonresident alien individual or foreign corporation or partnership (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 (7) 00; 2. Property Factor (8) %; 3. Payroll Factor (9) %; 4. Sales Factor (10) %; 5. Purchases Factor (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 (15) 00; 10. Net Income Attributable to Puerto Rico Sources (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); 2. Average value of the real and tangible personal property used everywhere during the taxable year (18); 3. Property Factor (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); 2. Total compensation paid or accrued everywhere during the taxable year (21); 3. Payroll Factor (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); 2. Total sales everywhere during the taxable year (24); 3. Sales Factor (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); 2. Total purchases everywhere during the taxable year (27); 3. Purchases Factor (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 (29); 2. Income Effectively Connected with a Trade or Business Within Puerto Rico (30).

Schedule V Individual

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DETAIL OF NET OPERATING LOSSES FROM PREVIOUS YEARS

2018

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)

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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)	(41)	54	(67)
2 (04)	(16)	00 (29)	(42)	55	(68)
3 (05)	(17)	00 (30)	(43)	56	(69)
4 (06)	(18)	00 (31)	(44)	57	(70)
5 (07)	(19)	00 (32)	(45)	58	(71)
6 (08)	(20)	00 (33)	(46)	59	(72)
7 (09)	(21)	00 (34)	(47)	60	(73)
8 (10)	(22)	00 (35)	(48)	61	(74)
9 (11)	(23)	00 (36)	(49)	62	(75)
10 (12)	(24)	00 (37)	(50)	63	(76)
11 (13)	(25)	00 (38)	(51)	64	(77)
12 (14)	(26)	00 (39)	(52)	65	(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)	(53)	66	

Retention Period: Ten (10) years

Schedule W Individual

Rev. Feb 20 19



**DETAIL OF DIRECT ESSENTIAL COSTS
AND OTHER COSTS**

2018

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
A. Total direct essential costs (Transfer this amount to line 15, Part III of Schedules K and L Individual, to line 16, Part III of Schedule 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 and L Individual, to line 26, Part III of Schedule M Individual or to line 21, Part III of Schedule N Individual, as applicable)	00

Retention Period: Ten (10) years