

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

**PUBLICATION 03-02**

**INFORMATIVE RETURNS  
MAGNETIC MEDIA REPORTING REQUIREMENTS  
FOR TAX YEAR 2003**

**Analysis and Programming Division  
November, 2003**



## WHAT'S NEW

### Record Changes

- The “Tax Withheld from Distributions under Section 1169A” field in Form 480.7 **was deleted** from the record layout. See Exhibit D.
- The “Employer’s Id. No.” field, location 541-552, **was added** to Form 480.6C record layout. If the Payee is a foreign person that does not have a Social Security No. or Employer’s Id. No., enter here any other identification number. See Exhibit C.

### Future Changes

- **TAX YEAR 2004 is the last year we will accept tape or cartridge submission.**
- **Starting TAX YEAR 2005 all submissions must be in diskettes or CDs.**

## **FILING REMINDERS**

- ✓ **We accept diskettes, CDs, tapes and cartridges. Remember to use the correct Magnetic Media Specifications see pages 8-10.**
- ✓ **The magnetic media must be accompanied with a Transmittal Form as the one shown at the end of this Publication.**
- ✓ **Affix an external label to the magnetic media as the one shown in page 11. In the case of tape or cartridge, must indicate the file format EBCDIC or ASCII.**
- ✓ **Make sure the data file submitted is complete.**
- ✓ **Review the Record Layouts.**
- ✓ **To avoid an error report, verify that the following fields are valid and correct:**
  - **Form Type.**
  - **Taxable Year.**
  - **Name.**
  - **Address.**
  - **Sequence Number.**
  - **Record Type.**
  - **Amounts.**
  - **Identification Number, Social Security Number or Account Number.**
- ✓ **The Department of the Treasury will return all data files that do not meet the specifications detailed in this Publication.**

✓ Below are the mailing addresses for the magnetic media:

**Via U.S. Postal Service:**

**Department of the Treasury  
Technology Information Area  
Production Control Section  
PO Box 9022501  
San Juan, PR 00902-2501**

**Via carrier OTHER than the U.S. Postal Service:**

**Department of the Treasury  
Technology Information Area  
Production Control Section  
Intendente Ramírez Building  
10 Paseo Covadonga  
San Juan, PR 00902**

# GENERAL INFORMATION

## Filing Requirements

### What's in this booklet?

Instructions for filing the following Informative Returns to the Department of the Treasury on magnetic media:

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

### Who must use these instructions?

Payers or Withholding Agents with 10 or more Informative Returns to submit.

### May I use these instructions if I have fewer than 10 Informative Returns?

Yes, and we encourage you to use these instructions.

### What if I have 10 or more Informative Returns and I send you paper Informative Returns?

You may be penalized by the Department of the Treasury.

### What if I do not follow the instructions in this booklet?

Your submission may be returned to you as unprocessable and you may be subject to penalties.

**May I send a paper Informative Returns along with my magnetic media?**

No, do not include any paper Informative Returns with any magnetic media.

**How may I send you my Informative Returns information?**

Use diskettes, CDs, tapes or cartridges (we prefer diskettes or CDs).

**Is this the only alternative for filing the Informative Returns on magnetic media?**

No, if you have less than 250 Informative Returns you can use the 2003 W-2 and Informative Returns Program developed by the Department of the Treasury.

To obtain this Program you may access our web site:  
**[www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr)**

If you do not have access to the Internet, call (787) 721-2020 extension 4511 or send a fax to (787) 977-1337 or (787) 977-1338, the Department of the Treasury will provide you a CD with the Program.

## **Filing Deadline**

### **When is my file due to you?**

<b>Form</b>	<b>Due Date</b>
480.7A and 480.5	February 2, 2004
480.6A, 480.6B, 480.7 and 480.5	March 1, 2004
480.6C and 480.5	April 15, 2004
480.7, 480.7B and 480.5	August 30, 2004

### **What if I file late?**

You may be subject to the penalties imposed by the Puerto Rico Internal Revenue Code of 1994, as amended.

## **Processing a File**

**Will you notify me when the file is processed?**

No.

**Will you return the magnetic media to me if the file is processed?**

No.

**What if you can't process my file submitted on magnetic media?**

We will return the magnetic media to you with an explanation of the problems that we found. You will have 30 days to correct and return the file to us without a penalty.

**What should I do to correct my file?**

- Follow the instructions in the notice you receive.
- Review and correct the information you sent us.

**If I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?**

Yes.

**Do I need to keep a copy of the Informative Returns information I send you?**

Yes. The Department of the Treasury requires that you retain a copy of your Informative Returns data, or to be able to reconstruct the data, for at least 4 years after the due date of the report.



# MAGNETIC MEDIA SPECIFICATIONS

## Definitions

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 or  
Withholding Agent : Person or organization making payments.

## Media and Data Requirements

Cartridges (18 track) or tapes (9 track reels) will have the following characteristics:

Character Code Set : EBCDIC - No Labels

Record Format : Fixed - No Compress

Block Size : 700

Record Length : 700

CDs or diskettes will have the following characteristics:

Diskette Size : 3.5 HD

Character Code Set : ASCII (FILENAME.TXT)

Record Format : Fixed

No Compress

## **Rules**

### **What rules do you have for money fields?**

- Right justified and zero fill to the left.
- No decimal points or commas.
- No signed amounts (no dollar signs).
- If no data, fill with zero.
- Last two positions are for cents.
- 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.

### **What rules do you have for alpha/numeric fields?**

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

## **Form Type**

It is necessary to complete the Form Type in the record layout 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 Exhibit G.

## **Sequence Number**

A sequence number is required for all records. Duplicate sequence numbers will NOT be allowed. **The sequence numbers 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:

<b>Magnetic Media Number</b>	<b>Sequence Number</b>
Magnetic Media 1	0000000001 – 0000002000
Magnetic Media 2	0000002001 – 0000003000

## ADDRESSING/PACKAGING

### How do I label the magnetic media?

Affix an external label like the one shown.

<b>Department of the Treasury Informative Returns Tax Year 2003</b>	
<b>EIN:</b>	_____
<b>Name:</b>	_____
<b>Tel:</b>	_____
<b>Magnetic Media Sequence:</b>	___ of ___
<b>Format (EBCDIC or ASCII):</b>	_____

### Do I have to include a Transmittal Form with the magnetic media?

Yes, for the Department of the Treasury you must always use a Transmittal Form similar to the one shown at the end of this Publication.

### How should I package my diskette or CD?

- Do not use paper clips, rubber bands or staples on diskettes.
- Insert each diskette in its own protective sleeve before packaging.
- Send the diskette in a container to prevent damage in transit.
- Use disposable containers. Special mailers for diskettes are available commercially.
- We do not return special containers.

### **How should I package my cartridge?**

- Send the cartridge in a box with proper packing to prevent damage in transit.
- It is not necessary to use an oversized box, specially-sized boxes are available commercially.
- We do not return special containers.
- Use disposable tape containers.

### **Where do I send the magnetic media?**

Via U.S. Postal Service send to:

Department of the Treasury  
Technology Information Area  
Production Control Section  
PO Box 9022501  
San Juan, PR 00902-2501

Via carrier OTHER than the U.S. Postal Service:

Department of the Treasury  
Technology Information Area  
Production Control Section  
Intendente Ramírez Building  
10 Paseo Covadonga  
San Juan, PR 00902

## **ASSISTANCE**

### **Programming and Reporting Questions**

If you have questions related to the magnetic media reporting, please send us an e-mail to [w2info@hacienda.gobierno.pr](mailto:w2info@hacienda.gobierno.pr)

### **Tax Related Questions**

If you have questions regarding the rules for reporting and withholding of tax at source on income payments provided by the Puerto Rico Internal Revenue Code of 1994, as amended, you should contact the General Consulting Section at (787) 721-2020 extension 3611 or toll free (1) (800) 981-9236, Monday through Friday from 8:00 a.m. to 4:30 p.m.

# EXHIBIT A

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 1 OF 2
FILE NAME : F4806A03	FILE NUMBER :		
	RECORD NAME: PAYMENTS MADE USED FORM 480.6A	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	<b>2</b> 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    BLANK = ORIGINAL 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 <b>2003</b>	*
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	*
<b>PAYER'S INFORMATION</b>						
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	*
<b>PAYEE'S INFORMATION</b>						
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**

## TAX YEAR 2003 FORM 480.6A

# EXHIBIT A

FILE DESCRIPTION

ANALYST :

DATE : AUGUST 2003

PAGE : 2 OF 2

FILE NAME : F4806A03

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

## TAX YEAR 2003 FORM 480.6A



# EXHIBIT B

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 1 OF 2
FILE NAME : F4806B03	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	<b>3</b> 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    BLANK = ORIGINAL 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 <b>2003</b>	*
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	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
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	*
<b>PAYEE'S INFORMATION</b>						
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**

**TAX YEAR 2003  
FORM 480.6B**

# EXHIBIT B

FILE DESCRIPTION

ANALYST :

DATE : AUGUST 2003

PAGE : 2 OF 2

FILE NAME : F4806B03

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

**TAX YEAR 2003  
FORM 480.6B**

# EXHIBIT C

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 1 OF 2
FILE NAME : F4806C03	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 BLANK = ORIGINAL 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 <b>2003</b>	*
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	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
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	*
<b>PAYEE'S INFORMATION</b>						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	IF NOT NUMERIC OR LONGER THAN 9 USE THE <i>EMPLOYER'S ID</i> FIELD AND FILL WITH ZEROS HERE	*
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**

**TAX YEAR 2003  
FORM 480.6C**

# EXHIBIT C

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 2 OF 2
FILE NAME : F4806C03	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	C	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. EMPLOYER'S ID	X(12)	C	12	541-552	IF APPLICABLE, ENTER HERE AN IDENTIFICATION NO. OTHER THAN THE SOCIAL SECURITY NO. OR EMPLOYER ID. NO. OTHERWISE, FILL WITH BLANKS.	
50. FILLER	X(148)	C	148	553-700	SPACES	*

**\* REQUIRED FIELDS**

## TAX YEAR 2003 FORM 480.6C

# EXHIBIT D

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 1 OF 3
FILE NAME : F4807Y03	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    BLANK = ORIGINAL 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 <b>2003</b>	*
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	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
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	*
<b>PAYEE'S INFORMATION</b>						
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**

## TAX YEAR 2003 FORM 480.7

# EXHIBIT D

FILE DESCRIPTION

ANALYST :

DATE : AUGUST 2003

PAGE : 2 OF 3

FILE NAME : F4807Y03

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 12D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
36. TAX WITHHELD INCOME FROM SOURCES WITHIN P.R. (17% LINE 12E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
37. TAX WITHHELD FROM GOVERNMENT PENSIONERS (10% LINES 12G2 AND 12G3)	9(10)V99	C	12	417-428	SEE FORM 480.7 ITEM 9	
38. TAX PREPAID UNDER SECTION 1169A (10% LINE 12H)	9(10)V99	C	12	429-440	SEE FORM 480.7 ITEM 10	
39. TAX WITHHELD FROM DISTRIBUTIONS UNDER SECTION 1169B (12.5% LINE 12I)	9(10)V99	C	12	441-452	SEE FORM 480.7 ITEM 11	
<b>BREAKDOWN OF AMOUNT DISTRIBUTED</b>						
40. A- CONTRIBUTIONS	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 12A	
41. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7 ITEM 12B	
42. C- EXEMPT INTEREST	9(10)V99	C	12	477-488	SEE FORM 480.7 ITEM 12C	
43. D- INTEREST FROM ELEGIBLE FINANCIAL INSTITUTIONS	9(10)V99	C	12	489-500	SEE FORM 480.7 ITEM 12D	
44. E- INCOME FORM SOURCES WITHIN P.R.	9(10)V99	C	12	501-512	SEE FORM 480.7 ITEM 12E	
45. F- OTHER INCOME	9(10)V99	C	12	513-524	SEE FORM 480.7 ITEM 12F	
46. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	525-536	SEE FORM 480.7 ITEM 12G1	
47. G- GOVERNMENT PENSIONERS 2. ELEGIBLE INTEREST	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 12G2	
48. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 12G3	
49. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 12G	
50. H- UNDER SECTION 1169A 1. CONTRIBUTIONS	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 12H1	
51. H- UNDER SECTION 1169A 2. ELEGIBLE INTEREST	9(10)V99	C	12	585-596	SEE FORM 480.7 ITEM 12H2	
52. H- UNDER SECTION 1169A 3. OTHER INCOME	9(10)V99	C	12	597-608	SEE FORM 480.7 ITEM 12H3	
53. H- UNDER SECTION 1169A TOTAL	9(10)V99	C	12	609-620	SEE FORM 480.7 ITEM 12H	

\* REQUIRED FIELDS

**TAX YEAR 2003  
FORM 480.7**

# EXHIBIT D

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 3 OF 3
FILE NAME : F4807Y03		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. I- THROUGH TRANSFER UNDER SEC. 1169B 1. CONTRIBUTIONS	9(10)V99	C	12	621-632	SEE FORM 480.7 ITEM 12I1
55. I- THROUGH TRANSFER UNDER SEC. 1169B 2. ELEGIBLE INTEREST	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 12I2
56. I- THROUGH TRANSFER UNDER SEC. 1169B 3. OTHER INCOME	9(10)V99	C	12	645-656	SEE FORM 480.7 ITEM 12I3
57. I- THROUGH TRANSFER UNDER SEC. 1169B TOTAL	9(10)V99	C	12	657-668	SEE FORM 480.7 ITEM 12I
58. J- TOTAL (ADD LINES 12A THROUGH 12I)	9(10)V99	C	12	669-680	SEE FORM 480.7 ITEM 12J
59. FILLER	X(20)	C	20	681-700	SPACES

\* REQUIRED FIELDS

# EXHIBIT E

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 1 OF 2
FILE NAME : F4807AY03	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	<b>6</b> 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    BLANK = ORIGINAL 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 <b>2003</b>	*
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	*
<b>RECIPIENT'S INFORMATION</b>						
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	*
<b>BORROWER'S INFORMATION</b>						
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**

**TAX YEAR 2003  
FORM 480.7A**



# EXHIBIT E

FILE DESCRIPTION

ANALYST :

DATE : AUGUST 2003

PAGE : 2 OF 2

FILE NAME : F4807AY03

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
<b>JOINT BORROWER'S INFORMATION</b>						
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	*

\* REQUIRED FIELDS

## TAX YEAR 2003 FORM 480.7A

# EXHIBIT F

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 1 OF 2
FILE NAME : F4807B03	FILE NUMBER :		
RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT – FORM TYPE 480.7B		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	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    BLANK = ORIGINAL 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 <b>2003</b>	*
8. FILLER	X	C	1	22-22	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
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	*
<b>BENEFICIARY'S INFORMATION</b>						
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**

**TAX YEAR 2003  
FORM 480.7B**

# EXHIBIT F

FILE DESCRIPTION

ANALYST :

DATE : AUGUST 2003

PAGE : 2 OF 2

FILE NAME : F4807B03

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	*
<b>CONTRIBUTOR'S INFORMATION</b>						
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	
<b>BREAKDOWN OF AMOUNT DISTRIBUTED</b>						
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

**TAX YEAR 2003  
FORM 480.7B**

# EXHIBIT G

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2003	PAGE : 1 OF 1
FILE NAME : F4805Y03	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	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	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 <b>2003</b>	*
8. FILLER	X(2)	C	2	22-23	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
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

## TAX YEAR 2003 FORM 480.5

# EXHIBIT H

<b>Formulario 480.6A</b> Form Rev. 05.02 Rep. 05.03	 <p>ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO          Departamento de Hacienda - Department of the Treasury</p> <p><b>DECLARACION INFORMATIVA - INGRESOS NO SUJETOS A RETENCION</b>  <b>INFORMATIVE RETURN - INCOME NOT SUBJECT TO WITHHOLDING</b></p>	Uso Oficial - Official Use  Número de Serie
Año Contributivo - Taxable Year: _____ Duplicado - Duplicate: <input type="checkbox"/> Enmendado - Amended: <input type="checkbox"/>		
<b>INFORMACION DEL PAGADOR - PAYER'S INFORMATION</b>	<b>Clase de Ingreso</b> Type of Income	<b>Cantidad Pagada</b> Amount Paid
Número de Identificación Patronal - Employer's Identification Number	<b>1. Pagos por Servicios Prestados por Individuos</b> Payments for Services Rendered by Individuals	
Nombre - Name	<b>2. Pagos por Servicios Prestados por Corporaciones y Sociedades</b> Payments for Services Rendered by Corporations and Partnerships	
Dirección - Address	<b>3. Comisiones y Honorarios</b> Commissions and Fees	
Código Postal - Zip Code	<b>4. Rentas</b> Rents	
<b>INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>	<b>5. Intereses (excepto IRA)</b> Interest (except IRA)	
Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number	<b>6. Distribuciones de Sociedades (Ver instrucciones)</b> Partnerships Distributions (See instructions)	
Nombre - Name	<b>7. Dividendos</b> Dividends	
Dirección - Address	<b>8. Distribuciones de Planes de Pensiones No Sujetas a Retención</b> Pension Plans Distributions Not Subject to Withholding	
Código Postal - Zip Code	<b>9. Otros Pagos</b> Other Payments	
Número de Cuenta Bancaria Bank Account Number	<b>10. Rédito Bruto</b> Gross Proceeds	
<b>FECHA DE RADICACION: 28 DE FEBRERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS ON BACK</b> <b>ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU</b>		

## 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 ó 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, resulting 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.

# EXHIBIT I

<b>Formulario 480.6B</b> Form Rev. 05.00 Rep. 05.03	 <p>ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO                  Departamento de Hacienda - Department of the Treasury</p> <p><b>DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION</b>                  INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING</p>	Uso Oficial - Official Use	
AÑO CONTRIBUTIVO - TAXABLE YEAR: _____ Duplicado - Duplicate: <input type="checkbox"/> Enmendado - Amended: <input type="checkbox"/>		Número de Serie	
<b>INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION</b>	<b>Clase de Ingreso</b>	<b>Cantidad Pagada</b>	<b>Cantidad Retenida</b>
Número de Identificación Patronal - Employer's Identification Number	Type of Income	Amount Paid	Amount Withheld
Nombre - Name	<b>1 Pagos por Servicios Prestados por Individuos</b> Payments for Services Rendered by Individuals		
Dirección - Address	<b>2. Pagos por Servicios Prestados por Corporaciones y Sociedades</b> - Payments for Services Rendered by Corporations and Partnerships		
Código Postal - Zip Code	<b>3. Pagos por Indemnización Judicial o Extrajudicial</b> Payments for Judicial or Extrajudicial Indemnification		
<b>INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>	<b>4. Dividendos</b> Dividends		
Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number	<b>5. Distribuciones de Sociedades</b> Partnerships Distributions		
Nombre - Name	<b>6. Intereses (excepto IRA)</b> Interest (except IRA)		
Dirección - Address	<b>7. Dividendos de Ingresos de Fomento Industrial (Ley 26 de 2 de junio de 1978)</b> - Dividends from Industrial Development Income (Act 26 of June 2, 1978)		
Código Postal - Zip Code	<b>8. Dividendos de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987)</b> - Dividends from Industrial Development Income (Act 8 of January 24, 1987)		
Número de Cuenta Bancaria Bank Account Number	<b>9. Distribuciones de Planes de Pensiones</b> Pension Plans Distributions		
Número Control - Control Number	<b>10. Otros Pagos</b> 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 de 2 de junio de 1978 ó Ley 8 de 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 ó 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.**



# EXHIBIT J

<b>Formulario 480.6C</b> Form Rev. 05.00 Rep. 05.03	 <b>ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO</b> Departamento de Hacienda - Department of the Treasury <b>DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION - NO RESIDENTES</b> INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING - NONRESIDENTS	<b>Uso Oficial - Official Use</b>  Número Serie	
AÑO CONTRIBUTIVO - TAXABLE YEAR: _____ <b>Duplicado</b> - Duplicate: <input type="checkbox"/> <b>Enmendado</b> - Amended: <input type="checkbox"/>			
<b>INFORMACION DEL AGENTE RETENEDOR-WITHOLDING AGENT'S INFORMATION</b>	<b>Clase de Ingreso</b> Type of Income	<b>Cantidad Pagada</b> Amount Paid	<b>Cantidad Retenida</b> Amount Withheld
Número de Identificación Patronal - Employer's Identification Number  Nombre - Name  Dirección - Address  Código Postal - Zip Code	<b>1. Salarios, Jornales o Compensaciones</b> Salaries, Wages or Compensations		
	<b>2. Distribuciones de Sociedades</b> Partnerships Distributions		
	<b>3. Venta de Propiedad</b> Sale of Property		
	<b>4. Dividendos</b> Dividends		
<b>INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>			
Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number  Nombre - Name  Dirección - Address  Código Postal - Zip Code	<b>5. Regalías</b> Royalties		
	<b>6. Intereses</b> Interest		
	<b>7. Rentas</b> Rents		
	<b>8. Distribuciones de Planes de Pensiones</b> Pension Plans Distributions		
Número de Cuenta Bancaria Bank Account Number	<b>9. Espectáculos Públicos</b> Public Shows		
Número Control - Control Number	<b>10. Otros</b> 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			

## 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.**



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		12. 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 12D) Tax Withheld from Interest (17% line 12D)		F. Otros Ingresos - Other Income	
8. Contribución Retenida Ingreso de Fuentes Dentro de Puerto Rico (17% línea 12E) - Tax Withheld Income from Sources Within Puerto Rico (17% line 12E)		G. Pensionados del Gobierno - Government Pensioners	
9. Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 12G2 y 12G3) - Tax Withheld Income from Government Pensioners (10% lines 12G2 and 12G3)		1. Aportaciones Contributions _____	
10. Contribución Prepagada bajo la Sección 1169A (10% línea 12H) - Tax Prepaid under Section 1169A (10% line 12H)		2. Intereses Elegibles Eligible Interest _____	
11. Contribución Retenida de Distribuciones bajo la Sección 1169B (12.5% línea 12I) - Tax Withheld from Distributions under Section 1169B (12.5% line 12I)		3. Otros Ingresos Other Income _____	
Número de Cuenta IRA - IRA Account Number		H. Bajo la Sección 1169A - Under Section 1169A	
Número de Control - Control Number		1. Aportaciones Contributions _____	
		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 (Suma líneas 12A a la 12I) Total (Add lines 12A through 12I)	

## INSTRUCCIONES

### 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 12A hasta 12I.

Incluya en el encasillado 12C 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 12B) 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 12D. 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 12E. 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 12F.

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 12G. 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.

Desglose en el encasillado 12H, 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 10.

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 12I. Indique la cantidad de contribución retenida (12.5%) en el encasillado 11. 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 10.

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.

## INSTRUCTIONS

### 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 12A through 12I.

In box 12C, 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 12B) 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 12D. 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 12E. 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 12F.

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 12G. 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.

Include in box 12H 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 10.

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 12I. Include the income tax withheld (12.5%) in box 11. 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 10.

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.

# EXHIBIT L

<b>Formulario 480.7A</b> Form Rev. 05.02 Rep. 05.03		<b>ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO</b> <b>Departamento de Hacienda - Department of the Treasury</b>  <b>DECLARACION INFORMATIVA - INTERESES HIPOTECARIOS</b> <b>INFORMATIVE RETURN - MORTGAGE INTEREST</b>	Uso Oficial - Official Use
AÑO CONTRIBUTIVO - TAXABLE YEAR: _____		Duplicado - Duplicate: <input type="checkbox"/> Enmendado - Amended: <input type="checkbox"/>	
		Número de Serie	
<b>INFORMACION DEL RECEPTOR - RECIPIENT'S INFORMATION</b>	<b>Descripción - Description</b>		<b>Cantidad - Amount</b>
Número de Identificación Patronal - Employer's Identification Number	1. Intereses Pagados por el Deudor Interest Paid by Borrower		
Nombre - Name	2. Honorarios de Origen 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"/>		
Dirección - Address	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"/>		
Código Postal - Zip Code	4. Reembolsos de Intereses Refund of Interest		
<b>INFORMACION DEL DEUDOR - BORROWER'S INFORMATION</b>	5. Contribuciones sobre la Propiedad Property Taxes		
Número de Seguro Social - Social Security Number	6. Balance del Principal Principal Balance		
Nombre - Name	Número de Cuenta del Préstamo - Loan Account Number	Término del Préstamo - Loan Term	
Dirección - Address	Número Control - Control Number		
Código Postal - Zip Code			
<b>INFORMACION DEL CODEUDOR - JOINT BORROWER'S INFORMATION</b>			
Número de Seguro Social - Social Security Number			
Nombre - Name			
<b>FECHA DE RADICACION: 31 DE ENERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: JANUARY 31, SEE INSTRUCTIONS ON BACK</b> <b>ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU</b>			

**INSTRUCCIONES**  
**Declaración Informativa - Intereses Hipotecarios**

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 origen 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.

# EXHIBIT M

Formulario **480.7B**

Form  
Rev. 05.02  
Rep. 05.03



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

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

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

## 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.



# EXHIBIT N

<b>Formulario 480.5</b> Form Rev. 05.02 Rep. 05.03 <b>AÑO CONTRIBUTIVO - TAXABLE YEAR:</b> _____		ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO <b>Departamento de Hacienda - Department of the Treasury</b> <b>RESUMEN DE LAS DECLARACIONES INFORMATIVAS</b> SUMMARY OF THE INFORMATIVE RETURNS	Uso Oficial - Official Use <hr/> Núm. Serie _____
<b>Número de Identificación Patronal - Employer's Identification Number</b> _____	<b>Clase de Contribuyente - Type of Taxpayer</b> <input type="checkbox"/> <b>Individuo</b> Individual <input type="checkbox"/> <b>Sociedad</b> Partnership <input type="checkbox"/> <b>Corporación</b> Corporation <input type="checkbox"/> <b>Sucesión o Fideicomiso</b> Estate or Trust <input type="checkbox"/> <b>Otros</b> Others		
<b>Nombre del Pagador - Payer's Name</b> _____			
<b>Dirección - Address</b> _____			<b>Código Postal - Zip Code</b> _____
<b>Número de Documentos - Number of Documents</b> _____	<b>Cantidad Retenida - Amount Withheld</b> _____	<b>Cantidad Total Pagada - Total Amount Paid</b> _____	
<b>Marque sólo un encasillado - Check only one box</b> <div style="display: flex; justify-content: space-around; align-items: center;"> <span><b>480.6A</b> <input type="checkbox"/></span> <span><b>480.6B</b> <input type="checkbox"/></span> <span><b>480.6C</b> <input type="checkbox"/></span> <span><b>480.7</b> <input type="checkbox"/></span> <span><b>480.7B</b> <input type="checkbox"/></span> </div>			
<b>JURAMENTO - OATH</b> 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.			
<b>Fecha - Date</b> _____		<b>Firma - Signature</b> _____	
_____		<b>Título - Title</b> _____	
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 <b>ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU</b>			

## 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) ó 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 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.

