

**Commonwealth of Puerto Rico
Department of the Treasury**

PUBLICATION 02-02

**INFORMATIVE RETURNS
MAGNETIC MEDIA REPORTING REQUIREMENTS
FOR TAX YEAR 2002**

**Analysis and Programming Division
November, 2002**



CHANGES FOR TAX YEAR 2002

- New length for all records: 700 bytes.
- New field in the Form 480.6A record layout:
 - (8) Pension Plans Distributions Not Subject to Withholding.
- Form 480.7 was redesigned.
- New fields in the Form 480.7A record layout:
 - Joint Borrower's Social Security Number.
 - Joint Borrower's Name.
 - Loan Origination Fees Paid or Financed (P = paid and F = financed).
 - Loan Discounts Paid or Financed (P = paid and F = financed).
 - Loan Term (years).
- New Form 480.7B record layout.
- New value for the field Form Type in the Form 480.5 record layout: (7 = 480.7B)

You must file the informative returns according to the filing due dates indicated on page 1. Remember to use the corresponding Transmittal Form.

CHECKLIST

- Remember the changes for tax year 2002.
- Observe the labeling/file name requirements on page 3 of this Publication.
- Use the correct magnetic media specifications on pages 1-2 to create the file (cartridge or diskette).
- To avoid an error report, verify that the following fields are valid and correct:
 - Form type.
 - Taxable year.
 - Identification Number, Social Security Number or Account Number.
 - Name.
 - Address.
 - Sequence Number.
 - Record Type.
 - Amounts.
- Write the complete information in the records.
 - Check the Error Report Description on page 5.
 - Check the Record Layouts.
- Complete the Transmittal Form.
 - The Transmittal Form for tax year 2002 must be used.
 - Transmittal Forms corresponding to previous years will not be accepted.

The Department of the Treasury will return all the files that do not meet the specifications detailed in this Publication.

REQUIREMENTS FOR FILING INFORMATIVE RETURNS

Purpose

This document provides the specifications for filing informative returns via magnetic media for tax year 2002. A record layout is included for the following forms:

Form 480.6A	Informative Return – Income Not Subject to Withholding	(Exhibit A and H)
Form 480.6B	Informative Return – Income Subject to Withholding	(Exhibit B and I)
Form 480.6C	Informative Return – Income Subject to Withholding – Nonresidents	(Exhibit C and J)
Form 480.7	Informative Return – Individual Retirement Account	(Exhibit D and K)
Form 480.7A	Informative Return – Mortgage Interest	(Exhibit E and L)
Form 480.7B	Informative Return – Educational Contribution Account	(Exhibit F and M)
Form 480.5	Summary of the Informative Returns	(Exhibit G and N)

Filing Due Date

Form	Due Date
480.7A and 480.5	January 31, 2003
480.6A, 480.6B, 480.7 and 480.5	February 28, 2003
480.6C and 480.5	April 15, 2003
480.7, 480.7B and 480.5	August 30, 2003

Definitions

Name	Description
EBCDIC	Extended Binary Coded.
ASCII	American Standard Information Interchange.
Payee	Person or organization receiving payments from the reporting entity or for whom the informative return must be filed.
Payer	Person or organization, including paying agent, making payments.

Magnetic Media Specifications

The data can be supplied in either cartridge or diskette. Please select 1 type of magnetic media.

Cartridges (18 track) will have the following characteristics:

Character Code Set	:	EBCDIC	-	No Labels
Record Format	:	Fixed	-	No Compress
Block Size	:	700		
Record Length	:	700		

Diskettes will have the following characteristics:

Diskette Size	:	3.5 HD		
Character Code Set	:	ASCII		(FILENAME.TXT)
Record Format	:	Fixed		
No Compress				

Fields Characteristics

Numeric Fields

- Right justified.
- No decimal points, commas or dollar signs allowed.
- If no data, indicate zero.
- Example for amount field:
 - ◆ If the format field is 9(9)v99 and the amount is \$1,500.50 you will fill the eleven positions with 00000150050.

Alphanumeric Fields

- Left justified.
- If no data, leave the space in blank.

Other Fields Information

Form Type

It is necessary that all forms be identified according to the attached layout. The form types are as follows:

- Type 2 - Indicates Form 480.6A
- Type 3 - Indicates Form 480.6B
- Type 4 - Indicates Form 480.7
- Type 5 - Indicates Form 480.6C
- Type 6 - Indicates Form 480.7A
- Type 7 - Indicates Form 480.7B

For Form 480.5 see record layout (Exhibit G).

Sequence Number

A sequence number is required for all records. No duplicate sequence numbers will be allowed and must be right justified. If you have more than one magnetic media, the sequence number must be continuous until end of file. This field must start at 0000000001.

Example:

Magnetic Media Number	Sequence Number
Magnetic Media 1	0000000001 – 0000002000
Magnetic Media 2	0000002001 – 0000003000

Shipping Instructions

All cartridges or diskettes must be shipped together with a completed **Transmittal Form**. A blank Transmittal Form has been included for your use.

Each cartridge or diskette submitted must have an external label that contains the following information:

Project Name	:	Informative Systems 2002
Company Name	:	
Contact Name	:	
Telephone Number	:	
Blocking Factor	:	1
Internal Label	:	No Labels
Total Records	:	
Magnetic Media Sequence	:	_____ of _____
Date Created	:	
_____ Original File		_____ Corrected File

Please, do not send us the pre-printed forms. These forms must be sent only to the taxpayer.

If you have any questions regarding how to send the magnetic media to the Department of the Treasury, please contact the Informative Returns Section at (787) 721-2020 extensions 2213 and 2564.

Do not ship the Transmittal Form and the magnetic media separately.

Technical Questions

If you have any **technical** questions (data processing), please contact the Information Systems Support Section at (787) 721-2020 extensions 2278 and 2070.

Informative Returns Questions

If you need information concerning the statutory requirement to file the informative returns, please contact the General Consulting Section at (787) 721-2020 extension 3611.

Other Information

When the information is processed, the magnetic media and a letter will be returned to the address provided on the Transmittal Form.

In case of errors in your data, you will also receive an error report (see Exhibit O).

NOTE: Make sure that all information on the record layout is provided. The items required are defined by an asterisk.

Error Report Description

The error report is a listing of errors detected during the validation process. An asterisk (*) under the field indicates an error. The requirements for the fields on the report are the following:

Sequence Number

- Required field.
- No duplicates allowed.
- Can not be all zeros.
- An error message will appear if you have an incorrect sequence number field.
- Check positions **01-10** in all records layout.

Identification Number, Social Security Number or Account Number

- Required field.
- Must be a valid number.
- Examples of incorrect numbers: 000000000, 123456789 and 222222222.
- Check the following positions:

Form	Positions
480.5	24- 32
480.6A, 480.6B, 480.6C, 480.7 or 480.7A	32-40 and 167-175
480.7B	23-31, 153-161 and 311-319

Name

- Required field.
- Check the following positions:

Form	Positions
480.5	33- 62
480.6A, 480.6B, 480.6C, 480.7	41-70 and 196-225
480.7A	41-70 and 176-205
480.7B	32-61, 170-199 and 330-359

Address

- Required field.
- Must start on address line number 1 field.
- Check the following positions:

Form	Positions
480.5	63-97 and 133-152
480.6A, 480.6B, 480.6C, 480.7	71-105, 141-160, 226-260 and 296-315
480.7A	71-105, 141-160, 206-240 and 276-295
480.7B	62-96, 132-151, 200-234, 270-289, 360-394 and 430-449

- **In these fields only indicate the address information.**

Amounts

- Required field.
- At least one amount must be filled for each record. If not filled, an error will result.
- No decimal points, commas or dollar signs are allowed.

- **For the Forms 480.6B and 480.6C check the following:**
 - ◆ The amount paid must not be equal to the amount withheld.
 - ◆ If amount withheld is included, amount paid must be included.
 - ◆ The amount withheld must not be greater than the amount paid.

EXHIBIT A

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 1 OF 2
FILE NAME : F4806A02	FILE NUMBER :		
	RECORD NAME: PAYMENTS MADE USED FORM 480.6A	RECORD LENGTH :	700

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
1. SEQUENCE NUMBER	9(10)	C	10	01-10	RIGHT JUSTIFIED	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	2 INDICATES FORM 480.6A	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	D = DUPLICATE A = AMENDED	
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2002	*
8. PAYMENT DATE (DDMMCCYY)	9(8)	C	8	22-29	DEC 31 IF DATE IS NOT AVAILABLE	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. BANK ACCOUNT NUMBER	X(20)	C	20	176-195		
21. NAME	X(30)	C	30	196-225		*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
24. TOWN	X(13)	C	13	296-308		*
25. STATE	X(2)	C	2	309-310		*
26. ZIP-CODE	9(5)	C	5	311-315		*

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.6A**

EXHIBIT A

FILE DESCRIPTION

ANALYST :

DATE : SEPTEMBER 2002

PAGE : 2 OF 2

FILE NAME : F4806A02

FILE NUMBER :

RECORD NAME: PAYMENTS MADE USED FORM 480.6A

RECORD LENGTH : 700

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. PAYMENTS SERVICES RENDERED BY INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6A ITEM 1	
30. PAYMENTS SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	333-344	SEE FORM 480.6A ITEM 2	
31. COMMISSIONS AND FEES	9(10)V99	C	12	345-356	SEE FORM 480.6A ITEM 3	
32. RENTS	9(10)V99	C	12	357-368	SEE FORM 480.6A ITEM 4	
33. INTEREST	9(10)V99	C	12	369-380	SEE FORM 480.6A ITEM 5	
34. PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	381-392	SEE FORM 480.6A ITEM 6	
35. DIVIDENDS	9(10)V99	C	12	393-404	SEE FORM 480.6A ITEM 7	
36. PENSION PLANS DISTRIBUTIONS NOT SUBJECT TO WITHHOLDING	9(10)V99	C	12	405-416	SEE FORM 480.6A ITEM 8	
37. OTHER PAYMENTS	9(10)V99	C	12	417-428	SEE FORM 480.6A ITEM 9	
38. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A ITEM 10	
39. FILLER	X(260)	C	260	441-700	SPACES	*


* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.6A**

EXHIBIT B

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 1 OF 2
FILE NAME : F4806B02	FILE NUMBER :		
RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM TYPE 480.6B	RECORD LENGTH : 700		

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE	C	BYTES	FILE LOCATION	COMMENTS	SEC
1. SEQUENCE NUMBER	9(10)	C	10	01-10	RIGHT JUSTIFIED	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	3 INDICATES FORM 480.6B	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	D = DUPLICATE A = AMENDED	
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2002	*
8. PAYMENT DATE (DDMMCCYY)	9(8)	C	8	22-29	DEC 31 IF DATE IS NOT AVAILABLE	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. BANK ACCOUNT NUMBER	X(20)	C	20	176-195		
21. NAME	X(30)	C	30	196-225		*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
24. TOWN	X(13)	C	13	296-308		*
25. STATE	X(2)	C	2	309-310		*
26. ZIP-CODE	9(5)	C	5	311-315		*

* REQUIRED FIELDS

TAXABLE YEAR 2002 FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

ANALYST :

DATE : SEPTEMBER 2002

PAGE : 2 OF 2

FILE NAME : F4806B02

FILE NUMBER :

RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM TYPE 480.6B

RECORD LENGTH : 700

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. AMOUNT PAID SERVICES RENDERED INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6B ITEM 1	
30. AMOUNT WITHHELD SERVICES RENDERED INDIVIDUALS	9(8)V99	C	10	333-342	SEE FORM 480.6B ITEM 1	
31. AMOUNT PAID SERVICES CORPORATIONS PARTNERSHIPS	9(10)V99	C	12	343-354	SEE FORM 480.6B ITEM 2	
32. AMOUNT WITHHELD SERVICES CORPORATIONS PARTNERSHIPS	9(8)V99	C	10	355-364	SEE FORM 480.6B ITEM 2	
33. AMOUNT PAID JUDICIAL - EXTRAJUDICIAL	9(10)V99	C	12	365-376	SEE FORM 480.6B ITEM 3	
34. AMOUNT WITHHELD JUDICIAL - EXTRAJUDICIAL	9(8)V99	C	10	377-386	SEE FORM 480.6B ITEM 3	
35. AMOUNT PAID DIVIDENDS	9(10)V99	C	12	387-398	SEE FORM 480.6B ITEM 4	
36. AMOUNT WITHHELD DIVIDENDS	9(8)V99	C	10	399-408	SEE FORM 480.6B ITEM 4	
37. AMOUNT PAID PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	409-420	SEE FORM 480.6B ITEM 5	
38. AMOUNT WITHHELD PARTNERSHIPS DISTRIBUTIONS	9(8)V99	C	10	421-430	SEE FORM 480.6B ITEM 5	
39. AMOUNT PAID INTEREST	9(10)V99	C	12	431-442	SEE FORM 480.6B ITEM 6	
40. AMOUNT WITHHELD INTEREST	9(8)V99	C	10	443-452	SEE FORM 480.6B ITEM 6	
41. AMOUNT PAID DIVIDENDS IND. DEVEL. (ACT 26 2/6/78)	9(10)V99	C	12	453-464	SEE FORM 480.6B ITEM 7	
42. AMOUNT WITHHELD DIVIDENDS IND. DEVEL. (ACT 26 2/6/78)	9(8)V99	C	10	465-474	SEE FORM 480.6B ITEM 7	
43. AMOUNT PAID DIVIDENDS IND. DEVEL. (ACT 8 1/24/87)	9(10)V99	C	12	475-486	SEE FORM 480.6B ITEM 8	
44. AMOUNT WITHHELD DIVIDENDS IND. DEVEL. (ACT 8 1/24/87)	9(8)V99	C	10	487-496	SEE FORM 480.6B ITEM 8	
45. AMOUNT PAID PENSION PLANS DISTRIBUTIONS	9(10)V99	C	12	497-508	SEE FORM 480.6B ITEM 9	
46. AMOUNT WITHHELD PENSION PLANS DISTRIBUTIONS	9(8)V99	C	10	509-518	SEE FORM 480.6B ITEM 9	
47. AMOUNT PAID OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 10	
48. AMOUNT WITHHELD OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 10	
49. FILLER	X(160)	C	160	541-700	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.6B**

EXHIBIT C

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 1 OF 2
FILE NAME : F4806C02	FILE NUMBER :		
RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM TYPE 480.6C	RECORD LENGTH : 700		

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
1. SEQUENCE NUMBER	9(10)	C	10	01-10	RIGHT JUSTIFIED	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	5 INDICATES FORM 480.6C	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	D = DUPLICATE A = AMENDED	
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2002	*
8. PAYMENT DATE (DDMMCCYY)	9(8)	C	8	22-29	DEC 31 IF DATE IS NOT AVAILABLE	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. BANK ACCOUNT NUMBER	X(20)	C	20	176-195		
21. NAME	X(30)	C	30	196-225		*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
24. TOWN	X(13)	C	13	296-308		*
25. STATE	X(2)	C	2	309-310		*
26. ZIP-CODE	9(5)	C	5	311-315		*

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.6C**

EXHIBIT C

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 2 OF 2
FILE NAME : F4806C02	FILE NUMBER :		
RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM TYPE 480.6C		RECORD LENGTH : 700	

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. AMOUNT PAID SALARIES ,WAGES OR COMPENSATIONS	9(10)V99	C	12	321-332	SEE FORM 480.6C ITEM 1	
30. AMOUNT WITHHELD SALARIES ,WAGES OR COMPENSATIONS	9(8)V99	C	10	333-342	SEE FORM 480.6C ITEM 1	
31. AMOUNT PAID PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	343-354	SEE FORM 480.6C ITEM 2	
32. AMOUNT WITHHELD PARTNERSHIPS DISTRIBUTIONS	9(8) V99	C	10	355-364	SEE FORM 480.6C ITEM 2	
33. AMOUNT PAID SALE OF PROPERTY	9(10)V99	C	12	365-376	SEE FORM 480.6C ITEM 3	
34. AMOUNT WITHHELD SALE OF PROPERTY	9(8)V99	C	10	377-386	SEE FORM 480.6C ITEM 3	
35. AMOUNT PAID DIVIDENDS	9(10)V99	C	12	387-398	SEE FORM 480.6C ITEM 4	
36. AMOUNT WITHHELD DIVIDENDS	9(8)V99	C	10	399-408	SEE FORM 480.6C ITEM 4	
37. AMOUNT PAID ROYALTIES	9(10)V99	C	12	409-420	SEE FORM 480.6C ITEM 5	
38. AMOUNT WITHHELD ROYALTIES	9(8)V99	C	10	421-430	SEE FORM 480.6C ITEM 5	
39. AMOUNT PAID INTEREST	9(10)V99	C	12	431-442	SEE FORM 480.6C ITEM 6	
40. AMOUNT WITHHELD INTEREST	9(8)V99	C	10	443-452	SEE FORM 480.6C ITEM 6	
41. AMOUNT PAID RENTS	9(10)V99	C	12	453-464	SEE FORM 480.6C ITEM 7	
42. AMOUNT WITHHELD RENTS	9(8)V99	C	10	465-474	SEE FORM 480.6C ITEM 7	
43. AMOUNT PAID PENSION PLANS DISTRIBUTIONS	9(10)V99	C	12	475-486	SEE FORM 480.6C ITEM 8	
44. AMOUNT WITHHELD PENSION PLANS DISTRIBUTIONS	9(8)V99	C	10	487-496	SEE FORM 480.6C ITEM 8	
45. AMOUNT PAID PUBLIC SHOWS	9(10)V99	C	12	497-508	SEE FORM 480.6C ITEM 9	
46. AMOUNT WITHHELD PUBLIC SHOWS	9(8)V99	C	10	509-518	SEE FORM 480.6C ITEM 9	
47. AMOUNT PAID OTHERS	9(10)V99	C	12	519-530	SEE FORM 480.6C ITEM 10	
48. AMOUNT WITHHELD OTHERS	9(8)V99	C	10	531-540	SEE FORM 480.6C ITEM 10	
49. FILLER	X(160)	C	160	541-700	SPACES	*

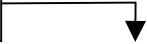
* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.6C**

EXHIBIT D

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 1 OF 3
FILE NAME : F4807Y02	FILE NUMBER :		
RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM 480.7	RECORD LENGTH : 700		

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
1. SEQUENCE NUMBER	9(10)	C	10	01-10	RIGHT JUSTIFIED	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	4 INDICATES FORM 480.7	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	D = DUPLICATE A = AMENDED	
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2002	*
8. PAYMENT DATE (DDMMCCYY)	9(8)	C	8	22-29	DEC 31 IF DATE IS NOT AVAILABLE	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. IRA ACCOUNT NUMBER	X(20)	C	20	176-195		
21. NAME	X(30)	C	30	196-225		*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
24. TOWN	X(13)	C	13	296-308		*
25. STATE	X(2)	C	2	309-310		*
26. ZIP-CODE	9(5)	C	5	311-315		*

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.7**

EXHIBIT D

FILE DESCRIPTION

ANALYST :

DATE : SEPTEMBER 2002

PAGE : 2 OF 3

FILE NAME : F4807Y02

FILE NUMBER :

RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM TYPE 480.7

RECORD LENGTH : 700

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. TOTAL BALANCE OF THE ACCOUNT AT THE BEGINNING OF THE YEAR	9(10)V99	C	12	321-332	SEE FORM 480.7 ITEM 1	
30. CONTRIBUTIONS FOR THE TAXABLE YEAR	9(10)V99	C	12	333-344	SEE FORM 480.7 ITEM 2	
31. CONTRIBUTIONS THROUGH TRANSFER	9(10)V99	C	12	345-356	SEE FORM 480.7 ITEM 3	
32. WITHDRAWALS THROUGH TRANSFER	9(10)V99	C	12	357-368	SEE FORM 480.7 ITEM 4	
33. REFUND OF EXCESS CONTRIBUTIONS	9(10)V99	C	12	369-380	SEE FORM 480.7 ITEM 5	
34. PENALTY WITHHELD	9(10)V99	C	12	381-392	SEE FORM 480.7 ITEM 6	
35. TAX WITHHELD FROM INTEREST (17% LINE 13D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
36. TAX WITHHELD INCOME FROM SOURCES WITHIN P.R. (17% LINE 13E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
37. TAX WITHHELD FROM GOVERNMENT PENSIONERS (10% LINES 13G2 AND 13G3)	9(10)V99	C	12	417-428	SEE FORM 480.7 ITEM 9	
38. TAX WITHHELD FROM DISTRIBUTIONS UNDER SECTION 1169A (10% LINE 13H)	9(10)V99	C	12	429-440	SEE FORM 480.7 ITEM 10	
39. TAX PREPAID UNDER SECTION 1169A (10% LINE 13H)	9(10)V99	C	12	441-452	SEE FORM 480.7 ITEM 11	
40. TAX WITHHELD FROM DISTRIBUTIONS UNDER SECTION 1169B (12.5% LINE 13)	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 12	
BREAKDOWN OF AMOUNT DISTRIBUTED						
41. A- CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7 ITEM 13A	
42. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	477-488	SEE FORM 480.7 ITEM 13B	
43. C- EXEMPT INTEREST	9(10)V99	C	12	489-500	SEE FORM 480.7 ITEM 13C	
44. D- INTEREST FROM ELEGIBLE FINANCIAL INSTITUTIONS	9(10)V99	C	12	501-512	SEE FORM 480.7 ITEM 13D	
45. E- INCOME FORM SOURCES WITHIN P.R.	9(10)V99	C	12	513-524	SEE FORM 480.7 ITEM 13E	
46. F- OTHER INCOME	9(10)V99	C	12	525-536	SEE FORM 480.7 ITEM 13F	
47. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 13G1	
48. G- GOVERNMENT PENSIONERS 2. ELEGIBLE INTEREST	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 13G2	
49. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 13G3	
50. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 13G	
51. H- UNDER SECTION 1169A 1. CONTRIBUTIONS	9(10)V99	C	12	585-596	SEE FORM 480.7 ITEM 13H1	
52. H- UNDER SECTION 1169A 2. ELEGIBLE INTEREST	9(10)V99	C	12	597-608	SEE FORM 480.7 ITEM 13H2	
53. H- UNDER SECTION 1169A 3. OTHER INCOME	9(10)V99	C	12	609-620	SEE FORM 480.7 ITEM 13H3	

* REQUIRED FIELD

**TAXABLE YEAR 2002
FORM 480.7**

EXHIBIT D

FILE DESCRIPTION

ANALYST :

DATE : SEPTEMBER 2002

PAGE : 3 OF 3

FILE NAME : F4807Y02

FILE NUMBER :

RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM TYPE 480.7

RECORD LENGTH : 700

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
54. H- UNDER SECTION 1169A TOTAL	9(10)V99	C	12	621-632	SEE FORM 480.7 ITEM 13H	
55. I- THROUGH TRANSFER UNDER SEC. 1169B 1. CONTRIBUTIONS	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 13I1	
56. I- THROUGH TRANSFER UNDER SEC. 1169B 2. ELEGIBLE INTEREST	9(10)V99	C	12	645-656	SEE FORM 480.7 ITEM 13I2	
57. I- THROUGH TRANSFER UNDER SEC. 1169B 3. OTHER INCOME	9(10)V99	C	12	657-668	SEE FORM 480.7 ITEM 13I3	
58. I- THROUGH TRANSFER UNDER SEC. 1169B TOTAL	9(10)V99	C	12	669-680	SEE FORM 480.7 ITEM 13I	
59. J- TOTAL (ADD LINES 13A THROUGH 13I)	9(10)V99	C	12	681-692	SEE FORM 480.7 ITEM 13J	
60. FILLER	X(8)	C	8	693-700	SPACES	*

* REQUIRED FIELD

**TAXABLE YEAR 2002
FORM 480.7**

EXHIBIT E

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 1 OF 2
FILE NAME : F4807AY02	FILE NUMBER :		
	RECORD NAME: MORTGAGE INTEREST – FORM 480.7A	RECORD LENGTH : 700	

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
1. SEQUENCE NUMBER	9(10)	C	10	01-10	RIGHT JUSTIFIED	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	6 INDICATES FORM 480.7A	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	D = DUPLICATE A = AMENDED	
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2002	*
8. PAYMENT DATE (DDMMCCYY)	9(8)	C	8	22-29	DEC 31 IF DATE IS NOT AVAILABLE	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
RECIPIENT'S INFORMATION						
10. EMPLOYER'S IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
BORROWER'S INFORMATION						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. NAME	X(30)	C	30	176-205		*
21. ADDRESS LINE NUMBER 1	X(35)	C	35	206-240		*
22. ADDRESS LINE NUMBER 2	X(35)	C	35	241-275		
23. TOWN	X(13)	C	13	276-288		*
24. STATE	X(2)	C	2	289-290		*
25. ZIP-CODE	9(5)	C	5	291-295		*
26. ZIP-CODE EXTENSION	9(4)	C	4	296-299	ZEROS, IF NOT AVAILABLE	

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.7A**

EXHIBIT E

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 2 OF 2
FILE NAME : F4807AY02	FILE NUMBER :		
RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A	RECORD LENGTH : 700		

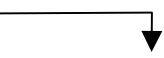
P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
JOINT BORROWER'S INFORMATION						
27. SOCIAL SECURITY NUMBER	9(9)	C	9	300-308	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	
28. NAME	X(30)	C	30	309-338		
29. FILLER	X	C	1	339-339	SPACES	*
30. INTEREST PAID BY BORROWER	9(10)V99	C	12	340-351	SEE FORM 480.7A ITEM 1	*
31. LOAN ORIGATION FEES(POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	352-363	SEE FORM 480.7A ITEM 2	*
32. LOAN ORIGATION FEES PAID OR FINANCED	X	C	1	364-364	P = PAID F = FINANCED	
33. LOAN DISCOUNT (POINTS) PAID DIRECTLY BY BORROWER	9(10) V99	C	12	365-376	SEE FORM 480.7A ITEM 3	
34. LOAN DISCOUNT PAID OR FINANCED	X	C	1	377-377	P = PAID F = FINANCED	
35. REFUND OF INTEREST	9(10) V99	C	12	378-389	SEE FORM 480.7A ITEM 4	*
36. PROPERTY TAXES	9(10) V99	C	12	390-401	SEE FORM 480.7A ITEM 5	
37. PRINCIPAL BALANCE	9(10) V99	C	12	402-413	SEE FORM 480.7A ITEM 6	
38. FILLER	X	C	1	414-414	SPACES	
39. LOAN ACCOUNT NUMBER	X(25)	C	25	415-439		
40. LOAN TERM	9(3)	C	3	440-442	NUMBER OF YEARS	
41. FILLER	X(258)	C	258	443-700	SPACES	*

EXHIBIT F

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 1 OF 2
FILE NAME : F4807B02	FILE NUMBER :		
RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT – FORM TYPE 480.7B	RECORD LENGTH : 700		

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
1. SEQUENCE NUMBER	9(10)	C	10	01-10	RIGHT JUSTIFIED	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	7 INDICATES FORM 480.7B	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	D = DUPLICATE A = AMENDED	
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2002	*
8. FILLER	X	C	1	22-22	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
9. IDENTIFICATION NUMBER	9(9)	C	9	23-31		*
10. NAME	X(30)	C	30	32-61		*
11. ADDRESS LINE NUMBER 1	X(35)	C	35	62-96	ADDRESS LINE NUMBER 1	*
12. ADDRESS LINE NUMBER 2	X(35)	C	35	97-131	ADDRESS LINE NUMBER 2	
13. TOWN	X(13)	C	13	132-144		*
14. STATE	X(2)	C	2	145-146		*
15. ZIP-CODE	9(5)	C	5	147-151		*
16. FILLER	X	C	1	152-152	SPACES	*
BENEFICIARY'S INFORMATION						
17. SOCIAL SECURITY NUMBER	9(9)	C	9	153-161	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
18. BIRTH YEAR	X(4)	C	4	162-165		
19. BIRTH MONTH	X(2)	C	2	166-167		
20. BIRTH DAY	X(2)	C	2	168-169		
21. NAME	X(30)	C	30	170-199		*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	200-234		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	235-269		
24. TOWN	X(13)	C	13	270-282		*
25. STATE	X(2)	C	2	283-284		*
26. ZIP-CODE	9(5)	C	5	285-289		*

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.7B**

EXHIBIT F

FILE DESCRIPTION

ANALYST :

DATE : SEPTEMBER 2002

PAGE : 2 OF 2

FILE NAME : F4807B02

FILE NUMBER :

RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT – FORM TYPE 480.7B

RECORD LENGTH : 700

P=PACKED, B=BINARY, C=CHARACTER



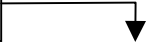
FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
27. BANK ACCOUNT NUMBER	X(20)	C	20	290-309		
28. FILLER	X	C	1	310-310	SPACES	*
CONTRIBUTOR'S INFORMATION						
29. SOCIAL SECURITY NUMBER	9(9)	C	9	311-319	SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
30. RELATIONSHIP	X(10)	C	10	320-329		
31. NAME	X(30)	C	30	330-359		*
32. ADDRESS LINE NUMBER 1	X(35)	C	35	360-394		*
33. ADDRESS LINE NUMBER 2	X(35)	C	35	395-429		
34. TOWN	X(13)	C	13	430-442		*
35. STATE	X(2)	C	2	443-444		*
36. ZIP-CODE	9(5)	C	5	445-449		*
37. TOTAL BALANCE OF ACCOUNT AT BEGINNING OF THE YEAR	9(5)V99	C	7	450-456	SEE FORM 480.7B ITEM 1	
38. CONTRIBUTIONS DURING THE TAXABLE YEAR	9(5)V99	C	7	457-463	SEE FORM 480.7B ITEM 2	
39. CONTRIBUTIONS THROUGH TRANSFER	9(5)V99	C	7	464-470	SEE FORM 480.7B ITEM 3	
40. WITHDRAWALS THROUGH TRANSFER	9(5)V99	C	7	471-477	SEE FORM 480.7B ITEM 4	
41. REFUND OF EXCESS CONTRIBUTIONS	9(5)V99	C	7	478-484	SEE FORM 480.7B ITEM 5	
42. TAX WITHHELD FROM INTEREST (17%)	9(5)V99	C	7	485-491	SEE FORM 480.7B ITEM 6	
43. TAX WITHHELD FROM DISTRIBUTIONS OF INCOME FROM SOURCES WITHIN P.R. (17%)	9(5)V99	C	7	492-498	SEE FORM 480.7B ITEM 7	
BREAKDOWN OF AMOUNT DISTRIBUTED						
44. CONTRIBUTIONS	9(5)V99	C	7	499-505	SEE FORM 480.7B ITEM 8A	
45. TAXABLE INTEREST	9(5)V99	C	7	506-512	SEE FORM 480.7B ITEM 8B-1	
46. EXEMPT INTEREST	9(5)V99	C	7	513-519	SEE FORM 480.7B ITEM 8B-2	
47. INCOME FROM SOURCES WITHIN P.R.	9(5)V99	C	7	520-526	SEE FORM 480.7B ITEM 8B-3	
48. INCOME FROM SOURCES WITHOUT P.R.	9(5)V99	C	7	527-533	SEE FORM 480.7B ITEM 8B-4	
49. TOTAL (ADD LINES 8A AND 8B)	9(5)V99	C	7	534-540	SEE FORM 480.7B ITEM 8C	
50. FILLER	X(160)	C	160	541-700	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.7B**

EXHIBIT G

FILE DESCRIPTION	ANALYST :	DATE : SEPTEMBER 2002	PAGE : 1 OF 1
FILE NAME : F4805Y02	FILE NUMBER :		
RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – SUMMARY RECORD 480.5		RECORD LENGTH : 700	

P=PACKED, B=BINARY, C=CHARACTER 

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SE C
1. SEQUENCE NUMBER	9(10)	C	10	01-10	RIGHT JUSTIFIED	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	2= 460.6A 3= 480.6B 4= 480.7 5= 480.6C 7= 480.7B	*
4. RECORD TYPE	9	C	1	14-14	2= SUMMARY	*
5. FILLER	X	C	1	15-15	SPACES	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2002	*
8. FILLER	X(2)	C	2	22-23	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
9. IDENTIFICATION NUMBER	9(9)	C	9	24-32		*
10. NAME	X(30)	C	30	33-62		*
11. ADDRESS LINE NUMBER 1	X(35)	C	35	63-97	ADDRESS LINE NUMBER 1	*
12. ADDRESS LINE NUMBER 2	X(35)	C	35	98-132	ADDRESS LINE NUMBER 2	
13. TOWN	X(13)	C	13	133-145		*
14. STATE	X(2)	C	2	146-147		*
15. ZIP-CODE	9(5)	C	5	148-152		*
16. ZIP-CODE EXTENSION	9(4)	C	4	153-156	ZEROS, IF NOT AVAILABLE	
17. FILLER	X(2)	C	2	157-158	SPACES	*
18. NUMBER OF DOCUMENTS	9(10)	C	10	159-168	NUMBER OF DOCUMENTS BY TYPE OF FORM RIGHT JUSTIFIED	*
19. TOTAL AMOUNT WITHHELD	9(13)V99	C	15	169-183	TOTAL WITHHELD BY TYPE OF FORM	*
20. TOTAL AMOUNT PAID	9(13)V99	C	15	184-198	TOTAL PAID BY TYPE OF FORM	*
21. FILLER	X(502)	C	502	199-700	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2002
FORM 480.5**

Formulario 480.6A

Form
Rev. 05.02



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACION INFORMATIVA - INGRESOS NO SUJETOS A RETENCION
INFORMATIVE RETURN - INCOME NOT SUBJECT TO WITHHOLDING

Uso Oficial - Official Use

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate: **Enmendado - Amended:**

Número de Serie

INFORMACION DEL PAGADOR - PAYER'S INFORMATION	Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid
Número de Identificación Patronal - Employer's Identification Number		
Nombre - Name	1. Pagos por Servicios Prestados por Individuos Payments for Services Rendered by Individuals	
Dirección - Address	2. Pagos por Servicios Prestados por Corporaciones y Sociedades Payments for Services Rendered by Corporations and Partnerships	
	3. Comisiones y Honorarios Commissions and Fees	
	4. Rentas Rents	
Código Postal - Zip Code	5. Intereses (excepto IRA) Interest (except IRA)	
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	6. Distribuciones de Sociedades (Ver instrucciones) Partnerships Distributions (See instructions)	
Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number	7. Dividendos Dividends	
Nombre - Name	8. Distribuciones de Planes de Pensiones No Sujetas a Retención Pension Plans Distributions Not Subject to Withholding	
Dirección - Address	9. Otros Pagos Other Payments	
	10. Rédito Bruto Gross Proceeds	
Código Postal - Zip Code		
Número de Cuenta Bancaria Bank Account Number		

FECHA DE RADICACION: 28 DE FEBRERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

(Original Color Amarillo oscuro)

INSTRUCCIONES

Declaración Informativa - Ingresos No Sujetos a Retención

Todas las personas dedicadas a industria o negocio en Puerto Rico que hicieran pagos a corporaciones y sociedades por concepto de servicios prestados o a individuos por cualesquiera de los siguientes conceptos, deben preparar el Formulario 480.6A:

1. Pagos por servicios prestados por individuos, corporaciones y sociedades entre \$500 y \$1,500; y aquellos mayores de \$1,500 que poseen un relevo total de retención;
2. Honorarios, comisiones (cuando no exista la relación obrero patronal), y otra compensación ascendentes a \$500 ó más, que no hayan sido informados en el Comprobante de Retención (Formulario 499R-2/W-2PR) o en el Formulario 480.6B;
3. Rentas, primas, anualidades, regalías y otros ingresos fijos o determinables ascendentes a \$500 ó más hechos a individuos;
4. Intereses (que no sean los exentos de tributación) ascendentes a \$500 ó más hechos a individuos, no informados en el Formulario 480.6B. Los intereses pagados a una Cuenta de Retiro Individual (IRA) o a una Cuenta de Aportación Educativa deberán ser informados en el Formulario 480.7 o 480.7B, respectivamente;
5. Distribuciones de sociedades hechas a individuos;
6. Dividendos (que no sean distribuciones en liquidación) ascendentes a \$500 ó más hechos a individuos, no informados en el Formulario 480.6B;
7. Distribuciones de planes de pensiones no sujetas a retención. Las distribuciones en suma global de planes de pensiones cualificados, relacionadas con la separación de empleo, deberán ser informadas en el Formulario 480.6B.

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona y rendirse al Departamento de Hacienda, no más tarde del 28 de febrero del año siguiente al año natural en que se efectúan los pagos. El original de la declaración deberá ser enviado al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En caso de que la copia original se envíe en cinta magnética, **no envíe la copia original en papel.**

El Código impone penalidades por dejar de informar los ingresos en el Formulario 480.6A o por dejar de rendir el mismo.

INSTRUCTIONS

Informative Return - Income Not Subject to Withholding

All persons engaged in trade or business within Puerto Rico, that made payments to corporations and partnerships for services rendered or to individuals for any of the following items, must prepare Form 480.6A:

1. Payments for services rendered by individuals, corporations and partnerships between \$500 and \$1,500; and those over \$1,500 that have total waiver from withholding;
2. Fees, commissions (when an employer-employee relation does not exist), and other compensation amounting to \$500 or more, that have not been reported on the Withholding Statement (Form 499R-2/W-2PR) or Form 480.6B;
3. Rents, premiums, annuities, royalties and other fixed or determinable income amounting to \$500 or more made to individuals;
4. Interest (other than tax exempt interest) amounting to \$500 or more made to individuals, not reported on Form 480.6B. Interest paid to an Individual Retirement Account (IRA) or to an Educational Contribution Account must be informed on Form 480.7 or 480.7B, respectively;
5. Partnerships distributions made to individuals;
6. Dividends (other than distributions in liquidation) amounting to \$500 or more made to individuals, not reported on Form 480.6B;
7. Pension plans distributions not subject to withholding. Lump-sum distributions from qualified pension plans, resulted from a job termination, must be reported on Form 480.6B.

The return must be prepared on the basis of a calendar year and must be given to the person and filed with the Department of the Treasury, not later than February 28 of the year following the calendar year in which payments were made. The original of this return must be filed with the: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. In case that the original copy is sent through magnetic tape, **do not send the original paper copy.**

The Code imposes penalties for not reporting the income on Form 480.6A or for not filing such return.

Formulario 480.6B

Form
Rev. 05.00
Rep. 05.02



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION
INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING

Uso Oficial - Official Use

EXHIBIT I

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate:

Enmendado - Amended:

Número de Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		Clase de Ingreso	Cantidad Pagada	Cantidad Retenida
Número de Identificación Patronal - Employer's Identification Number		Type of Income	Amount Paid	Amount Withheld
Nombre - Name		1. Pagos por Servicios Prestados por Individuos Payments for Services Rendered by Individuals		
Dirección - Address		2. Pagos por Servicios Prestados por Corporaciones y Sociedades - Payments for Services Rendered by Corporations and Partnerships		
Código Postal - Zip Code		3. Pagos por Indemnización Judicial o Extrajudicial Payments for Judicial or Extrajudicial Indemnification		
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		4. Dividendos Dividends		
Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number		5. Distribuciones de Sociedades Partnerships Distributions		
Nombre - Name		6. Intereses (excepto IRA) Interest (except IRA)		
Dirección - Address		7. Dividendos de Ingresos de Fomento Industrial (Ley 26 del 2 de junio de 1978) - Dividends from Industrial Development Income (Act 26 of June 2, 1978)		
Código Postal - Zip Code		8. Dividendos de Ingresos de Fomento Industrial (Ley 8 del 24 de enero de 1987) - Dividends from Industrial Development Income (Act 8 of January 24, 1987)		
Número de Cuenta Bancaria Bank Account Number		9. Distribuciones de Planes de Pensiones Pension Plans Distributions		
Número Control - Control Number		10. Otros Pagos Other Payments		

FECHA DE RADICACION: 28 DE FEBRERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES

Declaración Informativa - Ingresos Sujetos a Retención

Prepare el Formulario 480.6B para cada persona, natural o jurídica, a quien le retuvo contribución en el origen con respecto a pagos por Servicios Prestados, Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses, Dividendos de Ingresos de Fomento Industrial (Ley 26 del 2 de junio de 1978 ó Ley 8 del 24 de enero de 1987) y Distribuciones de Planes de Pensiones recibidas en suma global (un solo pago o en varios pagos dentro de un solo año). Además, se informarán otros pagos sujetos a retención no contemplados bajo las clases de ingresos antes mencionadas.

Los intereses pagados a una Cuenta de Retiro Individual (IRA) o una Cuenta de Aportación Educativa deberán ser informados en el Formulario 480.7 o 480.7B, respectivamente.

La declaración deberá entregarse a la persona natural o jurídica, y rendirse al Departamento de Hacienda no más tarde del 28 de febrero del año siguiente al año natural para el cual se efectuó la retención. El original de la declaración deberá ser enviado al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En el caso que la copia original se envíe en cinta magnética, **no envíe la copia original en papel.**

INSTRUCTIONS

Informative Return - Income Subject to Withholding

Prepare Form 480.6B for each person, natural or juridical, from whom you withheld tax at source for payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends, Partnerships Distributions, Interest, Dividends from Industrial Development Income (Act 26 of June 2, 1978 or Act 8 of January 24, 1987) and Pension Plans Distributions received in a lump-sum (one payment or various payments during one year). Also, it must be prepared for other payments subject to withholding not considered under the above mentioned types of income.

Interest paid to an Individual Retirement Account (IRA) or an Educational Contribution Account must be informed on Form 480.7 or 480.7B, respectively.

The return must be given to each natural or juridical person, and filed to the Department of the Treasury not later than February 28 of the year following the calendar year for which the withholding was made. The original of this return must be sent to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. In the case that the original copy is sent through magnetic tape, **do not send the original paper copy.**



Form
Rev. 05.00
Rep. 05.02

DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION - NO RESIDENTES

INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING - NONRESIDENTS

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____ **Duplicado - Duplicate:** **Enmendado - Amended:**

Número Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Número de Identificación Patronal - Employer's Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria
Bank Account Number

Número Control - Control Number

Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Cantidad Retenida Amount Withheld
1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations		
2. Distribuciones de Sociedades Partnerships Distributions		
3. Venta de Propiedad Sale of Property		
4. Dividendos Dividends		
5. Regalías Royalties		
6. Intereses Interest		
7. Rentas Rents		
8. Distribuciones de Planes de Pensiones Pension Plans Distributions		
9. Espectáculos Públicos Public Shows		
10. Otros Others		

FECHA DE RADICACION: 15 DE ABRIL, VEA INSTRUCCIONES AL DORSO - FILING DATE: APRIL 15, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

(Original Color Azul Claro)

INSTRUCCIONES

Declaración Informativa - Ingresos Sujetos a Retención - No Residentes

Prepare el Formulario 480.6C por cada individuo o fiduciario no residente o extranjero no residente y por cada corporación o sociedad extranjera no dedicada a industria o negocio en Puerto Rico, a quien le retuvo contribución sobre ingresos en el origen con respecto a Salarios, Jornales o Compensaciones, Distribuciones de Sociedades, Venta de Propiedad, Dividendos, Regalías, Intereses, Rentas, Distribuciones de Planes de Pensiones, Espectáculos Públicos u Otros (como por ejemplo, pagos por Indemnización Judicial o Extrajudicial).

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona y rendirse al Departamento de Hacienda, no más tarde del 15 de abril del año siguiente al año natural en que se efectúan los pagos. El original de la declaración deberá ser enviado al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En el caso de que la copia original se envíe en cinta magnética, **no envíe la copia original en papel.**

INSTRUCTIONS

Informative Return - Income Subject to Withholding - Nonresidents

Prepare Form 480.6C for each nonresident individual or fiduciary or nonresident alien and for each foreign corporation or partnership not engaged in trade or business in Puerto Rico, from whom you withheld tax at source for Salaries, Wages or Compensations, Partnerships Distributions, Sale of Property, Dividends, Royalties, Interest, Rents, Pension Plans Distributions, Public Shows or Others (for example, payments for Judicial or Extrajudicial Indemnification).

The return must be prepared on a calendar year basis and must be given to the person and filed with the Department of the Treasury, not later than April 15 of the year following the calendar year in which payments were made. The original of the return must be sent to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. In the case that the original copy is sent through magnetic tape, **do not send the original paper copy.**



Duplicado - Duplicate: Enmendado - Amended:

Número de Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	
Núm. de Identificación Patronal - Employer's Identification Number		Núm. de Seguro Social - Social Security No.	
Nombre - Name		Nombre - Name	
Dirección - Address		Dirección - Address	
Código Postal - Zip Code		Código Postal - Zip Code	
Descripción - Description	Cantidad - Amount	Distribuciones - Distributions	
1. Balance Total de la Cuenta a Principio de Año Total Balance of the Account at the Beginning of the Year		13. Desglose de Cantidad Distribuida - Breakdown of Amount Distributed	
2. Aportaciones para el Año Contributivo Contributions for the Taxable Year		A. Aportaciones - Contributions	
3. Aportaciones Vía Transferencia Contributions Through Transfer		B. Aportaciones Voluntarias - Voluntary Contributions	
4. Retiros Vía Transferencia Withdrawals Through Transfer		C. Intereses Exentos - Exempt Interest	
5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		D. Intereses de Instituciones Financieras Elegibles Interest from Eligible Financial Institutions	
6. Penalidad Retenida Penalty Withheld		E. Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
7. Contribución Retenida de Intereses (17% línea 13D) Tax Withheld from Interest (17% line 13D)		F. Otros Ingresos - Other Income	
8. Contribución Retenida Ingreso de Fuentes Dentro de Puerto Rico (17% línea 13E) - Tax Withheld Income from Sources Within Puerto Rico (17% line 13E)		G. Pensionados del Gobierno - Government Pensioners	
9. Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 13G2 y 13G3) - Tax Withheld from Government Pensioners (10% lines 13G2 and 13G3)		1. Aportaciones Contributions _____	
10. Contribución Retenida de Distribuciones bajo la Sección 1169A (10% línea 13H) - Tax Withheld from Distributions under Section 1169A (10% line 13H)		2. Intereses Elegibles Eligible Interest _____	
11. Contribución Prepagada bajo la Sección 1169A (10% línea 13H) - Tax Prepaid under Section 1169A (10% line 13H)		3. Otros Ingresos Other Income _____	
12. Contribución Retenida de Distribuciones bajo la Sección 1169B (12.5% línea 13I) - Tax Withheld from Distributions under Section 1169B (12.5% line 13I)		H. Bajo la Sección 1169A - Under Section 1169A	
Número de Cuenta IRA - IRA Account Number		1. Aportaciones Contributions _____	
Número de Control - Control Number		2. Intereses Elegibles Eligible Interest _____	
		3. Otros Ingresos Other Income _____	
		I. Por Transferencia bajo la Sección 1169B Through Transfer under Section 1169B	
		1. Aportaciones Contributions _____	
		2. Intereses Elegibles Eligible Interest _____	
		3. Otros Ingresos Other Income _____	
		J. Total (Sume líneas 13A a la 13I) Total (Add lines 13A through 13I)	

Declaración Informativa – Cuenta de Retiro Individual

Prepare el Formulario 480.7 por cada dueño o beneficiario de una Cuenta de Retiro Individual (IRA) que haya realizado cualesquiera de las transacciones numeradas en el formulario.

En el encasillado 6, anote la penalidad retenida (10%) sobre una distribución de la IRA realizada con anterioridad a que el dueño o beneficiario alcance la edad de 60 años.

Desglose la cantidad distribuida según las partidas de los encasillados 13A hasta 13I.

Incluya en el encasillado 13C el total de intereses exentos generados por la IRA que fueron distribuidos, incluyendo los distribuidos conforme a las Secciones 1169A y 1169B del Código.

Las aportaciones voluntarias (encasillado 13B) constituyen aquellas aportaciones no diferidas hechas por un participante a un plan de retiro cualificado que fueron transferidas a una IRA según se dispone en el Artículo 1165-6(5) del Reglamento.

Si el dueño o beneficiario de la IRA recibe una distribución de intereses pagados o acreditados por instituciones financieras elegibles, según establece la Sección 1013 del Código (intereses elegibles), indique la cantidad distribuida en el encasillado 13D. Si ejerce la opción de pagar la contribución del 17% sobre los mismos, indique la cantidad de contribución retenida (17%) en el encasillado 7.

Si el dueño o beneficiario de la IRA recibe una distribución **que no sea** una distribución de intereses elegibles, ni una distribución de su aportación a la IRA, y que consista de ingresos de fuentes dentro de Puerto Rico generados por dicha IRA, indique la cantidad distribuida en el encasillado 13E. Si ejerce la opción de pagar la contribución del 17% sobre dicha distribución, indique la cantidad de contribución retenida (17%) en el encasillado 8.

Por otro lado, si la distribución consiste de otros ingresos, no especificados anteriormente, generados por la IRA, indique la cantidad distribuida en el encasillado 13F.

Si el dueño o beneficiario de la IRA que recibe la distribución se encuentra disfrutando de los beneficios de retiro ofrecidos por:

1. el Sistema de Retiro de los Empleados del Estado Libre Asociado de Puerto Rico y sus Instrumentalidades;
2. el Sistema de Retiro de la Judicatura; o
3. el Sistema de Retiro para Maestros;

desglose la cantidad distribuida entre aportaciones, intereses elegibles y otros ingresos en el encasillado 13G. Si ejerce la opción de pagar la contribución del 10% sobre la distribución (que no constituya una distribución de su aportación a la IRA), indique la contribución retenida (10%) en el encasillado 9.

Si el dueño o beneficiario de la IRA recibe una distribución durante el período del 1 de agosto al 31 de octubre del 2002 de acuerdo con las disposiciones de la Sección 1169A(a)(1) del Código, desglose la cantidad distribuida entre aportaciones, intereses elegibles y otros ingresos en el encasillado 13H. La cantidad total distribuida no podrá exceder de \$20,000. Indique la cantidad de contribución retenida (10%) en el encasillado 10.

Desglose también en el encasillado 13H, la distribución de una IRA cuyo dueño o beneficiario eligió pagar por adelantado la contribución especial del 10% de acuerdo con la Sección 1169A(a)(2) del Código. Indique la cantidad de contribución prepagada (10%) en el encasillado 11.

Si el dueño o beneficiario de la IRA realiza una aportación por transferencia cualificada de su IRA a una Cuenta de Retiro Individual No Deducible antes del 1 de julio de 2003 conforme a la Sección 1169B(d)(4) del Código, desglose la cantidad transferida entre aportaciones, intereses elegibles y otros ingresos en el encasillado 13I. Indique la cantidad de contribución retenida (12.5%) en el encasillado 12. Si la totalidad o parte de la cantidad aportada por transferencia cualificada fue prepagada de acuerdo con la Sección 1169A(a)(2) del Código, indique la cantidad de contribución prepagada (10%) en el encasillado 11.

La declaración deberá entregarse al dueño o beneficiario y al Departamento de Hacienda no más tarde del **30 de agosto** siguiente al año contributivo correspondiente para informar aportaciones y otras transacciones o eventos relacionados con la cuenta. No obstante, la declaración deberá entregarse no más tarde del **28 de febrero** siguiente al año contributivo correspondiente para informar distribuciones de dicha cuenta. El original de la declaración deberá ser enviado al DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

Informative Return – Individual Retirement Account

Prepare Form 480.7 for each owner or beneficiary of an Individual Retirement Account (IRA) who has realized any of the transactions specified in the form.

In box 6, enter the penalty withheld (10%) from an IRA distribution made before the beneficiary attained 60 years of age.

Provide a breakdown of the amount distributed according to the items in boxes 13A through 13I.

In box 13C, enter the total amount of exempt interest generated by an IRA which was distributed, including those distributed in accordance with Sections 1169A and 1169B of the Code.

Voluntary contributions (box 13B) consist of those after tax contributions contributed by a participant of a qualified retirement plan which were transferred to an IRA as provided by Article 1165-6(5) of the Regulations.

If the owner or beneficiary of an IRA receives a distribution of interest from eligible financial institutions, as provided by Section 1013 of the Code (eligible interest), enter the amount distributed in box 13D. If the option to pay the special rate of 17% over the same was made, include the income tax withheld (17%) in box 7.

If the owner or beneficiary of an IRA receives a distribution **that does not** constitute a distribution of eligible interest, nor a distribution of the contributions to the IRA and which consists of income from sources within Puerto Rico generated by the IRA, enter the amount distributed in box 13E. If the option to pay the special rate of 17% over the same was made, include the income tax withheld (17%) in box 8.

On the other hand, if the distribution consists of other income generated by an IRA not specified above, enter the amount distributed in box 13F.

If the owner or beneficiary of an IRA that receives the distribution is enjoying the retirement benefits provided by:

1. the Retirement System of the Employees of the Commonwealth of Puerto Rico and its Instrumentalities;
2. the Judicial Retirement System; or
3. the Teachers Retirement System;

breakdown the amount distributed between contributions, eligible interest and other income in box 13G. If the option to pay the special rate of 10% on the distribution (excluding that part of the distribution that consists of the contributions to the IRA) was exercised by the owner or beneficiary of the IRA, include the income tax withheld (10%) in box 9.

If the owner or beneficiary of an IRA receives a distribution during the period of August 1 through October 31, 2002 in accordance with Section 1169A(a)(1) of the Code, breakdown the amount distributed between contributions, eligible interest and other income in box 13H. The total amount distributed can not exceed \$20,000. Include the income tax withheld (10%) in box 10.

Also, include in box 13H the distribution from an IRA which the owner or beneficiary elected to prepay the special income tax rate (10%) as provided by Section 1169A(a)(2) of the Code. Include the income tax prepaid (10%) in box 11.

If the owner or beneficiary of an IRA realizes a qualified rollover contribution from its IRA to a Non Deductible Individual Retirement Account before July 1, 2003 in accordance with Section 1169B(d)(4) of the Code, breakdown the amount transferred between contributions, eligible interest and other income in box 13I. Include the income tax withheld (12.5%) in box 12. If a part or all of the amount transferred as a qualified contribution was prepaid in accordance to Section 1169A(a)(2) of the Code, include the income tax prepaid (10%) in box 11.

The return must be given to the owner or beneficiary and the Department of the Treasury not later than **August 30** following the corresponding taxable year to inform contributions and other transactions or events related to the account. However, the return must be given not later than **February 28** following the corresponding taxable year to inform distributions from said account. The original of this return must be sent to DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501.



Formulario **480.7A**

Form
 Rev. 05.02

DECLARACION INFORMATIVA - INTERESES HIPOTECARIOS
 INFORMATIVE RETURN - MORTGAGE INTEREST

EXHIBIT L

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate:

Enmendado - Amended:

Número de Serie

INFORMACION DEL RECEPTOR - RECIPIENT'S INFORMATION	Descripción - Description	Cantidad - Amount
Número de Identificación Patronal - Employer's Identification Number	1. Intereses Pagados por el Deudor Interest Paid by Borrower	
Nombre - Name		
Dirección - Address		
Código Postal - Zip Code	2. Honorarios de Originación del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Origination Fees (Points) Paid Directly by Borrower Pagados - Paid <input type="checkbox"/> Financiados - Financed <input type="checkbox"/>	
	3. Descuentos del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Discounts (Points) Paid Directly by Borrower Pagados - Paid <input type="checkbox"/> Financiados - Financed <input type="checkbox"/>	
	4. Reembolsos de Intereses Refund of Interest	
	5. Contribuciones sobre la Propiedad Property Taxes	
	6. Balance del Principal Principal Balance	
	Número de Cuenta del Préstamo - Loan Account Number Término del Préstamo - Loan Term	
	Número Control - Control Number	

FECHA DE RADICACION: 31 DE ENERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: JANUARY 31, SEE INSTRUCTIONS ON BACK
 ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

(Original Color Marrón Claro)

INSTRUCCIONES
Declaración Informativa - Intereses Hipotecarios

EXHIBIT L

Cualquier persona (incluyendo a una institución bancaria, unidad gubernamental y cooperativas de vivienda) dedicada a industria o negocio (independientemente de que la industria o negocio sea una de prestar dinero), que en el curso de dicha industria o negocio, reciba de cualquier individuo pagos por concepto de intereses hipotecarios, incluyendo ciertos puntos, o haga algún reembolso de intereses de una hipoteca cualificada en el año natural, deberá rendir esta declaración informativa.

La declaración deberá prepararse a base de año natural y deberá entregarse al deudor hipotecario y rendirse al Departamento de Hacienda no más tarde del **31 de enero** del año siguiente al año natural para el cual recibió los intereses sobre la hipoteca.

- Línea 1. Incluya los intereses pagados por el deudor que no sean puntos, con respecto a una hipoteca cualificada para el año contributivo.
- Línea 2. Incluya los honorarios de originación del préstamo (puntos) pagados directamente por el deudor hipotecario con respecto a una hipoteca cualificada para el año contributivo. Indique si los mismos fueron pagados por el deudor o financiados a través del préstamo hipotecario.
- Línea 3. Incluya los descuentos del préstamo (puntos) pagados directamente por el deudor hipotecario con respecto a una hipoteca cualificada para el año contributivo. Indique si los mismos fueron pagados por el deudor o financiados a través del préstamo hipotecario.
- Línea 4. Incluya la cantidad de reembolso de intereses pagados en exceso de una hipoteca cualificada, hechos al deudor hipotecario en el año natural.
- Línea 5. Incluya las contribuciones pagadas sobre la propiedad.
- Línea 6. Incluya el balance del principal por el cual se efectuó el préstamo hipotecario.

INSTRUCTIONS
Informative Return - Mortgage Interest

Any person (including a financial institution, governmental unit and housing cooperatives) who is engaged in a trade or business (whether or not the trade or business is of lending money), that in the course of such trade or business, received mortgage interest payments from any individual, including certain points, or makes any refund of interest from a qualified mortgage in the calendar year, must file this informative return.

The declaration must be prepared on a calendar year basis and must be furnished to the mortgage borrower and filed to the Department of the Treasury not later than **January 31** of the year following the calendar year on which the mortgage interest were received.

- Line 1. Include the mortgage interest paid by the borrower, other than points, with respect to a qualified mortgage for the taxable year.
- Line 2. Include the loan origination fees (points) paid directly by the mortgage borrower with respect to a qualified mortgage for the taxable year. Specify if they were paid by the borrower or financed through the mortgage loan.
- Line 3. Include the loan discounts (points) paid directly by the mortgage borrower with respect to a qualified mortgage for the taxable year. Specify if they were paid by the borrower or financed through the mortgage loan.
- Line 4. Include the amount of refund of overpaid interest from a qualified mortgage, made to the mortgage borrower during the calendar year.
- Line 5. Include the property taxes paid.
- Line 6. Include balance of the principal for which the mortgage loan was made.

Formulario **480.7B**
Form
Rev. 05.02



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACION INFORMATIVA - CUENTA DE APORTACION EDUCATIVA
INFORMATIVE RETURN - EDUCATIONAL CONTRIBUTION ACCOUNT

Uso Oficial - Official Use

EXHIBIT M

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____ Duplicado - Duplicate: Enmendado - Amended:

Número de Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		Descripción - Description	Cantidad - Amount	Distribuciones - Distributions	
Núm. de Identificación Patronal - Employer's Identification Number		1. Balance Total de la Cuenta a Principio de Año - Total Balance of the Account at the Beginning of the Year		8. Desglose de Cantidad Distribuida Breakdown of Amount Distributed	
Nombre - Name				A. Aportaciones Contributions	
Dirección - Address		2. Aportaciones Durante el Año Contributivo - Contributions During the Taxable Year		B. Incremento Increase	
Código Postal - Zip Code				(1) Intereses Tributables Taxable Interest	
<input type="checkbox"/> INFORMACION DEL BENEFICIARIO - BENEFICIARY'S INFORMATION		3. Aportaciones Via Transferencia Contributions Through Transfer		(2) Intereses Exentos Exempt Interest	
Núm. de Seguro Social - Social Security No.	Fecha de Nac. - Date of Birth			(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Nombre - Name		4. Retiros Via Transferencia Withdrawals Through Transfer		(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico	
Dirección - Address				(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Código Postal - Zip Code		5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico	
Número de Cuenta Bancaria - Bank Account Number				(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
<input type="checkbox"/> INFORMACION DE QUIEN APORTA - CONTRIBUTOR'S INFORMATION		6. Contribución Retenida de Intereses (17%) Tax Withheld from Interest (17%)		(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico	
Núm. de Seguro Social - Social Security No.	Parentesco - Relationship			(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Nombre - Name		7. Contribución Retenida de Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (17%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)		C. Total (Sume líneas 8A y 8B) Total (Add lines 8A and 8B)	
Dirección - Address				(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Código Postal - Zip Code		7. Contribución Retenida de Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (17%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)		C. Total (Sume líneas 8A y 8B) Total (Add lines 8A and 8B)	
Número Control - Control Number				(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	

FECHA DE RADICACION: 28 DE FEBRERO O 30 DE AGOSTO, SEGUN APLIQUE. VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS ON BACK ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

(Original Rosa Oscuro)

↑
BORDE DE
DESPRENDIMIENTO

↑
BORDE DE
DESPRENDIMIENTO

INSTRUCCIONES

Declaración Informativa – Cuenta de Aportación Educativa

Prepare el Formulario 480.7B por cada persona que aporte o que sea beneficiario de una Cuenta de Aportación Educativa (cuenta), y que haya realizado cualesquiera de las transacciones enumeradas en el formulario. Deberá indicar además con una marca de cotejo en los espacios provistos, si la declaración se prepara para la persona que aporta o para el beneficiario.

Cuando el formulario se prepare para la persona que aportó a la cuenta, **debe completarse** el encasillado con la información del beneficiario. Una persona puede recibir más de un Formulario 480.7B, dependiendo del número de cuentas a las que aporte.

Cuando el formulario se prepare para el beneficiario, **no debe completarse** el encasillado con la información de quien aporta. El encasillado 2 deberá incluir el total de las aportaciones recibidas, el cual no podrá exceder de \$500 por año contributivo.

Desglose la cantidad distribuida según las partidas del encasillado 8.

Si el individuo que aporta o el beneficiario de la cuenta recibe una distribución de intereses tributables, indique la cantidad distribuida en el encasillado 8B(1). Si ejerce la opción de pagar la contribución del 17% sobre los mismos, indique la cantidad de contribución retenida (17%) en el encasillado 6.

Si el individuo que aporta o el beneficiario de la cuenta recibe una distribución total o parcial que no sea una distribución de intereses recibida de instituciones financieras dedicadas a industria o negocio en Puerto Rico (según establece la Sección 1013 del Código), ni una distribución de la aportación, y que consista de ingresos de fuentes dentro de Puerto Rico, indique la cantidad distribuida en el encasillado 8B(3). Si ejerce la opción de pagar la contribución del 17% sobre dicha distribución, indique la cantidad de la contribución retenida (17%) en el encasillado 7. Por otro lado, si la distribución consiste de ingresos de fuentes fuera de Puerto Rico, indique la cantidad distribuida en el encasillado 8B(4).

La declaración deberá entregarse a la persona que aporta, al beneficiario y al Departamento de Hacienda no más tarde del **30 de agosto** siguiente al año contributivo correspondiente para informar aportaciones y otras transacciones o eventos relacionados con la cuenta. No obstante, la declaración deberá entregarse no más tarde del **28 de febrero** siguiente al año contributivo correspondiente para informar distribuciones de dicha cuenta. El original de la declaración deberá ser enviado al DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

INSTRUCTIONS

Informative Return – Educational Contribution Account

Prepare Form 480.7B for each contributor or beneficiary of an Educational Contribution Account (account), who has realized any of the transactions numbered on the form. Also, you must check in the spaces provided, if the return is prepared for the contributor or for the beneficiary.

When the form is prepared for the contributor, the box with the beneficiary's information **must be completed**. A person can receive more than one Form 480.7B, depending on the number of accounts to which a contribution is made.

When the form is prepared for the beneficiary, the box with the contributor's information **must not be completed**. Box 2 must include the total amount of contributions received, which can not exceed \$500 per taxable year.

Provide a breakdown of the amount distributed according to the items in box 8.

If the contributor or the beneficiary of the account receives a distribution of taxable interest, enter the amount distributed in box 8B(1). If the option to pay the 17% tax on the same was exercised, enter the amount of tax withheld (17%) in box 6.

If the contributor or beneficiary of the account receives a total or partial distribution that does not constitute a distribution of interest received from financial institutions engaged in trade or business in Puerto Rico (as provided in Section 1013 of the Code), nor a distribution of the contributions to the account, and which consists of income from sources within Puerto Rico, enter the amount distributed in box 8B(3). If the option to pay the 17% tax on said distribution was exercised, enter the amount of tax withheld (17%) in box 7. On the other hand, if the distribution consists of income from sources without Puerto Rico, enter the amount distributed in box 8B(4).

The return must be given to the contributor, the beneficiary and the Department of the Treasury not later than **August 30** following the corresponding taxable year to inform contributions and other transactions and events regarding the account. However, the return must be given not later than **February 28** following the corresponding taxable year to inform distributions from said account. The original of this return must be sent to DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501.

Formulario **480.5**

Form
Rev. 05.02



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO

Departamento de Hacienda - Department of the Treasury

RESUMEN DE LAS DECLARACIONES INFORMATIVAS

Uso Oficial - Official Use

EXHIBIT N

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

SUMMARY OF THE INFORMATIVE RETURNS

Núm. Serie _____

Número de Identificación Patronal - Employer's Identification Number _____

Clase de Contribuyente - Type of Taxpayer

Individuo
Individual

Sociedad
Partnership

Corporación
Corporation

Sucesión o
Fideicomiso
Estate or Trust

Otros
Others

Nombre del Pagador - Payer's Name _____

Dirección - Address _____

Código Postal - Zip Code _____

Número de Documentos - Number of Documents _____

Cantidad Retenida - Amount Withheld _____

Cantidad Total Pagada - Total Amount Paid _____

Marque sólo un encasillado - Check only one box

480.6A

480.6B

480.6C

480.7

480.7B

JURAMENTO - OATH

Declaro bajo las penalidades de perjurio que esta declaración ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa.
I declare under the penalties of perjury that this declaration has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Fecha - Date _____

Firma - Signature _____

Título - Title _____

FECHA DE RADICACION: 28 DE FEBRERO, 15 DE ABRIL O 30 DE AGOSTO, SEGUN APLIQUE. VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, APRIL 15 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

EXHIBIT N

INSTRUCCIONES

Resumen de las Declaraciones Informativas

Esta declaración (Formulario 480.5) se usará para resumir y tramitar los Formularios 480.6A, 480.6B, 480.6C, 480.7 y 480.7B. La misma debe enviarse junto con dichas declaraciones al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. Envíe un Formulario 480.5 con cada clase de declaración informativa, no más tarde del 28 de febrero (Formularios 480.6A, 480.6B, 480.7 y 480.7B), 15 de abril (Formulario 480.6C) o 30 de agosto (Formularios 480.7 y 480.7B) del año siguiente al año natural para el cual se efectuaron los pagos.

Firma Autorizada - Las declaraciones de individuos deberán ser firmadas por los individuos o sus agentes autorizados. Las declaraciones de corporaciones y sociedades deberán ser firmadas por un oficial de la corporación o por un miembro autorizado de la sociedad. Las declaraciones de sucesiones y de fideicomisos deberán ser firmadas por la persona debidamente autorizada.

INSTRUCTIONS

Summary of the Informative Returns

This return (Form 480.5) will be used to summarize and process the Forms 480.6A, 480.6B, 480.6C, 480.7 and 480.7B. The same must be sent along with said return to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. A Form 480.5 must be sent with each type of informative return, not later than February 28 (Forms 480.6A, 480.6B, 480.7 and 480.7B), April 15 (Form 480.6C) or August 30 (Form 480.7 and 480.7B) of the year following the calendar year for which the payments were made.

Authorized Signature - The returns of individuals must be signed by the individuals or their authorized agents. Corporations and partnerships returns must be signed by an officer of the corporation or an authorized member of the partnership. Estate and trust returns must be signed by the duly authorized person.

Program:
Tape # :

Department of the Treasury
Information Systems Support Section
Error Report – Informative 2002

Page No:
Date:
Time:

<u>Sequence No.</u>	<u>Payee's Soc-Sec No.</u>	<u>Withholding Agent /Payer Information</u>			<u>Payee's Information</u>			<u>Amount</u>	<u>Message</u>
		<u>Identification No.</u>	<u>Name</u>	<u>Address</u>	<u>Soc-Sec No.</u>	<u>Name</u>	<u>Address</u>		
0000000001		*	*	*	*		*	*	
0000000002									
0000000003		*							
0000000007			*				*		
0000000007		*							Sequence number error
0000000010									
0000000012		*							
0000000015				*					
0000000017				*	*		*		
0000000019		*							

Total Processed Record : 20

Total Incorrect Record : 10

Total Correct Record : 10

Note: An asterisk (*) under the field that represents an error.

Check the Error Report Description on page 5

**FORM 480.7A Magnetic Media Transmittal Form
For Tax Year 2002**

Project: Informative Returns

Due by: 01 - 31 - 2003

Mail the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
PO BOX 9022501
SAN JUAN PR 00902-2501

OR

Bring the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
5TH FLOOR, OFFICE 522
INTENDENTE RAMIREZ BUILDING
10 PASEO COVADONGA
SAN JUAN, PUERTO RICO 00902

From: (Authorized Official to whom all inquiries may be directed)

Company EIN: _____

Company Name: _____

Address: _____

Contact Person: _____

Phone: _____

Signature: _____

Date: _____

___ **Original File**

___ **Corrected File**

The following are enclosed:

_____ Cartridges
_____ Diskettes
(Number of Magnetic Media)

Media Number	Sequence	Number of Records
_____	1 of _____	_____
_____	_____ of _____	_____
_____	_____ of _____	_____
_____	_____ of _____	_____

Official Use Only

Received by: _____

Date: ____ / ____ / ____
MM DD YY

Quantity received:

_____ Cartridges
_____ Diskettes

Date referred to Control Production Area

Date: ____ / ____ / ____
MM DD YY

**FORMS 480.6A, 480.6B, 480.7 and 480.5 Magnetic Media Transmittal Form
For Tax Year 2002**

Project: Informative Returns

Due by: 02 - 28 - 2003

Mail the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
PO BOX 9022501
SAN JUAN PR 00902-2501

OR

Bring the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
5TH FLOOR, OFFICE 522
INTENDENTE RAMIREZ BUILDING
10 PASEO COVADONGA
SAN JUAN, PUERTO RICO 00902

From: (Authorized Official to whom all inquiries may be directed)

Company EIN: _____

Company Name: _____

Address: _____

Contact Person: _____

Phone: _____

Signature: _____

Date: _____

___ **Original File**

___ **Corrected File**

The following are enclosed:

_____ Cartridges
_____ Diskettes
(Number of Magnetic Media)

Media Number	Sequence	Number of Records
_____	1 of _____	_____
_____	___ of _____	_____
_____	___ of _____	_____
_____	___ of _____	_____

Official Use Only

Received by: _____

Date: ____/____/____
MM DD YY

Quantity received:

_____ Cartridges
_____ Diskettes

Date referred to Control Production Area

Date: ____/____/____
MM DD YY

**FORMS 480.6C and 480.5 Magnetic Media Transmittal Form
For Tax Year 2002**

Project: Informative Returns

Due by: 04 - 15 - 2003

Mail the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
PO BOX 9022501
SAN JUAN PR 00902-2501

OR

Bring the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
5TH FLOOR, OFFICE 522
INTENDENTE RAMIREZ BUILDING
10 PASEO COVADONGA
SAN JUAN, PUERTO RICO 00902

From: (Authorized Official to whom all inquiries may be directed)

Company EIN: _____

Company Name: _____

Address: _____

Contact Person: _____

Phone: _____

Signature: _____

Date: _____

___ **Original File**

___ **Corrected File**

The following are enclosed:

_____ Cartridges
_____ Diskettes
(Number of Magnetic Media)

Media Number	Sequence	Number of Records
_____	1 of _____	_____
_____	___ of _____	_____
_____	___ of _____	_____
_____	___ of _____	_____

Official Use Only

Received by: _____ Date: ____/____/____
MM DD YY

Quantity received: _____
_____ Cartridges
_____ Diskettes

Date referred to Control Production Area Date: ____/____/____
MM DD YY

**FORMS 480.7, 480.7B and 480.5 Magnetic Media Transmittal Form
For Tax Year 2002**

Project: Informative Returns

Due by: 08 - 30 - 2003

Mail the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
PO BOX 9022501
SAN JUAN PR 00902-2501

OR

Bring the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
INFORMATIVE RETURNS SECTION
5TH FLOOR, OFFICE 522
INTENDENTE RAMIREZ BUILDING
10 PASEO COVADONGA
SAN JUAN, PUERTO RICO 00902

From: (Authorized Official to whom all inquiries
May be directed)

Company EIN: _____

Company Name: _____

Address: _____

Contact Person: _____

Phone: _____

Signature: _____

Date: _____

___ **Original File**

___ **Corrected File**

The following are enclosed:

_____ Cartridges
_____ Diskettes
(Number of Magnetic Media)

Media Number	Sequence	Number of Records
_____	1 of _____	_____
_____	___ of _____	_____
_____	___ of _____	_____
_____	___ of _____	_____

Official Use Only

Received by: _____ Date: ____/____/____
MM DD YY

Quantity received: _____
_____ Cartridges
_____ Diskettes

Date referred to Control Production Area Date: ____/____/____
MM DD YY