



Departamento de Hacienda

Planilla de Contribución sobre Ingresos de Individuos Confirmación de Radicación Electrónica

Individual Income Tax Return
Confirmation of Electronic Filing

Año 2016 - Tax Year 2016

Nombre del Contribuyente **Ricardo A Rossello Nevares**
Taxpayer Name

Número de Seguro Social del Contribuyente [REDACTED]
Taxpayer Social Security Number

Nombre del Cónyuge **Beatriz Rivera**
Spouse Name

Número de Seguro Social del Cónyuge [REDACTED]
Spouse Social Security Number

Número de Confirmación [REDACTED]
Confirmation Number

Fecha y Hora de Radicación **16/04/2017 10:26:02 AM**
Date and Time of Filing

Fecha de Pago
Payment Date

Cantidad Pagada Electrónicamente
Amount Paid Electronically

Número de Ruta / Tránsito
Routing Number

Número de Cuenta
Account Number

Balance Pendiente de Pago
Amount Due

Contribución Pagada en Exceso **11,682**
Amount Overpaid

Acreditar a Contribución Estimada del Próximo Año **11,682**
Credit to Estimated Tax for Next Year

Aportación al Fondo Especial para el Estuario de la Bahía de San Juan ..
Amount to be Contributed to the San Juan Bay Estuary Special Fund

Aportación al Fondo Especial para la Universidad de Puerto Rico
Amount to be Contributed to the University of Puerto Rico Special Fund

Cantidad a Reintegrar
Refund Amount

Mediante cheque por correo - Via check by mail

Mediante depósito directo - Via direct deposit

UNIQUE FORM

2016

GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY

2016

Serial Number

Liquidator Reviewer

INDIVIDUAL INCOME TAX RETURN

FOR CALENDAR YEAR 2016 OR TAXABLE YEAR BEGINNING ON

Grid with letters R, G, RO, V1, V2, P1, P2, N, D1, D2, E, A, M

1 January, 2016 AND ENDING ON 31 December, 2016

- AMENDED RETURN
DECEASED DURING THE YEAR
TAXPAYER SPOUSE
SURVIVING SPOUSE FILES ANOTHER RETURN FOR THE TAXABLE YEAR

Taxpayer's Name: Ricardo A. Rossello Nevares
Postal Address
Spouse's First Name and Initial: Beatriz Rivera
Home Address
E-Mail Address: virgiliocpa@gmail.com

Taxpayer's Social Security Number
Date of Birth: 7/3/1979
Sex: M
Spouse's Social Security Number
Spouse's Date of Birth: 4/1/1985
Sex: M
Home Telephone: (787) 721-7000
Work Telephone: (787) 721-7000

Receipt Stamp: 16/04/2017 10:26:02 AM

Questionnaire: YES NO
A. United States Citizen?
B. Resident of Puerto Rico during the entire year?
C. Did you generate income during the period that you were not resident of PR?
D. Other excluded or tax exempt income?
E. Resident individual investor?
F. Partner of a partnership subject to tax under the Federal Internal Revenue Code?
G. Active military service in a combat zone during the taxable year?

H. HIGHEST SOURCE OF INCOME:
I. FILING STATUS AT THE END OF THE TAXABLE YEAR:
1. Married
2. Individual taxpayer
3. Married filing separately
GOVERNMENT CONTRACT: Taxpayer Spouse

GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.

Table with columns for Refund and Payment, listing amounts overpaid and tax due.

AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND
Type of account: Checking Savings
Routing/transit number
Account number
Account in the name of

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.

Signatures: Taxpayer's Signature, Spouse's Signature, Specialist's Signature (Virgilio Vega III)
Date: 16/04/2017
Registration Number: 6073

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.

Part 1		A-Income Tax Withheld		B-Wages, Commissions, Allowances and Tips	
1. Wages, Commissions, Allowances and Tips		8,478.00		48,046.00	
ATTACH ALL YOUR WITHHOLDING STATEMENTS (Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).					
Total of withholding statements with this return		8,478.00		48,046.00	
C. Federal Government Wages (Total of W-2 Forms with this return)		Income Tax Withheld		Federal Wages	
0		0.00		0.00	
2. Other Income (or Losses):					
A) Total distributions from qualified retirement plans (Schedule D Individual, Part IV, line 24)				0.00	
B) Gain (or loss) from sale or exchange of capital assets (Schedule D Individual, Part V, line 34 or 35, as applicable)				242.00	
C) Interests (Schedule FF Individual, Part I, line 5)				0.00	
D) Dividends from corporations (Schedule FF Individual, Part II, line 4)				371.00	
E) Distributions from Governmental Plans (Schedule F Individual, Part II, line 3)				0.00	
F) Distributions from Individual Retirement Accounts and Educational Contribution Accounts (Schedule F Individual, Part I, line 2)				0.00	
G) Other income (Schedule F Individual, Part V, line 4 and Schedule FF Individual, Part III, line 4)				0.00	
H) Income from annuities and pensions (Schedule H Individual, Part II, line 12)				0.00	
I) Gain (or loss) from industry or business (Schedule K Individual, Part II, line 12)				0.00	
J) Gain (or loss) from farming (Schedule L Individual, Part II, line 14)				0.00	
K) Gain (or loss) from professions and commissions (Schedule M Individual, Part II, line 8)				0.00	
L) Gain (or loss) from rental business (Schedule N Individual, Part II, line 9)				0.00	
M) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1)				0.00	
N) Net long-term capital gain on Investment Funds (Submit Schedule Q1)				0.00	
O) Distributable share on profits from partnerships, special partnerships and corporations of individuals (Submit Schedule R Individual)				0.00	
P) Distributions from deferred compensation plans and/or qualified retirement plans (partial or lump-sum not due to separation from service or plan termination) (Schedule F Individual, Part III or IV, line 1, as applicable)				0.00	
Q) Income from salaries, wages, compensations or public shows received by a nonresident individual (Form 480.6C)				0.00	
R) Alimony received (Payer's social security No. _____) (23)				0.00	
3. Total Income (Add lines 1B, 1C and 2A through 2R)				48,659.00	
4. Alimony Paid (Recipient's social security No. _____) (26) (Judgment No. _____) (27)				0.00	
5. Adjusted Gross Income (Subtract line 4 from line 3)				48,659.00	
6. Total Deductions (Schedule A Individual, Part I, line 11 or Part II, line 6)				9,171.00	
7. Personal Exemption (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500)				7,000.00	
8. Exemption for Dependents (Complete Schedule A1 Ind., see instructions):		A) (03) 1 x \$2,500 (05) 2,500.00			
Joint custody or married filing separately → B) (04) _____ x \$1,250 (06) _____					
Total Exemption for Dependents (Add lines 8A and 8B)				2,500.00	
9. Additional Personal Exemption for Veterans (\$1,500 per veteran. If both spouses are veterans, \$3,000)				0.00	
10. Total Deductions and Exemptions (Add lines 6 through 9)				18,671.00	
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)				29,988.00	
12. Allowable deduction under Act 185-2014 (See instructions)				0.00	
13. NET TAXABLE INCOME (Subtract line 12 from line 11. If line 12 is more than line 11, enter zero)				29,988.00	
14. TAX (21) <input checked="" type="radio"/> 1 Tax Table <input type="radio"/> 2 Preferential rates (Schedule A2 Individual) <input type="radio"/> 3 Nonresident alien <input type="radio"/> 4 Form SC 2668				1,818.00	
15. General 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)				0.00	
16. REGULAR TAX BEFORE THE CREDIT (Add lines 14 and 15)				1,818.00	
17. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions)				0.00	
18. NET REGULAR TAX (Subtract line 17 from line 16)				1,818.00	
19. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions)				0.00	
20. Credit for alternate basic tax (Schedule O Individual, Part III, line 4)				0.00	
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)				1,818.00	
22. Recapture of credit claimed in excess (Schedule B Individual, Part I, line 3)				0.00	
23. Tax credits (Schedule B Individual, Part II, line 28)				0.00	
24. TAX LIABILITY (Subtract line 23 from the sum of lines 21 and 22. If it is less than zero, enter zero)				1,818.00	
25. TAX WITHHELD, PAID AND REIMBURSABLE CREDIT:					
A) Tax withheld on wages (Add lines 1A and 1C of Part 1 or lines 1A and 2A of Schedule CO Individual)		8,478.00			
B) Other payments and withholdings (Schedule B Individual, Part III, line 22)		5,022.00			
C) American Opportunity Tax Credit (Submit Schedule B2 Individual) (Does not apply to married filing separately)		0.00			
D) Amount paid with automatic extension of time		0.00			
E) Total Tax Withheld, Paid and Reimbursable Credit (Add lines 25A through 25D)				13,500.00	
26. AMOUNT OF TAX DUE (If line 25E is less than line 24, enter the difference here; otherwise, enter on line 27)				0.00	
27. Excess of Tax Withheld, Paid and Reimbursable Credit				11,682.00	
28. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part II, line 21)				0.00	
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.				11,682.00	

THE AMOUNT SHOWN ON LINE 29 SHALL BE TRANSFERRED TO THE CORRESPONDING LINE OF PAGE 1.

Schedule A Individual

Rev. Feb 02 17

DEDUCTIONS APPLICABLE TO INDIVIDUAL TAXPAYERS

2016

Taxable year beginning on 1 January, 2016 and ending on 31 December, 2016

Taxpayer's name
Ricardo A Rossello Nevares

Social Security Number

Part I Deductions Applicable to Individual Taxpayers (See instructions)

1. Home mortgage interest

Table with columns: Name of entity to which payment was made, Mortgage, Loan Number, Employer Identification Number, Amount. Includes entries for principal and second residences.

Home mortgage interest of the principal residence not reported on Form 480.7A (See instructions) 00 (09)
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions) 00 (10)
Loan Discounts (Points) Paid Directly by Borrower (See instructions) 00 (11)
a) Total home mortgage interest paid 9,171 00 (12)
b) Limit (Multiply the sum of Part 1, line 5 of the return and line 1, Part III of Schedule L Individual by 30% and enter here) 16,126 00 (13)
c) Allowable deduction for mortgage interest (Enter the smaller of lines 1(a), 1(b) 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) (14)(See instructions) 9,171 00 (15)

2. Casualty loss on your principal residence (See instructions) 00 (16)

3. Medical expenses (Part III, line 3) 00 (17)

4. Charitable contributions (Part III, line 8) 00 (18)

5. Loss of personal property as a result of certain casualties (See instructions) 00 (19)

6. Contributions to governmental pension or retirement systems 00 (20)

7. Contributions to individual retirement accounts (Do not exceed from \$5,000 or \$10,000 if married):

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

Total contributions to individual retirement accounts 00 (30)

8. Contributions to health savings accounts with a high annual deductible medical plan (See instructions):

Table with columns: Institution, Account No., Employer Ident. No., Contribution.

Annual Deductible (31) Type of coverage: 1 Individual, 2 Individual and age 55 or older, 3 Family, 4 Family and age 55 or older. Effective date (38)

Table with columns: Institution, Account No., Employer Ident. No., Contribution.

Annual Deductible (32) Type of coverage: 1 Individual, 2 Individual and age 55 or older, 3 Family, 4 Family and age 55 or older. Effective date (40)

Total contributions (Add the smaller amount between the contribution and the annual deductible of each account) 00 (41)

9. Educational Contribution Account (Schedule A1 Individual, Part II, line (21)) (See instructions) 00 (42)

10. Interest paid on students loans at university level (See instructions):

Table with columns: Financial Inst., Loan No., Employer Ident. No., Amount.

Total interest paid on students loans 00 (53)

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) 9,171 00 (54)

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) 00 (55)

2. Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return) 00 (56)

3. Total Gross Income (Add lines 1 and 2) 00 (57)

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) 0.00 % (58)

5. Total deductions applicable to individual taxpayers (Part 1, line 11) 00 (59)

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) 00 (60)

Taxpayer's name

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) Other Contributions	Nature of Organization	(C) Conservation Easement and Museological Institutions	(D) Contributions to Municipalities
(01)		00	00	(35)	(49)	00
(02)		00	00	(36)	(50)	00
(03)		00	00	(37)	(51)	00
(04)		00	00	(38)	(52)	00
(05)		00	00	(39)	(53)	00
(06)		00	00	(40)	(54)	00
(07)		00	00	(41)	(55)	00
(08)		00	00	(42)	(56)	00
(09)		00	00	(43)	(57)	00
(10)		00	00	(44)	(58)	00
(11)		00	00	(45)	(59)	00
(12)		00	00	(46)	(60)	00
(13)		00	00	(47)	(61)	00
(14)		00	00	(48)	(62)	00
1. Total Columns A, B, C and D	(15)	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 other 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

ELECTRONICALLY FILED

ELECTRONICALLY FILED

ELECTRONICALLY FILED

Schedule A1 Individual

Rev. Feb 02 17

**DEPENDENTS AND BENEFICIARIES
OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

2016

Taxable year beginning on 1 January, 2016 and ending on 31 December, 2016

Taxpayer's name




Ricardo A Rossello Nevares

Part I

Dependent's Information (See instructions)

58

IMPORTANT INFORMATION

-  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)	Claudia	Rossello	Rivera	0	21/08/2014	Daughter	N	
(02)				0				
(03)				0				
(04)				0				
(05)				0				
(06)				0				
(07)				0				
(08)				0				
(09)				0				
(10)				0				
(11)				0				
(12)				0				
(13)				0				
(14)				0				
(15)				0				
(16)				0				
(17)				0				
(18)				0				
(19)				0				
(20)				0				

* See instructions.

Part II Beneficiaries of Educational Contribution Accounts (See instructions)

57

Table with 21 rows (01-20) and a total row (21). Columns include Name, Initial, Last Name, Second Last Name, Date of Birth, Relationship, Social Security Number, Financial Institution, Account Number, Employer Identification Number, Who contributes (Taxpayer/Spouse), and Contributed Amount. Each row has a '00' in the final column. A large diagonal watermark 'ELECTRONICALLY FILED' is present across the table.

Schedule B Individual

Rev. Feb 02 17

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

2016

Taxable year beginning on 1 January, 2016 and ending on 31 December, 2016

Taxpayer's name

Ricardo A Rossello Nevares

Part I Recapture of Credits Claimed in Excess

Table with 3 columns: Column A, Column B, Column C. Rows include Name of entity, Employer identification No., Creditor for (Tourism Development, Solid Waste Disposal, etc.), and summary rows 1-4.

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

A. CREDITS SUBJECT TO MORATORIUM

Table with 2 columns: Description and Amount. Rows 1-11 covering credits subject to moratorium.

B. CREDITS NOT SUBJECT TO MORATORIUM

Table with 2 columns: Description and Amount. Rows 12-29 covering credits not subject to moratorium.

Part III Other Payments and Withholdings

Table with 22 rows for 'Other Payments and Withholdings'. Columns include line number, description, form reference, amount, and total. Total for Part III is 5,022.00.

Part IV Breakdown of the Purchase of Tax Credits

Table for 'Breakdown of the Purchase of Tax Credits'. Includes sections A (Credits Subject to Moratorium) and B (Credits Not Subject to Moratorium). Total for Part IV is 24.00.

Schedule D Individual

Rev. Feb 02 17

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

2016

Taxable year beginning on 1 January, 2016, and ending on 31 December, 2016

Taxpayer's name

Ricardo A Rossello Nevares

Part I Short-Term Capital Assets Gains and Losses (Held one year or less)

52

Description and Location of Property	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
			(01) 00	00	00	(04) 00
			(02) 00	00	00	(05) 00
			(03) 00	00	00	(06) 00
1. Net short-term capital gain (or loss)						(07) 00
2. Net short-term capital gain on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 and/or G Individual, as applicable. See instructions)						(08) 00
3. Distributable share on net short-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F)						(09) 00
4. Distributable share on net short-term capital gain (or loss) from Pass-through Entities (Submit Form 480.60 EC. See instructions)						(10) 00
5. Net short-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net short-term capital gain (or loss) from Employees - Owned Special Corporations (Submit detail. See instructions)						(11) 00
6. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)						(12) 00
7. Net short-term capital gain (or loss) (Add lines 1 through 6)						(13) 00

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

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(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
AAAPortfolio UBS	0	04/09/2012	21/10/2016	(14) 6,155 00	6,155 00	00	(17) 00	(20) 00
UBS	0	04/09/2012	21/10/2016	(15) 39,945 00	39,703 00	00	(18) 00	(21) 242 00
	0			(16) 00	00	00	(19) 00	(22) 00
8. Net long-term capital gain (or loss)								(23) 242 00
9. Net long-term capital gain (or loss) on sale of your principal residence and/or sole proprietorship business (Submit Schedule D1, D3 and/or G Individual, as applicable. See instructions)								(24) 00
10. Distributable share on net long-term capital gain (or loss) from Estates or Trusts (Submit Form 480.60 F)								(25) 00
11. Distributable share on net short-term capital gain (or loss) from Pass-through Entities (Submit Form 480.60 EC. See instructions)								(26) 00
12. Lump-sum distributions from variable annuity contracts - Taxpayer (See instructions)								(27) 00
13. Lump-sum distributions from variable annuity contracts - Spouse (See instructions)								(28) 00
14. Net long-term capital gain (or loss) on investment funds or attributable to direct investment and not through a Capital Investment Fund, or distributable share on net long-term capital gain (or loss) from Employees - Owned Special Corporations (Submit detail. See instructions)								(29) 00
15. Excess of deductions over the income derived from an activity that is not your principal industry or business (See instructions)								(30) 00
16. Net long-term capital gain (or loss) (Add lines 8 through 15)								(31) 242 00

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

53

Description and Location of Property	Fill in if you Prepaid	(A) Date Acquired (Day/Month/Year)	(B) Date Sold (Day/Month/Year)	(C) Sale Price	(D) Adjusted Basis	(E) Selling Expenses	(F) Gain or Loss
	0			(01) 00	00	00	(02) 00
17. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____)							(02) 00
	0			(03) 00	00	00	(04) 00
18. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____)							(04) 00
	0			(05) 00	00	00	(06) 00
19. Net long-term capital gain (or loss) under Act: _____ (Decree No. _____)							(06) 00

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
20. Taxable at 20% - Taxpayer	00	(07)	00		00
21. Taxable at 20% - Spouse	00	(08)	00		00
22. Taxable at 10% - Taxpayer	00	(09)	00		00
23. Taxable at 10% - Spouse	00	(10)	00		00
24. 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

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

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
25. Enter the gains determined on lines 7, 16 and 17 through 19 in the corresponding Column	00	242	00	00	00
26. Enter the losses determined on lines 7, 16 and 17 through 19 in the corresponding Column	00	00	00	00	00
27. If one or more of Columns B through E reflect a loss on line 26, add them and apply the total proportionally to the gains in the other Columns (See instructions)		00	00	00	00
28. Subtract line 27 from line 25. If any Column reflected a loss on line 26, enter zero here		242	00	00	00
29. Apply the loss from line 26, Column A proportionally to the gains in Columns B through E (See instructions)		00	00	00	00
30. Subtract line 29 from line 28	00	242	00	00	00
31. Add the total of Columns B through E, line 30. However, if line 25 does not reflect any gain in Columns B through E, you must enter the total amount of line 26, Columns A through E					242
32. Net capital gain (or loss) for the current year (Add line 25, Column A and line 31. If the result is more than zero, continue with line 33. If the result is less than zero, do not complete lines 33 and 34 and go to line 35)					242
33. Less: Net capital loss carryover (Enter in Column D the total net capital loss not used in previous years (Part VI, line 37). Enter in Column E the smaller between the amount of line 33, Column D or the result of line 32 by 80%. This is the deductible amount)				00	00
34. Net capital gain (Subtract line 33, Column E from line 32. 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 32 is more than zero, complete Part VII)					242
35. If line 32 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 32, or b) (\$1,000)					00
36. Capital loss available for next year (If line 32 is more than zero, subtract line 33, Column E from line 33, Column D. If line 32 is less than zero, add lines 32 and 33D less line 35)					00

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
(18)	00	00	00	
(19)	00	00	00	
(20)	00	00	00	
(21)	00	00	00	
(22)	00	00	00	
(23)	00	00	00	
(24)	00	00	00	
37. Total net capital loss carryover. (Transfer this amount to Part V, line 33, Column D of this Schedule)				00

Taxpayer's name Ricardo A Rossello Nevares	Social Security Number
--	------------------------

Part VII Determination of the Net Long-Term Capital Gain - For Each Tax Rate

	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 25 of Column A, Part V. In the case of long-term gains, transfer the amount on line 30, Columns B through E, Part V, as it corresponds)..... ⁽⁵⁴⁾	00	242 00 ⁽⁵⁷⁾	00 ⁽⁶¹⁾	00 ⁽⁶⁵⁾	00 ⁽⁶⁹⁾	242 00 ⁽⁷³⁾	242 00 ⁽⁷⁹⁾
2. Allowable amount as net capital loss not used in previous years claimed on Schedule D Individual (Transfer the amount included on line 33, 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)..... ⁽⁵⁵⁾	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)..... ⁽⁵⁶⁾	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%		100 % ⁽⁵⁸⁾	% ⁽⁶²⁾	% ⁽⁶⁶⁾	% ⁽⁷⁰⁾	100 % ⁽⁷⁴⁾	
5. Capital loss carryforward attributable to long-term transactions (Columns B through E) (Multiply line 3 - Column A by line 4 of each Column)..... ⁽⁵⁹⁾	00	00 ⁽⁶³⁾	00 ⁽⁶⁷⁾	00 ⁽⁷¹⁾	00 ⁽⁷⁵⁾	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)		242 00 ⁽⁶⁰⁾				242 00 ⁽⁷⁶⁾	
(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 F through H, as it corresponds, line 4(a) of Schedule A2 Individual)			00 ⁽⁶⁴⁾	00 ⁽⁶⁸⁾	00 ⁽⁷²⁾	00 ⁽⁷⁷⁾	
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).....						242 00 ⁽⁷⁸⁾	
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 34, Part V of this Schedule).....							242 00 ⁽⁸⁰⁾

Retention Period: Ten (10) years

Schedule FF Individual

Rev. Feb 02 17

INTERESTS, DIVIDENDS AND MISCELLANEOUS INCOME

2016

Taxable year beginning on 1 January, 2016 and ending on 31 December, 2016

Taxpayer's name

Ricardo A Rossello Nevares

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 subject to withholding from financial institutions (17%)	Interest subject to withholding from financial institutions (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		00	00	00	00	00
b) Total from Schedule F Individual, Part I, Columns C, D and E..... (12)			00	00	00	00	00	00	00
c) Total (Add lines 1(a) and 1(b))..... (13)			00	00	00	00	00	00	00
2. Less: Expenses related to the purchase of investments (See instructions)..... (13)			00	00	00	00	00	00	00
3. Less: Interest exemption (See instructions)..... (13)			00	00	00	00	00	00	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 and F through H, as applicable, of Schedule A2 Individual)..... (14)			00	00	00	00	00	00	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..... (14)			00	00	00	00	00	00	00

Retention Period: Ten (10) years

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	
Transferred from 480.6B	(01)		149	00		00		00		00
Transferred from 480.6A	(02)			00		00		00		222 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			149	00		00		00		222 00
2. Less: Expenses related to the purchase of investments (See instructions)				00		00		00		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, and F through H, as applicable, of Schedule A2 Individual)			149	00		00		00		222 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)			371	00		00		00		222 00

Part III Miscellaneous Income				Column A	Column B
Payer's name	Employer Identification Number	Account Number		Miscellaneous Income	Income from Prizes and Contests
	(24)			00	00
	(25)			00	00
	(26)			00	00
	(27)			00	00
	(28)			00	00
1. Amount received				00	00
2. Less: Expenses related to the production of these income (See instructions)				00	00
3. Subtotal (Subtract line 2 from line 1)				00	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)				00	00

Schedule IE Individual

Rev. Feb 02 17

EXCLUDED AND EXEMPT INCOME

Taxable year beginning on 1 January, 2016 and ending on 31 December, 2016

2016

Taxpayer's name

Fill in one: (01)

Social Security Number

Ricardo A Rosello Nevares

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

Table with 3 columns: Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Life insurance, Donations, Compensation for injuries or sickness, etc.

Part II Exemptions from Gross Income

Table with 3 columns: Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Fringe benefits, Interest upon the following instruments, Dividends, Expenses of priests or ministers, etc.

Part III Total

Summary table with 3 columns: Description, Items Considered for the Home Mortgage Interest Limitation, and Items subject to Alternate Basic Tax. Rows include Total of items considered for the home mortgage interest limitation and Total of items subject to alternate basic tax.