

September 18, 2000

**INFORMATIVE BULLETIN NO. 00-05**

TO EMPLOYERS AND WITHHOLDING AGENTS

**DISTRIBUTION OF WITHHOLDING STATEMENTS (499R-2/W-2PR) AND INFORMATIVE RETURNS (480.5, 480.6A, 480.6B and 480.6C)**

Section 1141(n)(2) of the Puerto Rico Internal Revenue Code of 1994, as amended (Code), provides that every employer required to deduct and withhold taxes at the source from employee wages, will provide to each such employee a Withholding Statement (Form 499R-2/W-2PR) not later than **January 31 of the following year**.

The Code further provides that every person engaged in a trade or business in Puerto Rico who makes payments to industries or corporations for rents, compensations, benefits, interest, dividends, services rendered, or judicial indemnification, among others, shall file with the Puerto Rico Treasury Department and provide to each payee an Informative Return (Form 480.6A or 480.6B) not later than **February 28 of the following year**.

Every person required to deduct and withhold taxes at the source from salaries, wages or compensations, partnership distributions, proceeds from the sales of property, dividends, royalties, interest, rents, pension plans distributions, public shows or others, paid to a nonresident individual or fiduciary or to a nonresident alien, or to a foreign corporation or partnership not engaged in trade or business within Puerto Rico, must file an Informative Return (Form 480.6C) not later than **April 15 of the following year**.

During the month of July 2000, a Notice to Employers and Withholding Agents - Issuance of Withholding Statements and Informative Returns (the Notification) was sent to employers, public and private corporations, agencies from state and municipal government, and companies' representatives (withholding agents). In order to facilitate and expedite this procedure, the withholding agents who have not received or answered the Notification, will have until **September 30, 2000** to inform the Department of the Treasury the amount of Withholding Statements and Informative Returns that they need. Applications for up to 1,200 forms will be mailed **not later than November 30, 2000**.

The taxpayer or representative interested in receiving the above-indicated forms (except Returns, Declarations or Refund Claims Specialists (Specialists), to whom the requirements detailed below apply) must meet the following requirements:

1. Submit an official letter (in letterhead paper) specifying:
  - a) Employer's name
  - b) Employer identification number
  - c) Amount of Withholding Statements or Informative Returns requested by the employer
  - d) Name of person authorized to receive the documents.
2. Show an official identification with photo.
3. Pick up the forms **after November 30, 2000**.

Specialists requesting Withholding Statements and Informative Returns, must meet the following requirements:

1. Submit a list of their clients that includes the employer's name, employer identification number and the amount of Withholding Statements or Informative Returns requested by the employer.
2. Submit the original form **SC 6134A** for each employer to avoid duplication of the forms requested.
3. Present a letter signed by each employer authorizing them to request and receive the forms.
4. Indicate their social security or employer identification number and their Specialist registry number.
5. **Show identification with photo of the person authorized to pick up the forms.**
6. Pick up the forms in the period from **November 15 to December 15, 2000**.

To obtain additional information, please contact us at (787) 721-2020, extensions 2605 to 2608, or by fax (787) 725-3327.

The distribution of Withholding Statements and Informative Returns will be made in the Department of the Treasury, 10 Paseo Covadonga, Intendente Ramírez Building,

Employer and Estimated Tax Payments Application Section, Office 511. The forms will also be distributed in the Taxpayer's Service Offices located at:

<p><b>Bayamón</b> #2 Street 2<sup>nd</sup> Floor Gutiérrez Building Next to Hermanos Meléndez Hospital Tel. 778-4949</p>	<p><b>Mayagüez</b> Governmental Center #50 Nenadich Street Office 102 Tel. 265-5200</p>
<p><b>Ponce</b> Eurobank Building #26 Hostos Avenue Tel. 844-8800</p>	

**It is important to clarify that the Tax Returns Processing Bureau and the Taxpayer's Service Office will not process any forms application that does not comply with the requirements mentioned above.**

**Effectiveness:** The requirements of this Informative Bulletin shall be effective immediately, and it supersedes Informative Bulletin No. 99-07.

**Remember, in Hacienda we are at your service.**

Cordially,

Xenia Vélez Silva  
Secretary of the Treasury