Form 482.0(C) Rev. 06.12

Liquidator:	Reviewer:	20__	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	20__	Serial Number
Field audited by:					
Date _____/ _____/ _____					⬭ AMENDED RETURN
R M N					Receipt Stamp

COMPOSITE RETURN
PARTNERS AND INDIVIDUAL MEMBERS OF PARTNERSHIPS AND LIMITED LIABILITY COMPANIES

TAXABLE YEAR BEGINNING ON _____, ____ AND ENDING ON _____, ____

Name of the Partnership or Limited Liability Company

Postal Address

Zip Code

Location of Principal Industry or Business (Number, Street, City)

Check the corresponding box, if applicable:

⬭ First return ⬭ Last return

Employer Identification Number

Industrial Code | Municipal Code

Telephone Number - Extension

( ) -

Date Created

Day____/ Month____/ Year_____

Place Created

CHANGE OF ADDRESS

⬭ Yes ⬭ No

Part I QUESTIONNAIRE

1. Type of taxpayer: ⬭ Partnership ⬭ Limited Liability Company
2. Number of partners or members for whom this composite return is being filed _____
3. Percentage share of the partnership represented by the partners included on line 2 _____
4. Number of partners or members who are United States citizens _____
5. Number of partners or members who are NOT United States citizens _____
6. Only with respect to partners or members who are United States citizens, indicate:
   (a) Number of spouses _____ (b) Number of dependents _____

Part II DETERMINATION OF TAX

1. Income subject to ordinary rates (From Part V, line 3)			(1)	00
2. Less:				
A) Personal exemption – Partners or members who are United States citizens (Line 4, Part I x $3,500)	(2A)	00		
B) Personal exemption – Spouses of partners or members who are United States citizens (Line 6(a), Part I x $3,500)	(2B)	00		
C) Exemption for dependents – (Line 6(b), Part I x $2,500)	(2C)	00		
D) Total personal exemption and exemption for dependents			(2D)	00
3. Net income (Subtract line 2(D) from line 1)			(3)	00
4. Net income subject to 0% rate (Line 2, Part I x $5,000)			(4)	00
5. Net income subject to 33% rate (Subtract line 4 from line 3)			(5)	00
6. Tax (Line 5 x 33%)			(6)	00
7. Income subject to 10% rate (From Part V, line 6)	(7)	00		
8. Tax (Line 7 x 10%)			(8)	00
9. Income subject to ____% rate (From Part V, line 9)	(9)	00		
10. Tax (Line 9 x ____%)			(10)	00
11. Income subject to ____% rate (From Part V, line 12)			(11)	00
12. Tax (Line 11 x ____%)	(12)	00		
13. Total tax determined (Add lines 6, 8, 10 and 12)			(13)	00
14. Credit for taxes paid to the United States, its possessions and foreign countries (See instructions)			(14)	00
15. Net tax (Subtract line 14 from line 13)			(15)	00

Part III CREDITS AND TAXES PAID

1. A) Credit for investment in the Capital Investment Fund, Tourism Fund, other funds or direct investment	(1A)	00
B) Credit attributable to losses in the Capital Investment Fund or other funds	(1B)	00
C) Credit for tax withheld at source from dividends and interest	(1C)	00
D) Credit for the purchase of tax credits (Submit detail)	(1D)	00
E) Employee retention credit	(1E)	00
F) Other credits not included on the preceding lines (Submit detail) (See instructions)	(1F)	00
G) Credit for Quarterly Estimated Tax Payments	(1G)	00
H) Amount paid with automatic extension of time	(1H)	00
2. Total Credits and Taxes Paid	(2)	00

Part IV TAX DUE OR PAID IN EXCESS

1. Tax paid in excess	(1)	00
A) Contribution to the San Juan Bay Estuary Special Fund	(1A)	00
B) Contribution to the Special Fund for the University of Puerto Rico	(1B)	00
C) To be refunded	(1C)	00
D) To be credited to estimated tax for 2012	(1D)	00
2. Amount of tax due	(2)	00
A) Less: Amount paid with return	(2A)	00
B) Plus: Interest	(2B)	00
C) Surcharges	(2C)	00
D) Penalties	(2D)	00
3. Balance of Tax Due	(3)	00

Retention Period: Ten (10) years

Part V COMPUTATION OF TAXABLE INCOME

		Total Amount	
1. **Income (or losses) subject to ordinary tax rates**			
A) Net income (or loss) from the trade or business of the partnership or limited liability company	(1A)		00
B) Short-term gain (or loss) on sale or exchange of capital assets	(1B)		00
C) Loss on sale or exchange of property used in the business	(1C)		00
D) Net income (or loss) from partially exempt income (Net of exemption)	(1D)		00
E) Distributable share on income or loss from partnerships or special partnerships owned by the partnership or limited liability company	(1E)		00
F) Other income	(1F)		00
G) Total (Add lines (A) through (F))	(1G)		00
2. Charitable contributions(See instructions)	(2)		00
3. Total income subject to ordinary rates (Subtract line 2 from line 1(G))	(3)		00
4. **Income (or losses) subject to 10% rate**			
A) Long-term gain (or loss) on sale or exchange of capital assets	(4A)		00
B) Gain on sale or exchange of property used in the business	(4B)		00
C) Eligible distribution of dividends from corporations	(4C)		00
D) Distributable share on income or loss from partnerships or special partnerships owned by the partnership or limited liability company	(4D)		00
E) Interest income from deposits in financial institutions located in Puerto Rico	(4E)		00
F) Interest incomer from certain bonds, notes, obligations and mortgages (See instructions)	(4F)		00
G) Gain (or loss) on sale or exchange of substantially all assets dedicated to an activity under Act 78-1993 (Net of exemption)	(4G)		00
H) Other income	(4H)		00
I) Total (Add lines (A) through (H))	(4I)		00
5. Charitable contributions (See instructions)	(5)		00
6. Total income subject to 10% rate (Subtract line 5 from line 4(I))	(6)		00
7. **Income (or losses) subject to ____% rate**			
A) Distributable share on income or loss from partnerships or special partnerships owned by the partnership or limited liability company	(7A)		00
B) Other income	(7B)		00
C) Total (Add lines (A) and (B))	(7C)		00
8. Charitable contributions (See instructions)	(8)		00
9. Total income subject to ____% rate (Subtract line 8 from line 7(C))	(9)		00
10. **Income (or losses) subject to ____% rate**			
A) Distributable share on income or loss from partnerships or special partnerships owned by the partnership or limited liability company	(10A)		00
B) Other income	(10B)		00
C) Total (Add lines (A) and (B))	(10C)		00
11. Charitable contributions (See instructions)	(11)		00
12. Total income subject to ____% rate (Subtract line 11 from line 10(C))	(12)		00
13. Total income (Add lines 3, 6, 9 and 12)	(13)		00

I declare under penalty of perjury that this return (including schedules and statements attached) has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. The declaration of the person who prepares this return is with respect to the information received, and this information may be verified.

Name of Managing Partner, Officer or Agent (Print)		Signature of Managing Partner, Officer or Agent		Date
Specialist's name (Print)		Name of the Firm or Business		
Registration No.	Employer identification number	Self - employed Specialist (fill-in here) ⬭	Specialist's signature	Date

NOTE TO TAXPAYER: Indicate if you made payments for the preparation of your return: ⬭ Yes ⬭ No. If you answered "Yes", require the Specialist's signature and registration number.

Retention Period: Ten (10) years

Schedule I (C)
Rev. 03.12

INDIVIDUAL PARTNER OR MEMBER COMPOSITE RETURN
Affidavit

(To be filed with Form 482(C) or 482.0(C))

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

2011

Name	Social Security Number
Address	**Personal Circumstances** Citizen of the United States: ☐ Yes ☐ No If yes: Personal Exemptions (1 if single, 2 if married) _____ Number of dependents _____

The undersigned taxpayer under oath, being duly sworn, hereby certifies and agrees as follows:

1. My name, social security number, address and personal circumstances are as stated above.

2. I was not a resident of Puerto Rico during any part of the captioned taxable year.

3. I am a partner or member of the pass-through entity described in Item 4.

4. Name of Entity: _____

Entity's Employer Identification Number: _____

Entity's address: _____

_____

Type of Entity: ☐ Partnership
☐ Limited liability company (LLC)

Taxpayer's participation in the entity's income, gains or losses: _____%

5. The type of income for which this affidavit and agreement applies is:

☐ Distributed or undistributed Puerto Rico income from a partnership

☐ Distributed or undistributed Puerto Rico income from an LLC taxed as a partnership

6. I have no other Puerto Rico source income or source of income taxable in Puerto Rico other than from the entity described in item 4.

7. I agree to be included in the composite return to be filed by the entity described in item 4, and that any refund resulting thereof be disbursed to said entity.

8. This affidavit applies for the captioned taxable year.

The undersigned understands that any false statement contained herein could be punished by fine, imprisonment or both.

Under penalties of perjury, I declare that I have examined this affidavit and agreement and, to the best of my knowledge and belief, it is true, correct and complete.

Signature of partner or member	Date

Retention Period: Ten (10) years