

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

PUBLICATION 04-02

**INFORMATIVE RETURNS
MAGNETIC MEDIA REPORTING REQUIREMENTS
FOR TAX YEAR 2004**

**Analysis and Programming Division
October, 2004**



WHAT'S NEW

Record Changes

- **NEW LENGTH FOR ALL RECORDS: 1,640 BYTES.**
- **NEW FORMS RECORD LAYOUTS FOR:**
 - Form **480.6B.1** - Annual Reconciliation Statement of Income Subject to Withholding
 - Form **480.30** - Nonresidents Annual Return of Income Tax Withheld at Source
- **CHANGES TO FORM 480.7 RECORD LAYOUT:**
 - the "Tax Withheld from Distributions under Section 1169B" and the "Breakdown of Amount Distributed Through Transfer Under Section 1169B" fields **were deleted**; and
 - the "Tax Withheld from Distributions under Section 1169A" and the "Tax Withheld at Source to Nonresidents" fields **were added**.

Future Changes

- **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.
- ✓ TAX YEAR 2004 is the last year we will accept tape or cartridge submission.
- ✓ The magnetic media must be accompanied with a COMPLETED TRANSMITTAL FORM as the one shown at the end of this Publication. The contact person information MUST BE COMPLETED IN ALL ITS PARTS.
- ✓ AFFIX AN EXTERNAL LABEL TO THE MAGNETIC MEDIA as the one shown in page 11. In the case of tape or cartridge, the label must indicate the file format EBCDIC or ASCII.
- ✓ If you file through magnetic media, DO NOT SEND PAPER FORMS.
- ✓ DO NOT CREATE A FILE THAT CONTAINS ANY OTHER DATA than the specified in this Publication.
- ✓ Below are the mailing addresses for the magnetic media:

Via U.S. Postal Service:

Department of the Treasury
P.O. Box 9022501
San Juan, PR 00902-2501

Via another carrier:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, PR 00902

AVOID COMMON MISTAKES

- ✓ **Be sure to enter the correct TAXABLE YEAR and FORM TYPE.**
- ✓ **Make sure to enter the NAME and COMPLETE ADDRESS of the PAYEE.**
- ✓ **Remember to enter the Identification Number (EIN), Social Security Number (SSN) or Account Number of the PAYEE.**
- ✓ **Verify that the following fields are valid and correct:**
 - **Sequence Number**
 - **Record Type**
 - **Amounts**
- ✓ **Review the Record Layouts.**
- ✓ **The Department of the Treasury will send a notification if the files do not meet the specifications detailed in this Publication.**

GENERAL INFORMATION

Filing Requirements

What's in this booklet?

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

Form **480.6A** Informative Return – Income Not Subject to Withholding - Exhibit A and J

Form **480.6B** Informative Return – Income Subject to Withholding - Exhibit B and K

Form **480.6C** Informative Return – Income Subject to Withholding – Nonresidents - Exhibit C and L

Form **480.7** Informative Return – Individual Retirement Account - Exhibit D and M

Form **480.7A** Informative Return – Mortgage Interest - Exhibit E and N

Form **480.7B** Informative Return – Educational Contribution Account - Exhibit F and O

Form **480.5** Summary of the Informative Returns - Exhibit G and P

Form **480.6B.1** Annual Reconciliation Statement of Income Subject to Withholding - Exhibit H and Q

Form **480.30** Nonresidents Annual Return of Income Tax Withheld at Source - Exhibit I and R

Who must use these instructions?

Payers or Withholding Agents with 5 or more Informative Returns to submit.

May I send paper Forms along with the magnetic media?

No, **do not** include any paper Forms with any magnetic media.

What if I have 5 or more Informative Returns and I send you paper Forms?

You will be penalized by the Department of the Treasury.

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

You will be notified that your submission was unprocessable and you will be subject to penalties.

How may I send you the Forms information?

Use diskettes, CDs, tapes or cartridges (we prefer diskettes or CDs). **Remember, that this year is the last year we will accept tapes or cartridges.**

Is this the only alternative for filing the Forms on magnetic media?

No, **if you have less than 250 Informative Returns** you can use the 2004 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**

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?

Form	Due Date
480.7A and 480.5	January 31, 2005
480.6A, 480.6B, 480.6B.1, 480.7 and 480.5	February 28, 2005
480.30, 480.6C and 480.5	April 15, 2005
480.7, 480.7B and 480.5	August 30, 2005

What if I file late?

You will 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 send you a notification with an explanation of the errors or missing information that we found. You will have 30 calendar days **to correct and submit a new file** to us without a penalty.

The new magnetic media must include all the Forms data for the taxable year, whether or not were subject to corrections.

What should I do to correct my file?

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 information I send you?

Yes. The Department of the Treasury requires that you retain a copy of the Forms 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	:1,640		
Record Length	:1,640		

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**
- Type **8** - Indicates Form **480.6B.1**
- Type **9** - Indicates Form **480.30**
- 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:

Magnetic Media Number	Sequence Number
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.

<p style="text-align: center;">Department of the Treasury Informative Returns Tax Year 2004</p> <p>EIN: _____</p> <p>Name: _____</p> <p>Tel: _____</p> <p>Magnetic Media Sequence: ____ of ____</p> <p>Format (EBCDIC or ASCII): _____</p>
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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 tape or cartridge?

- Send the tape or 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
PO Box 9022501
San Juan, PR 00902-2501

Via another carrier:

Department of the Treasury
Mail Section, Office S-14
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

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 : 1640	

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 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 2004	*
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 2004 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 : 1640		

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. 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(1200)	C	1200	441-1640	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2004
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 : 1640	

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 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 2004	*
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 2004 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 : 1640

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(1100)	C	1100	541-1640	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2004
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 : 1640	

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	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 2004	*
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	IF NOT NUMERIC OR LONGER THAN 9 USE EMPLOYER'S ID FIELD AND PUT ZEROES 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

TAXABLE YEAR 2004 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 : 1640	

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	USE ONLY WHEN <i>SOCIAL SECURITY NUMBER</i> IS NOT NUMERIC OR LONGER THAN 9	
50. FILLER	X(1088)	C	1088	553-1640	SPACES	*

* REQUIRED FIELDS

TAXABLE YEAR 2004 FORM 480.6C

EXHIBIT D

FILE DESCRIPTION	ANALYST :	DATE : AUGUST 2004	PAGE : 1 OF 3
FILE NAME : F4807Y04	FILE NUMBER :		
RECORD NAME: PAYMENTS MADE AND TAX WITHHELD – FORM 480.7	RECORD LENGTH : 1640		

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	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 2004	*
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 2004 FORM 480.7

EXHIBIT D

FILE DESCRIPTION

ANALYST :

DATE : AUGUST 2004

PAGE : 2 OF 3

FILE NAME : F4807Y04

FILE NUMBER :

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

RECORD LENGTH : 1640

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 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 12H)	9(10)V99	C	12	441-452	SEE FORM 480.7 ITEM 11	
40. TAX WITHHELD AT SOURCE TO NORESIDNTS (SEE INSTRUCTIONS)	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	
54. H- UNDER SECTION 1169A TOTAL	9(10)V99	C	12	621-632	SEE FORM 480.7 ITEM 13H	

* REQUIRED FIELD

TAXABLE YEAR 2004 FORM 480.7

EXHIBIT D

FILE DESCRIPTION

ANALYST :

DATE : AUGUST 2004

PAGE : 3 OF 3

FILE NAME : F4807Y04

FILE NUMBER :

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

RECORD LENGTH : 1640

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	SEC
55. I- TOTAL (ADD LINES 13A THROUGH 13H)	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 13I	
56. FILLER	X(996)	C	996	645-1640	SPACES	*

* REQUIRED FIELD

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 : 1640		

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	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 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 2004	*
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 2004 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 : 1640	

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 ORIGINATION FEES (POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	352-363	SEE FORM 480.7A ITEM 2	*
32. LOAN ORIGINATION 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(940)	C	940	443-1640	SPACES	*

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 : 1640	

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 2004	*
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 2004 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 : 1640

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(1100)	C	1100	541-1640	SPACES	*

* REQUIRED FIELDS

TAXABLE YEAR 2004 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 : 1640	

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 2004	*
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(1442)	C	1442	199-1640	SPACES	*

* REQUIRED FIELDS

TAXABLE YEAR 2004 FORM 480.5

EXHIBIT H

FILE DESCRIPTION	ANALYST :	DATE : 11/12/2004	PAGE : 1 OF 7
FILE NAME: F4806B01		FILE NUMBER:	
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING – FORM TYPE 480.6B.1			RECORD LENGTH: 1640

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	8 INDICATES FORM 480.6B.1	*
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. TYPE OF PAYER	X	C	1	16-16	I = INDIVIDUO C = CORPORATION OR PARTNERSHIP	
7. FILLER	X	C	1	17-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2004	*
9. PAYMENT DATE (DDMMCCYY)	9(8)	C	8	22-29	DEC 31 IF DATE IS NOT AVAILABLE	*
10. FILLER	X(2)	C	02	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. EMPLOYER IDENTIFICATION NUMBER	9(09)	C	09	32-40	EMPLOYER IDENTIFICATION NUMBER	*
12. BUSINES NAME	X(30)	C	30	41-70		*
13. WITHHOLDING AGENT'S NAME	X(30)	C	30	71-100		*
14. TELEPHONE	9(10)	C	10	101-110	TELEPHONE NUMBER 1	*
15. POSTAL ADDRESS 1	X(35)	C	35	111-145	POSTAL ADDRESS 1	
16. POSTAL ADDRESS 2	X(35)	C	35	146-180	POSTAL ADDRESS2	
17. TOWN	X(13)	C	13	181-193		*
18. STATE	X(2)	C	2	194-195		*
19. ZIP-CODE	9(5)	C	5	196-200	ZEROS, IF NOT AVAILABLE	*
20. ZIP-CODE EXTENSION	9(4)	C	4	201-204	ZEROS, IF NOT AVAILABLE	
21. FILLER	X(2)	C	2	205-206	SPACES	*
22. PHYSICAL ADDRESS 1	X(35)	C	35	207-241	PHYSICAL ADDRESS 1	
23. PHYSICAL ADDRESS 2	X(35)	C	35	242-276	PHYSICAL ADDRESS2	
24. TOWN	X(13)	C	13	277-289		*
25. STATE	X(2)	C	2	290-291		*
26. ZIP-CODE	9(5)	C	5	292-296	ZEROS, IF NOT AVAILABLE	*
27. ZIP-CODE EXTENSION	9(4)	C	4	297-300	ZEROS, IF NOT AVAILABLE	

TAXABLE YEAR 2004 FORM 480.6B.1

EXHIBIT H

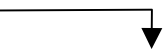
FILE DESCRIPTION	ANALYST :	DATE : 11/12/2004	PAGE : 2 OF 7
FILE NAME: F4806B01		FILE NUMBER:	
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING – FORM TYPE 480.6B.1			RECORD LENGTH: 1640

P=PACKED, B=BINARY, C=CHARACTER

SERVICES RENDERED BY INDIVIDUALS					
28. AMOUNT PAID	9(10)V99	C	12	301-312	SEE FORM 480.6B.1 ITEM 1
29. TAX WITHHELD	9(10)V99	C	12	313-324	SEE FORM 480.6B.1 ITEM 2
30. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	325-336	SEE FORM 480.6B.1 ITEM 3
31. ADJUSTED TOTAL TAX	9(10)V99	C	12	337-348	SEE FORM 480.6B.1 ITEM 4
32. TAX DEPOSIT	9(10)V99	C	12	349-360	SEE FORM 480.6B.1 ITEM 5
33. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	361-372	SEE FORM 480.6B.1 ITEM 6
34. BALANCE DUE	9(10)V99	C	12	373-384	SEE FORM 480.6B.1 ITEM 7
SERVICES RENDERED BY CORPORATION and PARTNERSHIP					
35. AMOUNT PAID	9(10)V99	C	12	385-396	SEE FORM 480.6B.1 ITEM 1
36. TAX WITHHELD	9(10)V99	C	12	397-408	SEE FORM 480.6B.1 ITEM 2
37. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	409-420	SEE FORM 480.6B.1 ITEM 3
38. ADJUSTED TOTAL TAX	9(10)V99	C	12	421-432	SEE FORM 480.6B.1 ITEM 4
39. TAX DEPOSIT	9(10)V99	C	12	433-444	SEE FORM 480.6B.1 ITEM 5
40. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	445-456	SEE FORM 480.6B.1 ITEM 6
41. BALANCE DUE	9(10)V99	C	12	457-468	SEE FORM 480.6B.1 ITEM 7
JUDICIAL OR EXTRAJUDICIAL INDEMNIFICATION					
42. AMOUNT PAID	9(10)V99	C	12	469-480	SEE FORM 480.6B.1 ITEM 1
43. TAX WITHHELD	9(10)V99	C	12	481-492	SEE FORM 480.6B.1 ITEM 2
44. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	493-504	SEE FORM 480.6B.1 ITEM 3
45. ADJUSTED TOTAL TAX	9(10)V99	C	12	505-516	SEE FORM 480.6B.1 ITEM 4
46. TAX DEPOSIT	9(10)V99	C	12	517-528	SEE FORM 480.6B.1 ITEM 5
47. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	529-540	SEE FORM 480.6B.1 ITEM 6
48. BALANCE DUE	9(10)V99	C	12	541-552	SEE FORM 480.6B.1 ITEM 7

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DIVIDENDS					
49. AMOUNT PAID	9(10)V99	C	12	553-564	SEE FORM 480.6B.1 ITEM 1
50. TAX WITHHELD	9(10)V99	C	12	565-576	SEE FORM 480.6B.1 ITEM 2
51. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	577-588	SEE FORM 480.6B.1 ITEM 3
52. ADJUSTED TOTAL TAX	9(10)V99	C	12	589-600	SEE FORM 480.6B.1 ITEM 4
53. TAX DEPOSIT	9(10)V99	C	12	601-612	SEE FORM 480.6B.1 ITEM 5
54. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	613-624	SEE FORM 480.6B.1 ITEM 6
55. BALANCE DUE	9(10)V99	C	12	625-636	SEE FORM 480.6B.1 ITEM 7
PARNETSHIPS DISTRIBUTIONS					
56. AMOUNT PAID	9(10)V99	C	12	637-648	SEE FORM 480.6B.1 ITEM 1
57. TAX WITHHELD	9(10)V99	C	12	649-660	SEE FORM 480.6B.1 ITEM 2
58. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	661-672	SEE FORM 480.6B.1 ITEM 3
59. ADJUSTED TOTAL TAX	9(10)V99	C	12	673-684	SEE FORM 480.6B.1 ITEM 4
60. TAX DEPOSIT	9(10)V99	C	12	685-696	SEE FORM 480.6B.1 ITEM 5
61. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	697-708	SEE FORM 480.6B.1 ITEM 6
62. BALANCE DUE	9(10)V99	C	12	709-720	SEE FORM 480.6B.1 ITEM 7
INTEREST (Except IRA)					
63. AMOUNT PAID	9(10)V99	C	12	721-732	SEE FORM 480.6B.1 ITEM 1
64. TAX WITHHELD	9(10)V99	C	12	733-744	SEE FORM 480.6B.1 ITEM 2
65. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	745-756	SEE FORM 480.6B.1 ITEM 3
66. ADJUSTED TOTAL TAX	9(10)V99	C	12	757-768	SEE FORM 480.6B.1 ITEM 4
67. TAX DEPOSIT	9(10)V99	C	12	769-780	SEE FORM 480.6B.1 ITEM 5
68. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	781-792	SEE FORM 480.6B.1 ITEM 6
69. BALANCE DUE	9(10)V99	C	12	793-804	SEE FORM 480.6B.1 ITEM 7
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 26 of June 2, 1978					
70. AMOUNT PAID	9(10)V99	C	12	805-816	SEE FORM 480.6B.1 ITEM 1

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71. TAX WITHHELD	9(10)V99	C	12	817-828	SEE FORM 480.6B.1 ITEM 2
72. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	829-840	SEE FORM 480.6B.1 ITEM 3
73. ADJUSTED TOTAL TAX	9(10)V99	C	12	841-852	SEE FORM 480.6B.1 ITEM 4
74. TAX DEPOSIT	9(10)V99	C	12	853-864	SEE FORM 480.6B.1 ITEM 5
75. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	865-876	SEE FORM 480.6B.1 ITEM 6
76. BALANCE DUE	9(10)V99	C	12	877-888	SEE FORM 480.6B.1 ITEM 7
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 8 OF January 24, 1987					
77. AMOUNT PAID	9(10)V99	C	12	889-900	SEE FORM 480.6B.1 ITEM 1
78. TAX WITHHELD	9(10)V99	C	12	901-912	SEE FORM 480.6B.1 ITEM 2
79. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	913-924	SEE FORM 480.6B.1 ITEM 3
80. ADJUSTED TOTAL TAX	9(10)V99	C	12	925-936	SEE FORM 480.6B.1 ITEM 4
81. TAX DEPOSIT	9(10)V99	C	12	937-948	SEE FORM 480.6B.1 ITEM 5
82. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	949-960	SEE FORM 480.6B.1 ITEM 6
83. BALANCE DUE	9(10)V99	C	12	961-972	SEE FORM 480.6B.1 ITEM 7
PENSION PLAN DISTRIBUTIONS					
84. AMOUNT PAID	9(10)V99	C	12	973-984	SEE FORM 480.6B.1 ITEM 1
85. TAX WITHHELD	9(10)V99	C	12	985-996	SEE FORM 480.6B.1 ITEM 2
86. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	997-1008	SEE FORM 480.6B.1 ITEM 3
87. ADJUSTED TOTAL TAX	9(10)V99	C	12	1009-1020	SEE FORM 480.6B.1 ITEM 4
88. TAX DEPOSIT	9(10)V99	C	12	1021-1032	SEE FORM 480.6B.1 ITEM 5
89. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1033-1044	SEE FORM 480.6B.1 ITEM 6
90. BALANCE DUE	9(10)V99	C	12	1045-1056	SEE FORM 480.6B.1 ITEM 7
OTHER PAYMENTS					
91. AMOUNT PAID	9(10)V99	C	12	1057-1068	SEE FORM 480.6B.1 ITEM 1
92. TAX WITHHELD	9(10)V99	C	12	1069-1080	SEE FORM 480.6B.1 ITEM 2
93. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	1081-1092	SEE FORM 480.6B.1 ITEM 3

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94. ADJUSTED TOTAL TAX	9(10)V99	C	12	1093-1104	SEE FORM 480.6B.1 ITEM 4
95. TAX DEPOSIT	9(10)V99	C	12	1105-1116	SEE FORM 480.6B.1 ITEM 5
96. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1117-1128	SEE FORM 480.6B.1 ITEM 6
97. BALANCE DUE	9(10)V99	C	12	1129-1140	SEE FORM 480.6B.1 ITEM 7
DEPOSITS and TAX WITHHELD RELATION					
JANUARY					
98 AMOUNT PAID	9(10)V99	C	12	1141-1152	
99. TAX WITHHELD	9(10)V99	C	12	1153-1164	
100. TAX DEPOSITED	9(10) V99	C	12	1165-1176	
FEBRUARY					
101. AMOUNT PAID	9(10)V99	C	12	1177-1188	
102 TAX WITHHELD	9(10)V99	C	12	1189-1200	
103. TAX DEPOSITED	9(10) V99	C	12	1201-1212	
MARCH					
104. AMOUNT PAID	9(10)V99	C	12	1213-1224	
105. TAX WITHHELD	9(10)V99	C	12	1225-1236	
106. TAX DEPOSITED	9(10) V99	C	12	1237-1248	
APRIL					
107.AMOUNT PAID	9(10)V99	C	12	1249-1260	
108. TAX WITHHELD	9(10)V99	C	12	1261-1272	
109. TAX DEPOSITED	9(10) V99	C	12	1273-1284	
MAY					
110. AMOUNT PAID	9(10)V99	C	12	1285-1296	
111. TAX WITHHELD	9(10)V99	C	12	1297-1308	
112. TAX DEPOSITED	9(10) V99	C	12	1309-1320	
JUNE					
113. AMOUNT PAID	9(10)V99	C	12	1321-1332	
114. TAX WITHHELD	9(10)V99	C	12	1333-1344	

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115. TAX DEPOSITED	9(10) V99	C	12	1345-1356		
JULY						
116. AMOUNT PAID	9(10)V99	C	12	1357-1368		
117. TAX WITHHELD	9(10)V99	C	12	1369-1380		
118. TAX DEPOSITED	9(10) V99	C	12	1381-1392		
AUGUST						
119. AMOUNT PAID	9(10)V99	C	12	1393-1404		
120. TAX WITHHELD	9(10)V99	C	12	1405-1416		
121. TAX DEPOSITED	9(10) V99	C	12	1417-1428		
SEPTEMBER						
122. AMOUNT PAID	9(10)V99	C	12	1429-1440		
123. TAX WITHHELD	9(10)V99	C	12	1441-1452		
124. TAX DEPOSITED	9(10) V99	C	12	1453-1464		
OCTOBER						
125. AMOUNT PAID	9(10)V99	C	12	1465-1476		
126. TAX WITHHELD	9(10)V99	C	12	1477-1488		
127. TAX DEPOSITED	9(10) V99	C	12	1489-1500		
NOVEMBER						
128. AMOUNT PAID	9(10)V99	C	12	1501-1512		
129 TAX WITHHELD	9(10)V99	C	12	1513-1524		
130. TAX DEPOSITED	9(10) V99	C	12	1525-1536		
DECEMBER						
131. AMOUNT PAID	9(10)V99	C	12	1537-1548		
132. TAX WITHHELD	9(10)V99	C	12	1549-1560		
133. TAX DEPOSITED	9(10) V99	C	12	1561-1572		
TOTALS						
134. AMOUNT PAID	9(10)V99	C	12	1573-1584		
135. TAX WITHHELD	9(10)V99	C	12	1585-1596		
136. TAX DEPOSITED	9(10) V99	C	12	1597-1608		

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137. AMOUNT DEPOSITED IN EXCESS	9(10) V99	C	12	1609-1620	
138. CREDIT TO BE APPLIED TO NEXT YEAR	9(10) V99	C	12	1621-1632	
139. SPACES	X(08)	C	08	1633-1640	

*REQUIRED FIELDS

EXHIBIT I

FILE DESCRIPTION	ANALYST :	DATE : 11/12/2004	PAGE : 1 OF 5
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RECORD NAMED NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE- FORM TYPE 480.30			RECORD LENGTH: 1640

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	9 INDICATES FORM 480..30	*
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(02)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	YEAR IN WHICH THE PAYMENT WAS MADE MUST BE 2004	*
8. PAYMENT DATE (DDMMCCYY)	9(8)	C	8	22-29	DEC 31 IF DATE IS NOT AVAILABLE	*
9. FILLER	X(2)	C	02	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. EMPLOYER'S IDENTIFICATION or SOCIAL SECURITY NUMBER	9(09))	C	09	32-40		*
11. WITHHOLDING AGENT'S NAME	X(30)	C	30	41-70		*
12. CODE	X(02)	C	02	71-72		
13. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	73-92		
14. POSTAL ADDRESS 1	X(35)	C	35	93-127	POSTAL ADDRESS 1	
15. POSTAL ADDRESS 2	X(35)	C	35	128-162	POSTAL ADDRESS2	
16. TOWN	X(13)	C	13	163-175		*
17. STATE	X(2)	C	2	176-177		*
18. ZIP-CODE	9(5)	C	5	178-182	ZEROS, IF NOT AVAILABLE	*
19. ZIP-CODE EXTENSION	9(4)	C	4	183-186	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	187-188	SPACES	*
PART 1 – PART 1 TYPE OF INCOME						
1. SALARIES, WAGES OR COMPENSATION						
21. AMOUNT PAID	9(10)V99	C	12	189-200	SEE FORM 480.30	
22. TAXWITHHELD	9(10)V99	C	12	201-212	SEE FORM 480.30	
23. TAX DEPOSIT	9(10) V99	C	12	213-224	SEE FORM 480.30	
2. PARTNERSHIP DISTRIBUTIONS						

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FILE DESCRIPTION	ANALYST :	DATE : 11/12/2004	PAGE : 2 OF 5
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RECORD NAMED NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE- FORM TYPE 480.30			RECORD LENGTH: 1640

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24. AMOUNT PAID	9(10)V99	C	12	225--236	SEE FORM 480.30
25. TAXWITHHELD	9(10)V99	C	12	237-248	SEE FORM 480.30
26. TAX DEPOSIT	9(10) V99	C	12	249-260	SEE FORM 480.30
3. SALE OF PROPERTY					
27. AMOUNT PAID	9(10)V99	C	12	261-272	SEE FORM 480.30
28. TAXWITHHELD	9(10)V99	C	12	273-284	SEE FORM 480.30
29. TAX DEPOSIT	9(10) V99	C	12	285-296	SEE FORM 480.30
4. DIVIDENS					
30. AMOUNT PAID	9(10)V99	C	12	297-308	SEE FORM 480.30
31. TAXWITHHELD	9(10)V99	C	12	309-320	SEE FORM 480.30
32. TAX DEPOSIT	9(10) V99	C	12	321-332	SEE FORM 480.30
5. ROYALTIES					
33. AMOUNT PAID	9(10)V99	C	12	333-344	SEE FORM 480.30
34. TAXWITHHELD	9(10)V99	C	12	345-356	SEE FORM 480.30
35. TAX DEPOSIT	9(10) V99	C	12	357-368	SEE FORM 480.30
6. INTERST					
36. AMOUNT PAID	9(10)V99	C	12	369-380	SEE FORM 480.30
37. TAXWITHHELD	9(10)V99	C	12	381-392	SEE FORM 480.30
38. TAX DEPOSIT	9(10) V99	C	12	393-404	SEE FORM 480.30
7. RENTS					
30. AMOUNT PAID	9(10)V99	C	12	405-416	SEE FORM 480.30
40. TAXWITHHELD	9(10)V99	C	12	417-428	SEE FORM 480.30
41. TAX DEPOSIT	9(10) V99	C	12	429-440	SEE FORM 480.30
8. PENSION PLAN DISTRIBUTIONS					
42. AMOUNT PAID	9(10)V99	C	12	441-452	SEE FORM 480.30
43. TAXWITHHELD	9(10)V99	C	12	453-464	SEE FORM 480.30
44. TAX DEPOSIT	9(10) V99	C	12	465-476	SEE FORM 480.30
9. PUBLICS SHOWS					
45. AMOUNT PAID	9(10)V99	C	12	477-488	SEE FORM 480.30

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RECORD NAMED NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE- FORM TYPE 480.30			RECORD LENGTH: 1640

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46. TAXWITHHELD	9(10)V99	C	12	489-500	SEE FORM 480.30
47. TAX DEPOSIT	9(10) V99	C	12	501-512	SEE FORM 480.30
10. OTHERS					
48. AMOUNT PAID	9(10)V99	C	12	513-524	SEE FORM 480.30
49. TAXWITHHELD	9(10)V99	C	12	525-536	SEE FORM 480.30
50. TAX DEPOSIT	9(10) V99	C	12	537-548	SEE FORM 480.30
PART II - PART II MONTH					
JANUARY					
51. AMOUNT PAID	9(10)V99	C	12	549-560	
52. TAX WITHHELD	9(10)V99	C	12	561-572	
53. TAX DEPOSITED	9(10) V99	C	12	573-584	
54. DIFERENCES	9(10) V99	C	12	585-596	
FEBRUARY					
55 AMOUNT PAID	9(10)V99	C	12	597-608	
56. TAX WITHHELD	9(10)V99	C	12	609-620	
57. TAX DEPOSITED	9(10) V99	C	12	621-632	
58. DIFERENCES	9(10) V99	C	12	633-644	
MARCH					
59. AMOUNT PAID	9(10)V99	C	12	645-656	
60. TAX WITHHELD	9(10)V99	C	12	657-668	
61. TAX DEPOSITED	9(10) V99	C	12	669-680	
62. DIFERENCES	9(10) V99	C	12	681-692	
APRIL					
63.AMOUNT PAID	9(10)V99	C	12	693-704	
64. TAX WITHHELD	9(10)V99	C	12	705-716	
65. TAX DEPOSITED	9(10) V99	C	12	717-728	
66. DIFERENCES	9(10) V99	C	12	729-740	
MAY					

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FILE DESCRIPTION	ANALYST :	DATE : 11/12/2004	PAGE : 4 OF 5
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RECORD NAMED NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE- FORM TYPE 480.30			RECORD LENGTH: 1640


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67. AMOUNT PAID	9(10)V99	C	12	741-752		
68. TAX WITHHELD	9(10)V99	C	12	753-764		
69. TAX DEPOSITED	9(10) V99	C	12	765-776		
70. DIFERENCES	9(10) V99	C	12	777-788		
JUNE						
71. AMOUNT PAID	9(10)V99	C	12	789-800		
72. TAX WITHHELD	9(10)V99	C	12	801-812		
73. TAX DEPOSITED	9(10) V99	C	12	813-824		
74. DIFERENCES	9(10) V99	C	12	825-836		
JULY						
75. AMOUNT PAID	9(10)V99	C	12	837-848		
76. TAX WITHHELD	9(10)V99	C	12	849-860		
77. TAX DEPOSITED	9(10) V99	C	12	861-872		
78. DIFERENCES	9(10) V99	C	12	873-884		
AUGUST						
79. AMOUNT PAID	9(10)V99	C	12	885-896		
80. TAX WITHHELD	9(10)V99	C	12	897-908		
81. TAX DEPOSITED	9(10) V99	C	12	909-920		
82. DIFERENCES	9(10) V99	C	12	921-932		
SEPTEMBER						
83. AMOUNT PAID	9(10)V99	C	12	933-944		
84. TAX WITHHELD	9(10)V99	C	12	945-956		
85. TAX DEPOSITED	9(10) V99	C	12	957-968		
86. DIFERENCES	9(10) V99	C	12	969-980		
OCTOBER						
87. AMOUNT PAID	9(10)V99	C	12	981-992		
88. TAX WITHHELD	9(10)V99	C	12	993-1004		
89. TAX DEPOSITED	9(10) V99	C	12	1005-1016		
90. DIFERENCES	9(10) V99	C	12	1017-1028		

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NOVEMBER					
91. AMOUNT PAID	9(10)V99	C	12	1029-1040	
92. TAX WITHHELD	9(10)V99	C	12	1041-1052	
93. TAX DEPOSITED	9(10) V99	C	12	1053-1064	
94. DIFERENCES	9(10) V99	C	12	1065-1076	
DECEMBER					
95. AMOUNT PAID	9(10)V99	C	12	1077-1088	
96. TAX WITHHELD	9(10)V99	C	12	1089-1100	
97. TAX DEPOSITED	9(10) V99	C	12	1101-1112	
98. DIFERENCES	9(10) V99	C	12	1113-1124	
TOTALS					
99. AMOUNT PAID	9(10)V99	C	12	1125-1136	
100. TAX WITHHELD	9(10)V99	C	12	1137-1148	
101. TAX DEPOSITED	9(10) V99	C	12	1149-1160	
102. DIFERENCES	9(10) V99	C	12	1161-1172	
103. AMOUNT TO BE PAID	9(10) V99	C	12	1173-1184	
104. SPACES	X(456)	C	456	1185-1640	

* REQUIRED FIELDS

Formulario **480.6A**

Form
Rev. 05.02
Rep. 05.04



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

EXHIBIT J

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate:

Enmendado - Amended:

Número de Serie

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

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 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.

Formulario 480.6B

Form
Rev. 05.00
Rep. 05.04



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 K

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 de 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 de 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 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.**



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		

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 Income 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 a No Residentes (Véanse instrucciones) - Tax Withheld at Source to Nonresidents (See instructions)		H. Bajo la Sección 1169A - Under Section 1169A	
		1. Aportaciones Contributions _____	
		2. Intereses Elegibles Eligible Interest _____	
		3. Otros Ingresos Other Income _____	
		I. Total (Sume líneas 13A a la 13H) Total (Add lines 13A through 13H)	
Número de Cuenta IRA - IRA Account Number		Número de Control - Control Number	

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 13A hasta 13H.

Incluya en el encasillado 13C el total de intereses exentos generados por la IRA que fueron distribuidos, incluyendo los distribuidos conforme a la Sección 1169A 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 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 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 julio al 31 de diciembre de 2004 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 contribución prepagada (10%) en el encasillado 11.

Si el dueño o beneficiario de la IRA que recibe la contribución no es residente de Puerto Rico, indique la contribución retenida en el origen del 20% (ciudadano de los Estados Unidos) ó 29% (extranjero), según aplique en el encasillado 12.

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 13A through 13H.

In box 13C, enter the total amount of exempt interest generated by an IRA which was distributed, including those distributed in accordance with Section 1169A 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 July 1 through December 31, 2004 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 the IRA that receives the distribution is not a resident of Puerto Rico, include the 20% (citizen of the United States) or 29% (alien) of tax withheld at source, as applicable, in box 12.

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
Rep. 05.04



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

DECLARACION INFORMATIVA - INTERESES HIPOTECARIOS
INFORMATIVE RETURN - MORTGAGE INTEREST

Uso Oficial - Official Use

EXHIBIT N

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		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		
INFORMACION DEL DEUDOR - BORROWER'S INFORMATION		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				
INFORMACION DEL CODEUDOR - JOINT BORROWER'S INFORMATION				
Número de Seguro Social - Social Security Number				
Nombre - Name				

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

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.

Formulario 480.7B

Form
Rev. 05.02
Rep. 05.04



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 O

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					
Núm. de Seguro Social - Social Security No.	Fecha de Nac. - Date of Birth	3. Aportaciones Vía Transferencia Contributions Through Transfer		(2) Intereses Exentos Exempt Interest	
Nombre - Name					
Dirección - Address		4. Retiros Vía Transferencia Withdrawals Through Transfer		(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Código Postal - Zip Code					
Número de Cuenta Bancaria - Bank Account Number		5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico	
<input type="checkbox"/> INFORMACION DE QUIEN APORTA - CONTRIBUTOR'S INFORMATION					
Núm. de Seguro Social - Social Security No.	Parentesco - Relationship	6. Contribución Retenida de Intereses (17%) Tax Withheld from Interest (17%)		C. Total (Sume líneas 8A y 8B) Total (Add lines 8A and 8B)	
Nombre - Name					
Dirección - Address		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%)			
Código Postal - Zip Code					
Número Control - Control Number					

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.

Formulario **480.5**

Form
Rev. 05.02
Rep. 05.04



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO

Departamento de Hacienda - Department of the Treasury

RESUMEN DE LAS DECLARACIONES INFORMATIVAS

SUMMARY OF THE INFORMATIVE RETURNS

Uso Oficial - Official Use

EXHIBIT P

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

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

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.



200

200

ESTADO DE RECONCILIACION ANUAL DE INGRESOS SUJETOS A RETENCION
 Annual Reconciliation Statement of Income Subject to Withholding

Número de Serie
EXHIBIT Q

ENMENDADO - AMENDED

Número de Identificación Patronal - Employer's Identification Number		Clase de Contribuyente - Type of Taxpayer <input type="checkbox"/> Individuo Individual <input type="checkbox"/> Corporación o Sociedad Corporation or Partnership	
Nombre del Negocio - Business Name	Nombre del Agente Retenedor - Withholding Agent's Name	Teléfono - Telephone ()	
Dirección Postal - Postal Address		Dirección Física - Physical Address	

Sello de Pago

Parte I - Part I	1	2	3	4	5	6	7
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida Tax Withheld	Crédito Exceso Contribución Retenida Año Anterior Excess Credit Tax Withheld Previous Year	Total Ajustado Contribución Retenida (Columna 2 menos Columna 3) Adjusted Total Tax Withheld (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (véanse instrucciones) Tax Deposited in Excess (see instructions)	Balance a Pagar (véanse instrucciones) Balance Due (see instructions)
1. Servicios Prestados por Individuos Services Rendered by Individuals							
2. Servicios Prestados por Corp. y Soc. Services Rendered by Corporations and Partnerships							
3. Indemnización Judicial o Extrajudicial Judicial or Extrajudicial Indemnification							
4. Dividendos Dividends							
5. Distribuciones de Sociedades Partnerships Distributions							
6. Intereses (Excepto IRA) Interest (Except IRA)							
7. Dividendos Ingresos de Fomento Industrial Ley 26 de 2 de junio de 1978 Dividends Industrial Development Income Act 26 of June 2, 1978							
8. Dividendos Ingresos de Fomento Industrial Ley 8 de 24 de enero de 1987 Dividends Industrial Development Income Act 8 of January 24, 1987							
9. Distribuciones de Planes de Pensiones Pension Plans Distributions							
10. Otros Pagos Other Payments							

JURAMENTO - OATH

Declaro bajo penalidad de perjurio que este Estado de Reconciliación Anual ha sido examinado por mí y que según mi mejor información y creencia es cierto, correcto y completo.
 I declare under the penalty of perjury that this Annual Reconciliation Statement has been examined by me and to the best of my knowledge and belief it is true, correct and complete.

Fecha - Date

Firma del Agente Retenedor - Withholding Agent's Signature

Título - Title

Parte II - Part II		Relación de Depósitos y Contribución Retenida - Deposits and Tax Withheld Relation			
Mes Month	Columna A Cantidad Pagada Column A - Amount Paid	Columna B Contribución Retenida Column B - Tax Withheld	Columna C Contribución Depositada Column C - Tax Deposited		
Enero - January					
Febrero - February					
Marzo - March					
Abril - April					
Mayo - May					
Junio - June					
Julio - July					
Agosto - August					
Septiembre - September					
Octubre - October					
Noviembre - November					
Diciembre - December					
Total					
Cantidad depositada en exceso (Columna C menos Columna B) - Amount deposited in excess (Column C less Column B)					
Crédito a ser aplicado al próximo año - Credit to be applied to next year					

INSTRUCCIONES

ESTADO DE RECONCILIACION ANUAL DE INGRESOS SUJETOS A RETENCION

Todo pagador o agente retenedor que esté obligado a efectuar la deducción y retención en el origen con respecto a pagos por Servicios Prestados, Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses (Excepto IRA), Dividendos de Ingresos de Fomento Industrial, Distribuciones de Planes de Pensiones y otros pagos, según se informa en el Formulario 480.6B, deberá someter no más tarde del 28 de febrero del año siguiente un Estado de Reconciliación Anual de Ingresos en el que conste el total de los pagos efectuados así como las cantidades retenidas y pagadas.

El Estado de Reconciliación deberá rendirse a nombre de la persona que hace los pagos (agente retenedor) y estará firmado por éste o por la persona que ejerza control de los mismos. En el caso de una corporación, debe firmar el presidente, principal ejecutivo o cualquier oficial con un título análogo. En el caso de una sociedad, debe firmar el socio gestor.

Es importante que se indique el número de identificación patronal y la clase de contribuyente a los fines de poder procesar este formulario. En la Parte I debe desglosar, según la clase de ingreso, la cantidad pagada, contribución retenida, contribución depositada y los créditos por depósito en exceso. En la columna de cantidad pagada deberá anotar, si aplica, los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6B. **Cualquier contribución depositada en exceso debe reclamarla como crédito en el próximo año. Si tiene algún balance a pagar, debe incluir el pago correspondiente con sus intereses y recargos con este estado.** En la Parte II debe detallar el depósito y contribución retenida mensualmente, así como el pago efectuado por cualquier clase de ingreso.

El original de este formulario deberá enviarse al DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. No se concederá prórroga para rendir este documento.

En caso que se dejare de rendir este Estado de Reconciliación en la fecha prescrita, se impondrá, además a otras penalidades dispuestas por el Código de Rentas Internas de Puerto Rico de 1994, según enmendado, una penalidad de \$500 por cada estado dejado de rendir.

INSTRUCTIONS

ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING

Every payer or withholding agent who is required to deduct and withhold tax at source from payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends, Partnerships Distributions, Interest (Except IRA), Dividends from Industrial Development Income, Pension Plans Distributions and other payments, according with Form 480.6B, should submit not later than February 28 of the following year an Annual Reconciliation Statement of Income in which the amount withheld and paid is shown.

The Reconciliation Statement must be filed on behalf of the person who makes the payment (withholding agent) and will be signed by him or the person who exercises the control over the same. In case of a corporation, the statement must be signed by the president, principal executive or any officer with a similar title. In case of a partnership, the statement must be signed by the managing partner.

It is important to indicate the employer's identification number and the type of taxpayer so that the form may be properly processed. In Part I, you must detail, for each type of income, the amount paid, tax withheld, tax deposited and the credit for deposit in excess. In the column for the amount paid enter, if applicable, the payments made during the year for each type of income reported on Form 480.6B. **Any tax deposited in excess should be claimed as credit for next year. If there is a balance due, the payment with interest and surcharges must be included with this statement.** In Part II, you must detail the monthly tax withheld and deposited, as well as the payments made for any type of income.

The original form must be sent to the DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. Request for an extension of time to file this document will not be granted.

If the Reconciliation Statement is not filed within the time prescribed, there shall be assessed, in addition to any other penalties provided by the Puerto Rico Internal Revenue Code of 1994, as amended, a penalty of \$500 for each statement not filed.

Liquidador	Revisor	Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico Departamento de Hacienda - Department of the Treasury PLANILLA ANUAL DE CONTRIBUCION SOBRE INGRESOS RETENIDA EN EL ORIGEN A NO RESIDENTES NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE AÑO NATURAL - CALENDAR YEAR _____	Número de Serie
Investigada por:			EXHIBIT R
Fecha ____/____/____			<input type="checkbox"/> PLANILLA ENMENDADA - AMENDED RETURN Sello de Recibo

Nombre Agente Retenedor - Withholding Agent's Name	Número de Identificación Patronal o Seguro Social Employer's Identification or Social Security Number	
Dirección Postal - Postal Address	Código Municipal Municipal Code	Clave Industrial - Industrial Code
	Clase de Industria o Negocio - Type of Industry or Business	
Código Postal - Zip Code		

Parte I - Part I	1	2	3
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida Tax Withheld	Contribución Depositada Tax Deposited
1. Salarios, Jornales o Compensación Salaries, Wages or Compensation			
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 Plan Distributions			
9. Espectáculos Públicos Public Shows			
10. Otros Others			

Parte II - Part II	Relación de Depósitos y Contribución Retenida - Deposits and Tax Withheld Relation			
Mes Month	Columna A Cantidad Pagada Column A - Amount Paid	Columna B Contribución Retenida Column B - Tax Withheld	Columna C Contribución Depositada Column C - Tax Deposited	Columna D Diferencia Column D - Difference
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
Total				

Cantidad a pagar (Véanse instrucciones) - Amount to be paid (See instructions)

JURAMENTO - OATH

Juro (o afirmo) como agente retenedor, representante legal u oficial autorizado, bajo penalidad de perjurio, que esta planilla es cierta, correcta y completa y que la retención se hizo de acuerdo con el Código de Rentas Internas de Puerto Rico de 1994, según enmendado, y sus reglamentos.
 I swear (or affirm) as withholding agent, legal representative or authorized official, under penalty of perjury, that this return is true, correct and complete and that the tax withholding was made pursuant to the Puerto Rico Internal Revenue Code of 1994, as amended, and its regulations.

Fecha - Date	Título - Title	Firma del Agente Retenedor, Representante u Oficial Autorizado Signature of Withholding Agent, Representative or Authorized Official
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**SELLO
NOTARIAL
NOTARY
SEAL**

Núm. Afidávit _____
Affidavit No.

Jurado y suscrito ante mí por _____, **mayor de edad,** _____ **[profesión] y**
Sworn and subscribed before me by _____ of legal age, _____ [occupation] and

residente de _____, _____ **por quien doy fe de conocer personalmente**
resident of _____ personally known to me

o haber identificado por medio de _____, **en** _____,
or identified by means of _____ at _____

_____ **hoy día** ____ **de** _____ **de** _____.
this of of

Título - Title	Firma del Oficial que Administra el Juramento Signature of Officer Administering Oath
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PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)	Número de Registro Registration Number	Fecha - Date	Empleado por cuenta propia Check if self-employed <input type="checkbox"/>
Firma del Especialista - Specialist's Signature	Dirección - Address		Número Seguro Social del Especialista Specialist's Social Security Number
Nombre de la Firma - Firm's Name	Código Postal - Zip Code		Número de Identificación Patronal Employer's Identification Number

Conservación: Diez años - Conservation: Ten years

**Magnetic Media Transmittal Form
For Tax Year 2004**

INFORMATIVE RETURNS

Mail the Magnetic Media and this Form to:

Department of the Treasury
PO Box 9022501
San Juan, Puerto Rico 00902-2501

or

Bring the Magnetic Media and this Form to:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, Puerto Rico 00902

Company EIN: _____

Company Name: _____

Company Phone: _____

Address: _____

Any inquiries may be directed to:

Contact Person: _____

Contact Phone: _____

Contact Address: _____

Date Submitted: _____

Indicate which Forms are contained in the enclosed Magnetic Media:

_____ 480.6A	_____ 480.5	_____ 480.7
_____ 480.6B		_____ 480.7A
_____ 480.6B.1		_____ 480.7B
_____ 480.6C		_____ 480.30

Indicate if the Magnetic Media contains an:

___ Original File

___ Corrected File

The following Magnetic Media are enclosed:

(Number of Magnetic Media)

_____ Reels
_____ Cartridges
_____ Diskettes
_____ CDs

Media Number

Sequence

Number of Records

 1 of _____
_____ of _____

Official Use Only

Received by: _____

Date: ____/____/____
MM DD YY

Quantity received:

_____ Reels
_____ Cartridges
_____ Diskettes
_____ CDs

Date referred to Production Control Section

Date: ____/____/____
MM DD YY

