

Puerto Rican Data for the NES

# Tax form structure

- Sole Proprietorships
  - Individual Income Tax Return (Form 482.0)
    - Schedule J
    - Schedule K
    - Schedule L
    - Schedule M
    - Schedule N

<b>Schedule J Individual</b>		<b>MANUFACTURING INCOME</b>		<b>2022</b>
<b>Schedule K Individual</b>		<b>INCOME FROM THE SALE OF GOODS</b>		<b>2022</b>
<b>Schedule L Individual</b>		<b>FARMING INCOME</b>		<b>2022</b>
<b>Schedule M Individual</b>		<b>INCOME FROM SERVICES RENDERED</b>		<b>2022</b>
<b>Schedule N Individual</b>		<b>RENTAL INCOME</b>		<b>2022</b>

  

Taxpayer's name		Social Security Number		Schedule N No. _____
<b>Part I Questionnaire</b>		Fill in here if it is a Disregarded Entity (See instructions) <input type="checkbox"/>		
Employer Identification Number	Fill in here if this is your principal industry or business <input type="checkbox"/>	Date operations began: Day ___ Month ___ Year ___	Number of employees	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse
Merchant's Registration Number	Location of rented property - Number, Street and City		Property (Fill in one): <input type="radio"/> 1 Residential <input type="radio"/> 2 Commercial	
Accounting Method: <input type="radio"/> 1 Cash <input type="radio"/> 2 Accrual	Indicate if the rented property is located outside of Puerto Rico <input type="checkbox"/>		Fully Taxable ..... <input type="checkbox"/> Fully Exempt: Act 132-2010 ..... <input type="checkbox"/> Section 1031.02(a)(35)(F) of the Code.. <input type="checkbox"/> Tax Incentives under: Act 52 of 1983 ..... <input type="checkbox"/> Act 78-1993 ..... <input type="checkbox"/> Act 74-2010 ..... <input type="checkbox"/> Act 83-2010 ..... <input type="checkbox"/> Act 1-2013 ..... <input type="checkbox"/> Act 135-2014 ..... <input type="checkbox"/> Act 60-2019: Section ..... <input type="checkbox"/> Other: ..... <input type="checkbox"/>	
Fill in here if during the taxable year you disposed all the assets used in your industry or business <input type="checkbox"/>	Nature of business: NAICS _____ Percentage _____ %		Case or Concession Number	
Municipal Code	Indicate if you include with this return (See inst.): <input type="radio"/> 1 Audited Financial Statement <input type="radio"/> 2 Agreed Upon Procedures Report ("AUP") Puerto Rico CPA's College Stamp No. _____ <input type="radio"/> 3 Due diligence checklist form ("DDC") Accredited Agent-Specialist No. _____			
Indicate if the business derived income or claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable) (See instructions)				
<b>Concept</b>	<b>Indicate if you claimed expenses</b>		<b>Indicate if you derived 80% or more of the income from this activity</b>	
1 automobiles	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<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	<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	<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	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

# Tax form structure

- Sole Proprietorships
  - Individual Income Tax Return (Form 482.0)
    - Schedule J
    - Schedule K
    - Schedule L
    - Schedule M
    - Schedule N
- Partnerships & S-corps
  - Informative Income Tax Return Pass-Through Entity (Form 480.20 EC)
  - Form 482.0 R1

Form 480.20(EC) Rev. 04.16

Reviewer:	Liquidator:	20	COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY	20	Serial Number
Field audited by:			<b>INFORMATIVE INCOME TAX RETURN PASS-THROUGH ENTITY</b>		<b>OPTION 94</b> (Does not apply to Partnerships)
Date: / /			<input type="checkbox"/> 1 PARTNERSHIP <input type="checkbox"/> 2 SPECIAL PARTNERSHIP <input type="checkbox"/> 3 CORPORATION OF INDIVIDUALS		AMENDED RETURN
R M N			TAXABLE YEAR BEGINNING ON 20 AND ENDING ON 20		Receipt Stamp
Entity's Name			Employer Identification Number	Receipt Number: Amount Paid: <input type="checkbox"/> Check here if this is the first return filed as a partnership. Date of election to operate as Special Partnership or Corporation of Individuals: Day / Month / Year	
Postal address			Industrial Code Municipal Code		
Zip code			Telephone Number - Extension		
Location of Principal Industry or Business - Number, Street, City			Date created or incorporated		
Type of Principal Industry or Business			Day / Month / Year Place created or incorporated		
Merchant's Registration Number			Total Forms 480.60 EC		
<b>Part I Type of Exemption</b>					
1. Indicate if the entity has an exemption decree. If the answer is "Yes", indicate the act					
2. If the entity has an exemption decree, did it choose not to apply the exemption for this year?					
3. Is the entity a shareholder of other entity with an exemption decree currently in effect? (If it is more than one entity submit detail)					
Indicate: Entity's name Employer identification number					
<b>Part II Distributable share per category</b>					
1 Net long-term gain (or loss) on sale or exchange of capital assets (Schedule D Pass-Through Entity)					

<b>Schedule R1 Individual</b> Rev. Oct 28 22	<b>PASS-THROUGH ENTITIES</b>			<b>2022</b>
Taxable year beginning on and ending on		Social Security Number		
Taxpayer's name		Schedule R1 Individual of		
		Fill in one: <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both		
<b>Part I Adjusted Basis Determination of the Owner of one or more Pass-Through Entity</b>				
		<b>Column A</b>	<b>Column B</b>	
		<b>Column C</b>		
A. Type of form (See instructions)		1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	
B. Type of taxable year		3 <input type="radio"/> 480.60 F 4 <input type="radio"/> Disregarded	3 <input type="radio"/> 480.60 F 4 <input type="radio"/> Disregarded	
C. Did the entity choose the optional tax of Section 1071.10 or 1115.11 of the Code? (See instructions)		1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	
D. Name of entity		1 <input type="radio"/> Yes 2 <input type="radio"/> No	1 <input type="radio"/> Yes 2 <input type="radio"/> No	
E. Employer identification number				
F. Control number of Form 480.60 EC or 480.60 F (Does not apply to Federal Schedule K-1)				

# Tax form structure

- Sole Proprietorships
  - Individual Income Tax Return (Form 482.0)
    - Schedule J
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    - Schedule L
    - Schedule M
    - Schedule N
- Partnerships & S-corps
  - Informative Income Tax Return Pass-Through Entity (Form 480.20 EC)
  - Form 482.0 R1
- C-corps
  - Corporation Income Tax Return (Form 480.20)

Form 480.20 Rev. 10.21

Liquidator:	Reviewer:	2021	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	2021	Serial Number
Field audited by:		<b>Corporation Income Tax Return</b>			<input type="checkbox"/> AMENDED RETURN
Date ____/____/____					
TAXABLE YEAR BEGINNING ON ____ AND ENDING ON ____		TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL			
R M N		3 <input type="checkbox"/> 52-53 WEEKS: Taxable year beginning on ____ and ending on ____			
		4 <input type="checkbox"/> SHORT PERIOD: Beginning on ____ and ending on month ____			
Taxpayer's Name		Employer Identification Number		Payment Stamp	
Postal Address		Department of State Registry No.			
Zip Code		Industrial Code Municipal Code			
Location of Principal Industry or Business - Number, Street, City		Merchant's Registration Number			
Type of Principal Industry or Business (i.e. Hardware store, Cafeteria, etc.)		<input type="checkbox"/> Large Taxpayer (See inst.)		Receipt No. _____	
Manufacturer number (if applicable) NAICS Code		Telephone Number - Extension ( ) -		Amount: _____	
Check the corresponding box, if applicable		Date Incorporated Day ____ / Month ____ / Year ____		Type of Entity	
1 <input type="checkbox"/> First return 2 <input type="checkbox"/> Last return		CHANGE OF ADDRESS: <input type="checkbox"/> Yes <input type="checkbox"/> No		Indicate if you are member of a group of related entities	
		Place Incorporated: 1 <input type="checkbox"/> Domestic (PR)			

State, County, Combined  
statistical area

# State, County, Combined statistical area

## Sole proprietorships

<b>Schedule J Individual</b> Rev. Oct 28 22		<b>MANUFACTURING INCOME</b> Taxable year beginning on _____, _____ and ending on _____, _____		<b>2022</b>	
Taxpayer's name _____			Social Security Number _____		Schedule J No. _____
<b>Part I</b>	<b>Questionnaire</b>	Fill in here if it is a Disregarded Entity (See instructions) <input type="radio"/>			Fully Taxable ..... <input type="radio"/> Tax Incentives under:
Employer Identification Number	Fill in one: <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in here if this is your principal industry or business <input type="radio"/>	Date operations began: Day____ Month____ Year____		Act No. 26 of 1978 ..... <input type="radio"/> Act No. 8 of 1987 ..... <input type="radio"/> Act 135-1997 ..... <input type="radio"/> Act 73-2008 ..... <input type="radio"/> Act 83-2010 ..... <input type="radio"/> Act 1-2013 ..... <input type="radio"/> Act 135-2014 ..... <input type="radio"/> Act 60-2019:
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"/>		Accounting Method: <input type="radio"/> 1 Cash <input type="radio"/> 2 Accrual		Section ..... <input type="radio"/> Other: ..... <input type="radio"/>
Manufacturer Number	Location of Manufacturing Business - Number, Street and City			Number of employees	
Case or Concession Number	Nature of business:		NAICS _____	Percentage _____%	
Industrial Code	Municipal Code	Indicate if you include with this return (See inst.): <input type="radio"/> 1 Audited Financial Statement <input type="radio"/> 2 Agreed Upon Procedures Report ("AUP") Puerto Rico CPA's College Stamp No. _____ <input type="radio"/> 3 Due diligence checklist form ("DDC") Accredited Agent-Specialist No. _____			

- Similar fields exist for sale of goods (schedule K), farming income (schedule L), income from services rendered (schedule M), and rental income (schedule N)

# State, County, Combined statistical area

## Partnerships & S-Corps

Form 480.20(EC) Rev. 04.16

Reviewer:	Liquidator:	20	COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY	20	Serial Number	
Field audited by:		<b>INFORMATIVE INCOME TAX RETURN PASS-THROUGH ENTITY</b>			<b>OPTION 94</b> <input type="checkbox"/> (Does not apply to Partnerships)	
Date ____/____/____		<input type="checkbox"/> 1 PARTNERSHIP <input type="checkbox"/> 2 SPECIAL PARTNERSHIP <input type="checkbox"/> 3 CORPORATION OF INDIVIDUALS			AMENDED RETURN <input type="checkbox"/>	
R	M	N	TAXABLE YEAR BEGINNING ON ____, 20____ AND ENDING ON ____, 20____			Receipt Stamp
Entity's Name				Employer Identification Number		
Postal address				Industrial Code	Municipal Code	
				Telephone Number - Extension		
Zip code				Date created or incorporated		
Location of Principal Industry or Business - Number, Street, City				Day ____/Month ____/Year ____		
Type of Principal Industry or Business				Place created or incorporated		
Merchant's Registration Number				Total Forms 480.60 EC		
				Receipt Number: _____ Amount Paid: _____ <input type="checkbox"/> Check here if this is the first return filed as a partnership. Date of election to operate as Special Partnership or Corporation of Individuals: Day ____/Month ____/Year ____		

# State, County, Combined statistical area

## C-Corps

Form 480.20 Rev. 10.21

Liquidator:	Reviewer:	<b>2021</b>	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	<b>2021</b>	Serial Number
Field audited by:		<b>Corporation Income Tax Return</b>			<input type="checkbox"/> AMENDED RETURN
Date ____/____/____					TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL
R M N	3 <input type="checkbox"/> 52-53 WEEKS: Taxable year beginning on ____/____/____ and ending on ____/____/____				
		TAXABLE YEAR BEGINNING ON ____ AND ENDING ON ____			4 <input type="checkbox"/> SHORT PERIOD: Beginning on ____/____/____ and ending on month ____/____/____
Taxpayer's Name				Employer Identification Number	Payment Stamp
Postal Address				Department of State Registry No.	
Zip Code				Industrial Code Municipal Code	
Location of Principal Industry or Business - Number, Street, City				Merchant's Registration Number	
Type of Principal Industry or Business (i.e. Hardware store, Cafeteria, etc.)				<input type="checkbox"/> Large Taxpayer (See inst.)	
Manufacturer number (If applicable)				NAICS Code	Telephone Number - Extension
Check the corresponding box, if applicable				Date Incorporated	Receipt No.
1 <input type="checkbox"/> First return 2 <input type="checkbox"/> Last return				Day ____/Month ____/Year ____	Amount
3 <input type="checkbox"/> Change of period (See instructions)				Place Incorporated	Type of Entity
Contracts with Governmental Entities				1 <input type="checkbox"/> Domestic (PR)	Indicate if you are member of a group of related entities
<input type="checkbox"/> Yes <input type="checkbox"/> No				2 <input type="checkbox"/> Foreign	<input type="checkbox"/> Yes <input type="checkbox"/> No
E-mail Address of the Contact Person				Engage in trade or business in Puerto Rico	Group number
<input type="checkbox"/> Yes <input type="checkbox"/> No				<input type="checkbox"/> Yes <input type="checkbox"/> No	



Total receipts

# Total receipts

## Sole proprietorships

Schedule J Individual		MANUFACTURING INCOME		2022	
Rev. Oct 28 22		Taxable year beginning on _____ and ending on _____			
Taxpayer's name _____			Social Security Number _____		Schedule J No. _____
<b>Part I</b>	<b>Questionnaire</b>	Fill in here if it is a Disregarded Entity (See instructions) <input type="checkbox"/>			Fully Taxable ..... <input type="checkbox"/>
Employer Identification Number _____	Fill in one: <input type="checkbox"/> 1 Taxpayer <input type="checkbox"/> 2 Spouse	Fill in here if this is your principal industry or business <input type="checkbox"/>	Date operations began: Day _____ Month _____ Year _____	Tax Incentives under: Act No. 26 of 1978 ..... <input type="checkbox"/> Act No. 8 of 1987 ..... <input type="checkbox"/> Act 135-1997 ..... <input type="checkbox"/> Act 73-2008 ..... <input type="checkbox"/> Act 83-2010 ..... <input type="checkbox"/> Act 1-2013 ..... <input type="checkbox"/> Act 135-2014 ..... <input type="checkbox"/> Act 60-2019: Section _____ <input type="checkbox"/> Other: ..... <input type="checkbox"/>	
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="checkbox"/>		Accounting Method: <input type="checkbox"/> 1 Cash <input type="checkbox"/> 2 Accrual		
Manufacturer Number _____	Location of Manufacturing Business - Number, Street and City _____		Number of employees _____		
Case or Concession Number _____	Nature of business: NAICS _____ Percentage _____%				
Industrial Code _____	Municipal Code _____	Indicate if you include with this return (See inst.): <input type="checkbox"/> 1 Audited Financial Statement <input type="checkbox"/> 2 Agreed Upon Procedures Report ("AUP") Puerto Rico CPA's College Stamp No. _____ <input type="checkbox"/> 3 Due diligence checklist form ("DDC") Accredited Agent-Specialist No. _____			
Indicate if the business derived income or claimed expenses related to the ownership, use, maintenance and depreciation of the following concepts (fill in as applicable) (See instructions)					
Concept		Indicate if you claimed expenses		Indicate if you derived 80% or more of the income from this activity	
1 automobiles		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
2 vessels		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
3 airships		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
4 residential property outside of Puerto Rico		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Part II Manufacturing Income</b>				Regular Tax	Alternate Basic Tax
1. Income ..... (1)				00	00
2. Less: Cost of goods sold (Complete Part V) (See instructions) ..... (2)				00	00
3. Gross income (Subtract line 2 from line 1) ..... (3)				00	00
(Gross profit margin percentage: 2021 _____ 2022 _____ See instructions) ..... (3)				00	00
4. Less: Exempt amount under Act 135-2014 <input type="checkbox"/> 1 Up to \$40,000 <input type="checkbox"/> 2 Up to \$500,000 (See instructions) ..... (4)				00	00
5. Income for the current year (Subtract line 4 from line 3) ..... (5)				00	00
Rev. Oct 28 22 Schedule J Individual - Page 2					
<b>Part IV Determination of Gain or Loss</b>				Regular Tax	Alternate Basic Tax
1. Net income for the current year (Subtract line 46, Part III from line 5, Part II) ..... (1)				00	00
2. Less: Exempt amount _____ % of line 1 or \$ _____ (See instructions) ..... (2)				00	00
3. Adjusted net income (Subtract line 2 from line 1) ..... (3)				00	
4. Less: Net operating loss from previous years (Complete Part VIII) ..... (4)				00	
5. Gain (or loss) (Subtract line 4 from line 3) (Transfer the total to page 2, Part 1, line 2P of the return or Part I, line 3P, 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 such gain) ..... (5)				00	00

- Similar fields exist for sale of goods (schedule K), farming income (schedule L), income from services rendered (schedule M), and rental income (schedule N)

# Total receipts

## Partnerships & S-Corps

Form 480.20(EC) Rev. 04.16

Pass-Through Entity - Page 3

Part VIII Determination of the Net Operating Income (or Loss)		
1. Net sales of good or products (See instructions).....	(1)	00
Less: Cost of goods sold or direct costs of production		
2. Inventory at the beginning of the year <input type="checkbox"/> 1 "C" <input type="checkbox"/> 2 "C" or "MV" .....	(2)	00
3. Purchase of materials or merchandise .....	(3)	00
4. Direct wages .....	(4)	00
5. Other direct costs (From Part X, line 17) .....	(5)	00
6. Cost of goods available for sale (Add lines 2 through 5) .....	(6)	00
7. Less: Inventory at the end of the year <input type="checkbox"/> 1 "C" <input type="checkbox"/> 2 "C" or "MV" .....	(7)	00
8. Total cost of goods sold or direct costs of production (Subtract line 7 from line 6) .....	(8)	00
9. Gross profit on sales of goods or product (Subtract line 8 from line 1) .....	(9)	00
10. Gross profit from sales of services .....	(10)	00
11. Net gain (or loss) from property used in business other than capital asset (Schedule D Pass-Through Entity, Part IV, line 12) .....	(11)	00
12. Net gain (or loss) from property used in business and taxable as long term capital gain (Schedule D Pass-Through Entity, Part V, line 13) .....	(12)	00
13. Rent .....	(13)	00
14. Interest: (a) Subject to the preferential rate of 10%..... (b) Others .....	(14)	00
15. Income from commissions .....	(15)	00
16. Dividends from corporations: (a) Domestic..... (b) Foreign .....	(16)	00
17. Distributable share on net income from partnerships and special partnerships (Schedule R Pass-Through Entity) .....	(17)	00
18. Taxable farming income (Schedule L Pass-Through Entity, Part I, line 5) .....	(18)	00
19. Net income derived from the operations of an international financial entity that operates as a bank unit .....	(19)	00
20. Freight and fares .....	(20)	00
21. Royalties .....	(21)	00
22. Debt discharge (Submit Form 480.6A) .....	(22)	00
23. Public shows .....	(23)	00
24. Other payments reported in a Form 480.6A or 480.6B .....	(24)	00
25. Miscellaneous income .....	(25)	00
26. Total gross income (Add lines 9 through 25) .....	(26)	00
27. Less: Exempt amount under Act 135-2014 (See instructions) .....	(27)	00
28. Total income after the exemption under Act 135-2014 (Subtract line 27 from line 26) .....	(28)	00
29. Less: Total deductions (From Part XI, line 50) .....	(29)	00
30. Net operating income (or loss) before the deduction under Act 185-2014 (Subtract line 29 from line 28) .....	(30)	00
31. Deduction under Act 185-2014 .....	(31)	00
32. Operating net income (or loss) (Subtract line 31 from line 30) .....	(32)	00
33. Less: Total income, gains or losses reported to the partner or stockholder individually (See instructions) .....	(33)	00
34. Net income (or loss) from the industry or business of the entity (Subtract line 33 from line 32. Transfer to Part II, line 5, Column of "Amount") (See instructions) .....	(34)	00
35. Income tax from the proportional share of the partner or stockholder in the income of the pass-through entity (Transfer to Part II, line 5, Column of "Tax Withheld") (See instructions) .....	(35)	00

### Partnerships & S-Corps

Net sale of goods

Gross profit from sales of service

Rental income

Income from interest

Gross Income

Operating net income

# Total receipts

## C-Corps

Form 480.20 Rev. 10.21

Corporation - Page 2

Part I Determination of the Gross Operating Income		
<b>A. Sale of goods income and income from construction work</b>		
1. Net sales of goods or products and income from construction work (See instructions)	(1)	00
2. Less: Cost of goods sold or direct costs of production (From Part V, line 7)	(2)	00
3. Gross profit (or loss) on sale of goods or products (Subtract line 2 from line 1) (Gross profit margin percentage: 2020 ____% 2021 ____%. See instructions)	(3)	00
<b>B. Manufacturing income</b>		
4. Income	(4)	00
5. Less: Cost of goods sold or direct costs of production (From Part V, line 7)	(5)	00
6. Manufacturing gross profit (or loss) (Subtract line 5 from line 4) (Gross profit margin percentage: 2020 ____% 2021 ____%. See instructions)	(6)	00
<b>C. Services income</b>		
7. Gross income on sale of services (a) Rendered directly by the corporation \$ _____ and (b) Earned through partnerships and special partnerships \$ _____	(7)	00
<b>D. Other income</b>		
8. Net capital gain (Schedule D Corporation, Part IV, line 21)	(8)	00
9. Net gain (or loss) from the sale of property other than capital assets (Schedule D Corporation, Part V, line 22)	(9)	00
10. Rent (Total \$ _____) (See instructions)	(10)	00
11. Interests: (a) Subject to the preferential rate of 10% \$ _____ (b) Others \$ _____	(11)	00
12. Dividends from corporations: (a) Domestic \$ _____ (b) Foreign \$ _____	(12)	00
13. Distributable share on net income from partnerships and special partnerships (Schedule R Corporation, Part III, line 5)	(13)	00
14. Distributable share on net income subject to preferential rates from partnerships and special partnerships (See instructions)	(14)	00
15. Net income derived from the operations of an international financial entity that operates as a bank unit	(15)	00
16. Freight and fares	(16)	00
17. Royalties	(17)	00
18. Debt discharge (Form 480.6A)	(18)	00
19. Public shows	(19)	00
20. Other payments reported in a Form 480.6A or 480.6B	(20)	00
21. Miscellaneous income (Submit detail)	(21)	00
22. Total income (Add lines 3 and 6 through 21)	(22)	00
23. Less: Exempt amount under Act 135-2014 (See instructions) (Services income \$ _____)	(23)	00
24. Total income after the exemption under Act 135-2014 (Subtract line 23 from line 22)	(24)	00

### C-Corps

Gross Income from construction  
Gross profit from construction  
Gross profit from manufacturing  
Income from manufacturing  
Gross income from services  
Income from capital gains  
Income from sale of assets  
Rental income  
Total income  
Net total income  
Interest Income



# Total receipts

## C-Corps (cont.)

Part III		Determination of Net Income (or Loss) Subject to Normal Tax and Surtax		Regular Tax		Alternative Minimum Tax	
1.	Total income (From Part I, line 24)	(1)		00		00	
2.	Total deductions (From Part II, line 57)	(2)		00		00	
3.	<b>Net operating income (or loss)</b> (Subtract line 2 from line 1)	(3)		00		00	
4.	Less: Net operating loss deduction from preceding year (Submit Schedule G Corporation. Cannot exceed 90% of line 3)	(4)		00			
5.	<b>Net income (or loss)</b> (Subtract line 4 from line 3)	(5)		00		00	
6.	Less: Dividends received from domestic corporations (See instructions)	(6)		00			
7.	<b>Net income subject to normal tax</b> (Subtract line 6 from line 5)	(7)		00			
8.	Less: Surtax net income deduction (Check here if comes from Form AS 2652.1 <input type="checkbox"/> )	(8)		00			
9.	<b>Net income subject to surtax</b> (Subtract line 8 from line 7)	(9)		00			

# Total receipts

## Summary

### **Sole Proprietorships**

Gross Income (manufacturing)  
Income (manufacturing)  
Net income (manufacturing)  
Gross income (sale of goods)  
Income (sale of goods)  
Net income (sale of goods)  
Gross Income (farming)  
Income (farming)  
Net income (farming)  
Income (services rendered)  
Income less subcontracted services (services rendered)  
Net income (services rendered)  
Income (rent)  
Net income (rent)

### **Partnerships & S-Corps**

Net sale of goods  
Gross profit from sales of service  
Rental income  
Income from interest  
Gross Income  
Operating net income

### **C-Corps**

Gross Income from construction  
Gross profit from construction  
Gross profit from manufacturing  
Income from manufacturing  
Gross income from services  
Income from capital gains  
Income from sale of assets  
Rental income  
Total income  
Net total income

# Industry Classification (NAICS)

# Industry Classification (NAICS)

## Sole proprietorships

Schedule J Individual		MANUFACTURING INCOME			2022		
Rev. Oct 28 22		Taxable year beginning on _____, _____ and ending on _____, _____					
Taxpayer's name				Social Security Number		Schedule J No. _____	
<b>Part I Questionnaire</b>		Fill in here if it is a Disregarded Entity (See instructions) <input type="radio"/>				Fully Taxable ..... <input type="radio"/>	
Employer Identification Number	Fill in one: <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse		Fill in here if this is your principal industry or business <input type="radio"/>	Date operations began: Day____ Month____ Year____		Tax Incentives under:	
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"/>			Accounting Method: <input type="radio"/> 1 Cash <input type="radio"/> 2 Accrual		Act No. 26 of 1978 ..... <input type="radio"/>	
Manufacturer Number	Location of Manufacturing Business - Number, Street and City			Number of employees		Act No. 8 of 1987 ..... <input type="radio"/>	
Case or Concession Number	Nature of business: NAICS _____			Percentage _____%		Act 135-1997 ..... <input type="radio"/>	
Industrial Code	Municipal Code	Indicate if you include with this return (See inst.): <input type="radio"/> 1 Audited Financial Statement <input type="radio"/> 2 Agreed Upon Procedures Report ("AUP")					Act 73-2008 ..... <input type="radio"/>
		Puerto Rico CPA's College Stamp No. _____					Act 83-2010 ..... <input type="radio"/>
		<input type="radio"/> 3 Due diligence checklist form ("DDC") Accredited Agent-Specialist No. _____					Act 1-2013 ..... <input type="radio"/>
							Act 135-2014 ..... <input type="radio"/>
							Act 60-2019: Section ..... <input type="radio"/>
							Other: ..... <input type="radio"/>

- Similar fields exist for sale of goods (schedule K), farming income (schedule L), income from services rendered (schedule M), and rental income (schedule N)



# Industry Classification (NAICS)

## Partnerships & S-Corps

Form 480.20(EC) Rev. 04.16

Reviewer:	Liquidator:	20__	COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY		20__	Serial Number	
Field audited by:		<b>INFORMATIVE INCOME TAX RETURN PASS-THROUGH ENTITY</b>				<b>OPTION 94</b> <input type="checkbox"/> (Does not apply to Partnerships)	
Date __/__/__		<input type="checkbox"/> 1 PARTNERSHIP <input type="checkbox"/> 2 SPECIAL PARTNERSHIP <input type="checkbox"/> 3 CORPORATION OF INDIVIDUALS				AMENDED RETURN <input type="checkbox"/>	
R	M	N	TAXABLE YEAR BEGINNING ON __, 20__ AND ENDING ON __, 20__				Receipt Stamp
Entity's Name			Employer Identification Number				
Postal address			Industrial Code		Municipal Code		
Zip code			Telephone Number - Extension				
Location of Principal Industry or Business - Number, Street, City			Date created or incorporated				
Type of Principal Industry or Business			Day __/Month __/Year __				
Merchant's Registration Number			Place created or incorporated				Receipt Number: _____ Amount Paid: _____
			Total Forms 480.60 EC				<input type="checkbox"/> Check here if this is the first return filed as a partnership.
							Date of election to operate as Special Partnership or Corporation of Individuals: Day __/Month __/Year __

More recent 280.20(EC) instructions (2022) indicate that NAICS codes are requested

[INSTRUCCIONES PLANILLA INFORMATIVA INGRESOS SOCIEDADES ESPECIALES Rev. 01.10 \(pr.gov\)](#)

# Industry Classification (NAICS)

## C-Corps

Form 480.20 Rev. 10.21

Liquidator:	Reviewer:	2021	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	2021	Serial Number
Field audited by:		<b>Corporation Income Tax Return</b>			<input type="checkbox"/> AMENDED RETURN
Date ____/____/____					TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL
R	M				N
		TAXABLE YEAR BEGINNING ON ____ AND ENDING ON ____			4 <input type="checkbox"/> SHORT PERIOD: Beginning on ____/____/____ and ending on month ____/____/____
Taxpayer's Name				Employer Identification Number	Payment Stamp
Postal Address				Department of State Registry No.	
Zip Code				Industrial Code Municipal Code	
Location of Principal Industry or Business - Number, Street, City				Merchant's Registration Number	
Type of Principal Industry or Business (i.e. Hardware store, Cafeteria, etc.)				<input type="checkbox"/> Large Taxpayer (See inst.)	
Manufacturer number (If applicable)				Telephone Number - Extension	Receipt No. _____
NAICS Code				Date Incorporated	Amount: _____
Check the corresponding box, if applicable				Day ____/ Month ____/ Year ____	Type of Entity
1 <input type="checkbox"/> First return 2 <input type="checkbox"/> Last return				Place Incorporated	Indicate if you are member of a group of related entities <input type="checkbox"/> Yes <input type="checkbox"/> No
3 <input type="checkbox"/> Change of period (See instructions)				1 <input type="checkbox"/> Domestic (PR) 2 <input type="checkbox"/> Foreign	
Contracts with Governmental Entities <input type="checkbox"/> Yes <input type="checkbox"/> No		E-mail Address of the Contact Person <input type="checkbox"/> Yes <input type="checkbox"/> No		Engage in trade or business in Puerto Rico <input type="checkbox"/> Yes <input type="checkbox"/> No	Group number

IDs: EINs/SSNs

# IDs: EINs/SSNs

## Sole proprietorships

Schedule J Individual		MANUFACTURING INCOME			2022	
Rev. Oct 28 22		Taxable year beginning on _____, _____ and ending on _____				
Taxpayer's name _____				Social Security Number _____		
Schedule J No. _____						
<b>Part I Questionnaire</b>		Fill in here if it is a Disregarded Entity (See instructions) <input type="radio"/>				
Employer Identification Number _____		Fill in one: <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse		Fill in here if this is your principal industry or business <input type="radio"/>		
Merchant's Registration Number _____		Date operations began: Day _____ Month _____ Year _____		Accounting Method: <input type="radio"/> 1 Cash <input type="radio"/> 2 Accrual		
Manufacturer Number _____		Fill in here if during the taxable year you disposed all the assets used in your industry or business <input type="radio"/>		Number of employees _____		
Case or Concession Number _____		Location of Manufacturing Business - Number, Street and City _____		Percentage _____%		
Industrial Code _____		Municipal Code _____		Indicate if you include with this return (See inst.): <input type="radio"/> 1 Audited Financial Statement <input type="radio"/> 2 Agreed Upon Procedures Report ("AUP")		
		Puerto Rico CPA's College Stamp No. _____		Other: _____		
		<input type="radio"/> 3 Due diligence checklist form ("DDC") Accredited Agent-Specialist No. _____				

- Similar fields exist for sale of goods (schedule K), farming income (schedule L), income from services rendered (schedule M), and rental income (schedule N)

# IDs: EINs/SSNs

## Partnerships & S-Corps

Form 480.20(EC) Rev. 04.16

Reviewer:	Liquidator:	20	COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY	20	Serial Number
Field audited by:		INFORMATIVE INCOME TAX RETURN PASS-THROUGH ENTITY			OPTION 94 <input type="checkbox"/> (Does not apply to Partnerships)
Date ____/____/____		TAXABLE YEAR BEGINNING ON ____/____/____ AND ENDING ON ____/____/____			
R M N		<input type="checkbox"/> 1 PARTNERSHIP <input type="checkbox"/> 2 SPECIAL PARTNERSHIP <input type="checkbox"/> 3 CORPORATION OF INDIVIDUALS			AMENDED RETURN <input type="checkbox"/>
Entity's Name		Employer Identification Number			Receipt Stamp
Postal address		Industrial Code Municipal Code			
Zip code		Telephone Number - Extension			
Location of Principal Industry or Business - Number, Street, City		Date created or incorporated			
Type of Principal Industry or Business		Day ____/Month ____/Year ____			
Merchant's Registration Number		Place created or incorporated			Receipt Number: _____ Amount Paid: _____
		Total Forms 480.60 EC			<input type="checkbox"/> Check here if this is the first return filed as a partnership.
		Date of election to operate as Special Partnership or Corporation of Individuals: Day ____/Month ____/Year ____			

Schedule R1 Individual Rev. Oct 28 22		PASS-THROUGH ENTITIES		2022	
Taxpayer's name		Taxable year beginning on ____ and ending on ____		Social Security Number	
Schedule R1 Individual ____ of ____		<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse <input type="radio"/> 3 Both		Fill in one:	
Part I Adjusted Basis Determination of the Owner of one or more Pass-Through Entity		Column A		Column B	
A. Type of form (See instructions).....		1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1		1 <input type="radio"/> 480.60 EC 2 <input type="radio"/> K-1	
B. Type of taxable year .....		3 <input type="radio"/> 480.60 F 4 <input type="radio"/> Disregarded		3 <input type="radio"/> 480.60 F 4 <input type="radio"/> Disregarded	
C. Did the entity choose the optional tax of Section 1071.10 or 1115.11 of the Code? (See instructions) .....		1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal		1 <input type="radio"/> Calendar 2 <input type="radio"/> Fiscal	
D. Name of entity .....		1 <input type="radio"/> Yes 2 <input type="radio"/> No		1 <input type="radio"/> Yes 2 <input type="radio"/> No	
E. Employer identification number .....					
F. Control number of Form 480.60 EC or 480.60 F (Does not apply to Federal Schedule K-1) .....					
G. Electronic filing confirmation number of Form 480.60 EC or 480.60 F (Does not apply to Federal Schedule K-1) .....					

# IDs: EINs/SSNs

## C-Corps

Form 480.20 Rev. 10.21

Liquidator:	Reviewer:	<b>2021</b>	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	<b>2021</b>	Serial Number
Field audited by:		<b>Corporation Income Tax Return</b>			<input type="checkbox"/> AMENDED RETURN
Date ____/____/____					TAXABLE YEAR: 1 <input type="checkbox"/> CALENDAR 2 <input type="checkbox"/> FISCAL
R	M				N
TAXABLE YEAR BEGINNING ON ____ AND ENDING ON ____		4 <input type="checkbox"/> SHORT PERIOD: Beginning on ____/____/____ and ending on month ____/____/____			
Taxpayer's Name			Employer Identification Number		
Postal Address			Department of State Registry No.		
Zip Code			Industrial Code Municipal Code		
Location of Principal Industry or Business - Number, Street, City			Merchant's Registration Number		
Type of Principal Industry or Business (i.e. Hardware store, Cafeteria, etc.)			<input type="checkbox"/> Large Taxpayer (See inst.)		
Manufacturer number (If applicable)			Telephone Number - Extension ( ) -		
NAICS Code			Date Incorporated		
Check the corresponding box, if applicable			Day ____ / Month ____ / Year ____		
1 <input type="checkbox"/> First return 2 <input type="checkbox"/> Last return			Place Incorporated		
3 <input type="checkbox"/> Change of period (See instructions)			1 <input type="checkbox"/> Domestic (PR) 2 <input type="checkbox"/> Foreign		
Contracts with Governmental Entities			Indicate if you are member of a group of related entities		
<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Yes <input type="checkbox"/> No		
E-mail Address of the Contact Person			Engage in trade or business in Puerto Rico		
<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Yes <input type="checkbox"/> No		
Group number					

Number of employees  
& wages paid



# Number of employees / wages paid

## Sole proprietorships

Schedule J Individual		MANUFACTURING INCOME			2022	
Rev. Oct 28 22		Taxable year beginning on _____, _____ and ending on _____, _____				
Taxpayer's name			Social Security Number		Schedule J No. _____	
<b>Part I</b>	<b>Questionnaire</b>	Fill in here if it is a Disregarded Entity (See instructions) <input type="radio"/>			Fully Taxable ..... <input type="radio"/>	
Employer Identification Number	Fill in one: <input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	Fill in here if this is your principal industry or business <input type="radio"/>	Date operations began: Day ____ Month ____ Year ____		Tax Incentives under:	
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"/>		Accounting Method: <input type="radio"/> 1 Cash <input type="radio"/> 2 Accrual		Act No. 26 of 1978 ..... <input type="radio"/>	
Manufacturer Number	Location of Manufacturing Business - Number, Street and City		<b>Number of employees</b>		Act No. 8 of 1987 ..... <input type="radio"/>	
Case or Concession Number	Nature of business: NAICS _____ Percentage _____ %				Act 135-1997 ..... <input type="radio"/>	
Industrial Code	Municipal Code	Indicate if you include with this return (See inst.): <input type="radio"/> 1 Audited Financial Statement <input type="radio"/> 2 Agreed Upon Procedures Report ("AUP")				Act 73-2008 ..... <input type="radio"/>
		Puerto Rico CPA's College Stamp No. _____				Act 83-2010 ..... <input type="radio"/>
		<input type="radio"/> 3 Due diligence checklist form ("DDC") Accredited Agent-Specialist No. _____				Act 1-2013 ..... <input type="radio"/>
						Act 135-2014 ..... <input type="radio"/>
						Act 60-2019: Section ..... <input type="radio"/>
						Other: ..... <input type="radio"/>

Part III		Operating Expenses and Deductions	
<b>A. Deductions that must be reported in an informative return:</b>			
1. Salaries, commissions and bonuses to employees (See instructions).	(1)	00	00
2. Salaries paid to young university students (Total \$ _____) Department of the Treasury's Internship Program (Total \$ _____) (See inst.)	(2)	00	00
3. Payments for services rendered in Puerto Rico (See instructions).	(3)	00	00

- Similar fields exist for sale of goods (schedule K), farming income (schedule L), income from services rendered (schedule M), and rental income (schedule N)



# Number of employees / wages paid

## Partnerships & S-Corps

Form 480.20(EC) Rev. 04.16

Pass-Through Entity - Page 3

Part VIII		Determination of the Net Operating Income (or Loss)	
1. Net sales of good or products (See instructions) .....	(1)		00
Less: Cost of goods sold or direct costs of production			
2. Inventory at the beginning of the year <input type="checkbox"/> 1 "C" <input type="checkbox"/> 2 "C" or "MV" .....	(2)		00
3. Purchase of materials or merchandise .....	(3)		00
4. Direct wages .....	(4)		00
5. Other direct costs (From Part X, line 17) .....	(5)		00
6. Cost of goods available for sale (Add lines 2 through 5) .....	(6)		00

Part XIX		Questionnaire	
1. Did the entity keep any part of its records on a computerized system during this year? .....	(1)	SI	NO
2. The entity's books are in care of: Name _____ Address _____ E-mail _____ Telephone _____			
3. Indicate the book accounting method for tax purposes: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify): _____			
4. Did the entity file the following documents?: (a) Informative Return (See instructions) .....	(4a)		
(b) Withholding Statement (Form 499R-2/W-2PR) .....	(4b)		
5. Are financial statements audited by a CPA licensed in Puerto Rico included with this return? (Required if the gross income exceeds \$3,000,000,) .....	(5)		
6. Did the entity is member of a group of related persons? (Apply only to corporations of individuals) .....	(6)		
7. Did the entity claim expenses related to the ownership, use, maintenance			
9. Does the entity currently have an election under Section 340 of the Puerto Rico Income Tax Act of 1954 at the closing of the last taxable year before July 1, 1995? (Applies only to Special Partnerships) .....	(9)	SI	NO
10. Did the entity have earnings or profits related to periods when it was not a pass-through entity, or received in liquidations or reorganizations? .....	(10)		
Enter the amount _____			
11. Is the entity a partner in any partnership or special partnership? (If more than one, submit detail) .....	(11)		
Name _____			
Employer identification number of the inferior partnership or special partnership _____			
Enter the proportion or participation _____			
12. Enter the amount of charitable contributions to municipalities (See instructions) _____			
13. Did the entity received income from a temporary investment during the first 36 months of starting an eligible operation or the trade or business? .....	(13)		
14. Number of partners or stockholders _____			
15. Number of employees _____			
16. Did you received exempt income? (Submit Schedule IE Pass-Through			

# Number of employees / wages paid

## C-Corps

Form 480.20 Rev. 10.21

Corporation - Page 6

Part XII Questionnaire		YES	NO	N/A
1. If a foreign corporation, indicate if the trade or business in Puerto Rico was held as a branch	(1)			
2. If a branch, indicate the percent that represents the income from sources within Puerto Rico from the total income of the corporation: _____%				
3. Did the corporation keep any part of its records on a computerized system during this year?	(3)			
4. The corporation's books are in care of: Name _____ Address _____ E-mail _____ Telephone _____				
5. Indicate the book accounting method for tax purposes: 1 <input type="checkbox"/> Cash 2 <input type="checkbox"/> Accrual 3 <input type="checkbox"/> Other (specify): _____				
6. Did the corporation file the following documents?: (a) Informative Return (Forms 480.6A, 480.6B, 480.6C, 480.6SP) .... (6a) (b) Withholding Statement (Form 499R-2/W-2PR) ..... (6b)				
7. Is the volume of business of the entity or aggregated volume of business of the group of related entities, if the entity is a member of said group, \$10,000,000 or more? (See instructions) ..... (7) (a) Do you include audited financial statements, as established in Section 1061.15 of the Code? (See instructions) ..... (7a) CPA Association Stamp Number _____ (b) Do you include Schedule PCI - Uncertain Tax Positions? ..... (7b) (c) If the entity is a member of a group of related entities and the volume of business is not more than \$1,000,000, do you include audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section 1061.15(a)(5)(A) of the Code? ... (7c) CPA Association Stamp Number _____				
8. If the entity is not a member of a group of related entities, is the volume of business of the entity equal to or more than \$3,000,000 but less than \$10,000,000? ..... (8) (a) Do you include audited financial statements or agreed-upon procedures signed by a CPA licensed in Puerto Rico, as established in Section 1061.15(a)(3) of the Code? ..... (8a) CPA Association Stamp Number _____				
9. Number of employees during the year: _____				
10. Did the corporation claim expenses related to the ownership, use, maintenance and depreciation of: (a) Vehicles? ..... (10a) (b) Vessels? ..... (10b) (1) Did more than 80% of the total income was derived from activities exclusively related to fishing or transportation of passengers or cargo or lease? ..... (10b1) (c) Aircrafts? ..... (10c) (1) Did more than 80% of the total income was derived from activities exclusively related to transportation of passengers or cargo or lease? ..... (10c1)				
(d) Residential property outside of Puerto Rico? ..... (10d) (1) Did more than 80% of the total income was derived from activities exclusively related to the lease of property to non related persons? ..... (10d1)				
11. Did the corporation claim expenses connected to: (a) Housing? (except business employees) ..... (11a) (b) Employees attending conventions or meetings outside Puerto Rico or the United States? ..... (11b)				
12. Did the corporation distribute dividends other than stock dividends or distributions in liquidation in excess of the corporation's current and accumulated earnings? If "Yes", indicate the amount \$ ..... (12)				
13. Is the corporation a partner in any special partnership or partnership? (If more than one, submit detail) ..... (13) Name of the Special Partnership or Partnership _____ Employer identification number _____				
14. Did you receive exempt income? (Submit Schedule IE Corporation) ..... (14)				
15. Enter the amount corresponding to charitable contributions to municipalities included in Part II, line 55: \$ ..... (15)				
16. Indicate if insurance premiums were paid to an unauthorized insurer..... (16)				
17. Employer's number assigned by the Department of Labor and Human Resources: _____				
18. Number of stockholders: ..... (a) Is any of the corporation stockholders a nonresident individual or foreign corporation? ..... (18a) (1) Indicate the participation percentage of the total nonresident stockholders or foreign corporations ..... % (2) Indicate the origin country of the foreign stockholder _____				
19. Did you incur or pay expenses to stockholders, persons or related entities outside of Puerto Rico? ..... (19) (a) Do you have a pricing transfer study? (If you answer "Yes", include Form AS 6175 - Certification of Compliance and Transfer Pricing Study Availability) ..... (19a) (b) Did you receive an administrative determination that allows you to claim the total deduction? (If you answer "Yes", include copy of the determination) ..... (19b)				
20. Did the corporation claim expenses related to services provided by nonresidents of Puerto Rico? ..... (20) (a) Did you pay the corresponding sales and use tax? ..... (20a)				
21. Did the corporation claim depreciation expenses for tangible personal property acquired outside Puerto Rico? ..... (21) (a) Did you pay the corresponding sales and use tax? ..... (21a)				
22. Did the corporation pay deemed dividend during the previous year? If "Yes", indicate the amount \$ ..... (22)				
23. Did you request to change the accounting period? ..... (23) Date of request _____ Date of approval _____				

# Number of employees / wages paid

## C-Corps (cont.)

Part II Deductions		Regular Tax		Alternative Minimum Tax	
<b>A. Deductions that must be reported on informative return:</b>					
1.	Compensation to directors (See instructions Part X) .....	(1)	00		00
2.	Compensation to officers (See instructions Part XI) .....	(2)	00		00
3.	Salaries, commissions and bonuses to employees (See instructions) .....	(3)	00		00
4.	Salaries paid to young university students (Total \$ _____) Internship Program of the Department of the Treasury (Total \$ _____) (See instructions) .....	(4)	00		00

Additional Items

# Additional Items Requested

- Taxpayers first/last name (Sole Props, Partnerships, S-Corps)
- Sole Props
  - Spouse first/last name
  - Indicator of Schedule J-N being filed
  - Percentage of business belonging to NAICS
  - Indicator of principal business
- Date operations began/incorporated (All LFO)
- Business/Owner Name (for ILBD)