

ANEJO C

NAME OF TAXPAYER

**Schedule of Expenses Allowed as a Deduction
on the Income Tax Return for ABT or AMT
Subject to the Agreed Upon Procedures
for the period ended DD/MM/YYYY**

Expense Category	Amount
Automobile expenses	
Other vehicles expenses	
Repairs and maintenance	
Travel	
Meals and entertainment	
Office supplies	
Other supplies used in the industry	
Stamps, vouchers and dues	
Postage and freight	
Uniforms	
Parking and toll	
Office expenses	
Bank charges	
Contribution to education plans for employees	
Expenses paid to stockholders and officers or related parties outside Puerto Rico	
Expenses paid to stockholders and officers or related parties totally deductible	
Losses due by fire, hurricane, theft and other disasters	
Bad debts	
Management fees	
Expenses in rented properties from Puerto Rico Economic Development Company or a warehouse of the Commerce and Export Company	
Dues and subscriptions	
Non capitalized software	
Other deductions	
Donations	
Deduction under Law 185-2014	