

EXHIBIT J

U.S. Individual Income Tax Return 2004

(99) IRS Use Only - Do not write or staple in this space.

OMB No. 1545-0074

Label

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning ending

Your first name **Anibal** M.I. Last name **S Acevedo-Vila** Suffix

If a joint return, spouse's first name **Luisa** M.I. Last name **Gándara-Menéndez** Suffix

Home address (number and street) if you have a P.O. box see page 16 Apt. no.

Urb. Terranova, #F 13 5th Street

City, town or post office **Guaynabo** State **PR** ZIP code **00989-5435**

Your social security number **583-33-9304**

Spouse's social security number **583-76-9279**

Important!
You must enter your SSN(s) above

Presidential Election Campaign (See page 16.)

Note: Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund?
 Yes No Spouse Yes No

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here

4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child (see page 17)

Check only one box.

Exemptions

6 a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 18)
Gabriela	Acevedo-Gándara	597-24-7204	Daughter	<input checked="" type="checkbox"/>
Juan C.	Acevedo-Gándara	597-30-5442	Son	<input checked="" type="checkbox"/>

d Total number of exemptions claimed **4**

Income Attach Form(s) W-2 here. Also attach Forms W-2's and 1099-R if tax was withheld. If you did not get a W-2, see page 19.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	149,514
8 a Taxable interest. Attach Schedule B if required	8a	
b Tax-exempt interest. Do not include on line 8a	8b	
9 a Ordinary dividends. Attach Schedule B if required	9a	
b Qualified dividends (see page 20)	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	
14 Other gains or (losses). Attach Form 4797	14	
15 a IRA distributions	15a	
b Taxable amount (see page 22)	15b	
16 a Pensions and annuities	16a	
b Taxable amount (see page 22)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20 a Social security benefits	20a	
b Taxable amount (see page 24)	20b	
21 Other income. List type and amount (see page 24)	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	149,514

Adjusted Gross Income

23 Educator expenses (see page 26)	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 IRA deduction (see page 26)	25	
26 Student loan interest deduction (see page 28)	26	
27 Tuition and fees deduction (see page 29)	27	
28 Health savings account deduction. Attach Form 2889	28	
29 Moving expenses. Attach Form 3903	29	
30 One-half of self-employment tax. Attach Schedule SE	30	
31 Self-employed health insurance deduction (see page 30)	31	
32 Self-employed SEP, SIMPLE, and qualified plans	32	
33 Penalty on early withdrawal of savings	33	
34 a Alimony paid b Recipient's SSN	34a	
35 Add lines 23 through 34a	35	
36 Subtract line 35 from line 22. This is your adjusted gross income	36	149,514

Tax and Credits

Standard Deduction for--

People who checked any box on line 38a or 38b or who can be claimed as a dependent see page 31

All others: Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

Table with columns for line number, description, and amount. Includes lines 37-56 covering tax and credits.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 57-62 covering other taxes.

Payments

If you have a qualifying child, attach Schedule EIC

Table with columns for line number, description, and amount. Includes lines 63-70 covering payments.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Table with columns for line number, description, and amount. Includes lines 71-73 covering refund.

Amount You Owe

Table with columns for line number, description, and amount. Includes lines 74-75 covering amount you owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes Complete the following. [X] No

Sign Here

Joint return? See page 17 Keep a copy for your records

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid

Preparer's Use Only

Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name, address, and ZIP code, State, ZIP code.

SCHEDULE A
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2004
Attachment
Sequence No **07**

Department of the Treasury
Internal Revenue Service (89)

▶ Attach to Form 1040.

▶ See instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number
583-33-9304

Anibal S Acevedo-Vilá and Luisa Gándara-Menéndez

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see page A-2)	1		
2	Enter amount from Form 1040, line 37	2	149,514	
3	Multiply line 2 by 7.5% (.075)	3	11,214	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid	5 State and local (check only one box):	5	39,445	
(See page A-2.)	a <input checked="" type="checkbox"/> Income taxes, or	6	62	
	b <input type="checkbox"/> General sales taxes (see page A-2)	7		
	6 Real estate taxes (see page A-3)	8		
	7 Personal property taxes			
	8 Other taxes. List type and amount ▶			
	9 Add lines 5 through 8	9		39,507
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	13,513	
(See page A-3.)	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶	11		
Name	Address	12		
Note.	TIN	13		
Personal interest is not deductible	12 Points not reported to you on Form 1098. See page A-4 for special rules	14		13,513
	13 Investment interest. Attach Form 4952 if required. (See page A-4)			
	14 Add lines 10 through 13			
Gifts to Charity	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15		
If you made a gift and got a benefit for it, see page A-4.	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16		
	17 Carryover from prior year	17		
	18 Add lines 15 through 17	18		
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19		
Job Expenses and Other Miscellaneous Deductions	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20		
(See page A-5.)	21 Tax preparation fees	21		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22		
	23 Add lines 20 through 22	23		
	24 Enter amount from Form 1040, line 37	24	149,514	
	25 Multiply line 24 by 2% (.02)	25	2,990	
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ▶	27		
Total Itemized Deductions	28 Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?	28		52,816
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 39			
	<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter			

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2004

Attachment
Sequence No. **19**

Name **Anibal S Acevedo-Vilá and Luisa Gándara-Meréndez** Identifying number as shown on page 1 of your tax return **583-33-9304**

Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive income
- b High withholding tax interest
- c Financial services income
- d Shipping income
- e Dividends from a DISC or former DISC
- f Certain distributions from a foreign sales corporation (FSC) or former FSC
- g Lump-sum distributions
- h Section 901(j) income
- i Certain income re-sourced by treaty
- j General limitation income

k Resident of (name of country) ▶ **United States**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession	Puerto Rico			
1 Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions): Wages				
	149,514			1
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	39,355			
b Other deductions (attach statement)				
c Add lines 3a and 3b	39,355			
d Gross foreign source income (see instructions)	149,514			
e Gross income from all sources (see instructions)	149,514			
f Divide line 3d by line 2e (see instructions)	1.00000			
g Multiply line 3c by line 3f	39,355			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions)	13,461			
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3a, 4a, 4b, and 5	52,816			6
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2				7
				149,514
				52,816
				96,698

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued										
		In foreign currency				In U.S. dollars						
		Taxes withheld at source on:			(s) Other foreign taxes paid or accrued	Taxes withheld at source on:			(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))		
(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(t) Dividends		(u) Rents and royalties	(v) Interest					
A		12/31/2004								36,919	36,919	
B												
C												
											36,919	
8	Add lines A through C, column (x). Enter the total here and on line 9, page 2										8	36,919

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	36,919	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	36,919	
12	Reduction in foreign taxes (see page 15 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		36,919
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions)	14	96,698	
15	Adjustments to line 14 (see page 16 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	96,698	
17	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.</i>	17	96,698	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		1.00000
19	Individuals: Enter the amount from Form 1040, line 43. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions</i>	19		14,544
20	Multiply line 19 by line 18 (maximum amount of credit)	20		14,544
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions)	21		14,544

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		14,544
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 15	32		
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 45; Form 1040NR, line 47; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	33		14,544

AMT

Foreign Tax Credit (Individual, Estate, or Trust)

Attach to Form 1040, 1040NR, 1041, or 990-T. See separate instructions.

OMB No 1545-0121

2004

Attachment Sequence No. 19

Form 1116

Department of the Treasury Internal Revenue Service (99)

Name Anibal S Acevedo-Vila and Luisa Gándara-Menéndez

Identifying number as shown on page 1 of your tax return 583-33-9304

Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions.

Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive income, b High withholding tax interest, c Financial services income, d Shipping income, e Dividends from a DISC or former DISC, f Certain distributions from a foreign sales corporation (FSC) or former FSC, g Lump-sum distributions, h Section 901(j) income, i Certain income re-sourced by treaty, j General limitation income

k Resident of (name of country) United States

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

Table with columns for Foreign Country or U.S. Possession (A, B, C) and Total. Rows include: 1 Enter the name of the foreign country or U.S. possession (Puerto Rico), 1 Gross income from sources within country shown above and of the type checked above page 13 of the instructions (149,514), Deductions and losses (Caution: See pages 13 and 14 of the instructions), 2 Expenses definitely related to the income on line 1 (attach statement), 3 Pro rata share of other deductions not definitely related, 3a Certain itemized deductions or standard deduction (see instructions), 3b Other deductions (attach statement), 3c Add lines 3a and 3b, 3d Gross foreign source income (see instructions) (149,514), 3e Gross income from all sources (see instructions) (149,514), 3f Divide line 3d by line 3e (see instructions) (1.000000), 3g Multiply line 3c by line 3f, 4 Pro rata share of interest expense (see instructions), 4a Home mortgage interest (use worksheet on page 13 of the instructions) (13,513), 4b Other interest expense, 5 Losses from foreign sources, 6 Add lines 2, 3a, 4a, 4b, and 5 (13,513), 7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 (136,001)

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Table for Foreign Taxes Paid or Accrued. Columns: Country, Credit is claimed for taxes (you must check one) (m) Paid (checked), (n) Accrued, Foreign taxes paid or accrued (In foreign currency, In U.S. dollars), (s) Other foreign taxes paid or accrued, (t) Dividends, (u) Rents and royalties, (v) Interest, (w) Other foreign taxes paid or accrued, (x) Total foreign taxes paid or accrued (add cols. (t) through (v)). Rows: A, B See form 1116 for details, C, 8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 (36,919)

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Form 1116 (2004)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	36,919	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	36,919	
12	Reduction in foreign taxes (see page 15 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		36,919
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions)	14	136,001	
15	Adjustments to line 14 (see page 16 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1118, you must complete line 19.)	16	136,001	
17	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions	17	136,001	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		1.00000
19	Individuals: Enter the amount from Form 1040, line 43. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1, or the total of Form 990-T lines 36 and 37. Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.	19		20,280
20	Multiply line 19 by line 18 (maximum amount of credit)	20		20,280
21	Enter the smaller of line 13 or line 20. If this is the only Form 1118 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions)	21		20,280

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29	20,280	
30	Add lines 22 through 29	30		20,280
31	Enter the smaller of line 19 or line 20	31		18,252
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 15	32		
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 45; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	33		18,252

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

Attachment
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Anibal S Acevedo-Vilá and Luisa Gándara-Menéndez

583-33-9304

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1	96,698
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 37	2	
3	Taxes from Schedule A (Form 1040), line 9	3	39,507
4	Enter the home mortgage interest adjustment, if any, from line 8 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 28	5	
6	If Form 1040 line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page 3 1 of the instructions for Schedules A & B (Form 1040)	6	(204)
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.)	28	136,001

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)		
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
	Single or head of household	\$12,500	\$40,250
	Married filing jointly or qualifying widow(er)	150,000	58,000
	Married filing separately	75,000	29,000
	If line 28 is over the amount shown above for your filing status, see page 6 of the instructions.		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	78,001
31	<ul style="list-style-type: none"> If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 28% (.28). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	20,280
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32	18,252
33	Tentative minimum tax. Subtract line 32 from line 31	33	2,028
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040 line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must be refigured without using Schedule J (see page 8 of the instructions)	34	
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0- Enter here and on Form 1040, line 44	35	2,028

Form **1040-V**

Payment Voucher

OMB No 1545-0074

Department of the Treasury
Internal Revenue Service (99)

Do not staple or attach this voucher to your payment or return.

2004

1 Your social security number (SSN) 583-33-9304		2 If a joint return, SSN shown second on your return 583-76-9279		3 Amount you are paying by check or money order Dollars: 2,086 Cents:	
4 Your first name and initial Anibal S				Last name Acevedo-Vila	
If a joint return, spouse's first name and initial Luisa				Last name Gandara-Menendez	
Home address, apartment and district Jrb. Terranova, #F 13 5th Street					Apt. no.
City, town or post office, state, and ZIP code Guaynabo, PR 00969-5435					

Wage and Tax Statement 2004

7 Social security tips		1 Wages, less other compensation 149514.32		2 Federal income tax withheld	
8 Allowed tips		3 Social security wages 87900.00		4 Social security tax withheld 5449.80	
9 Advance E.C. payments		5 Medicare wages and tips 157405.15		6 Medicare tax withheld 2282.37	
10 Dependent care benefits		11 Non-plantiff plans		12a How instructions for box 12 D 7890.83	
13 <input checked="" type="checkbox"/> Sole proprietor <input type="checkbox"/> Partner <input type="checkbox"/> Self-employed		14 Other HLM 1556.52 PAR 1145.00		12b	
b Employer identification number 53-6002522				12c	
d Employee's social security number 583-33-9304				12d	
Employer's state ID number 3-6002522		16 State wages, tips, etc. 149514.32		17 State income tax 39445.09	
		18 Local wages, tips, etc.		19 Local income tax	
				20 Penalty (if any)	

Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service
OMB No 1545-0074

Dept. of the Treasury - IRS
Mail the IRS Form 1040-V at www.irs.gov