

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

PUBLICATION 07-04

**INFORMATIVE RETURNS
MAGNETIC MEDIA REPORTING REQUIREMENTS
FOR TAX YEAR 2007**

**Analysis and Programming Division
November, 2007**



WHAT'S NEW

Record Changes

- **NEW FORMS RECORD LAYOUTS FOR:**
 - Form **480.6D** - Exempt Income
 - Form **480.7C** - Retirement Plans and Annuities

- **CHANGES TO FORM 480.6A RECORD LAYOUT:**
 - the “Pension Plan Distributions Not Subject to Withholding” (**formerly location 405-416**) field **was deleted**; and
 - the “Distributions from the Retirement Savings Accounts Program Not Subject to Withholding” (**formerly location 441-452**) field **was deleted**.

- **CHANGES TO FORM 480.6B RECORD LAYOUT:**
 - the “Pension Plan Distributions” (**formerly location 497-508**) and the “Pension Plan Distributions Amount Withheld or Prepaid” (**formerly location 509-518**) fields **were deleted**;
 - the “Distributions from the Retirement Savings Accounts Program” (**formerly location 541-552**) and the “Distributions from the Retirement Savings Accounts Program Amount Withheld or Prepaid” (**formerly location 553-562**) fields **were deleted**;
 - the “Eligible Distributions under Section 1012(j) Amount Paid” (**formerly location 563-574**) and the “Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (**formerly location 575-584**) fields **were deleted**;
 - the “Deemed Eligible Distributions under Section 1012(j) Amount Paid” (**formerly location 585-596**) and the “Deemed Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (**formerly location 597-606**) fields **were deleted**; and
 - the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Paid” (**formerly location 607-618**) and the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Withheld or Prepaid” (**formerly location 619-628**) fields **were deleted**.

- **CHANGES TO FORM 480.6C RECORD LAYOUT:**

- the “Pension Plan Distributions” (**formerly location 475-486**) and the “Pension Plan Distributions Amount Withheld or Prepaid” (**formerly location 487-496**) fields **were deleted**;
- the “Eligible Distributions under Section 1012(j) Amount Paid” (**formerly location 553-564**) and the “Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (**formerly location 565-574**) fields **were deleted**;
- the “Deemed Eligible Distributions under Section 1012(j) Amount Paid” (**formerly location 575-586**) and the “Deemed Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (**formerly location 587-596**) fields **were deleted**;
- the “Distributions under Section 1221(d) Amount Paid” (**formerly location 597-608**) and the “Distributions under Section 1221(d) Amount Withheld or Prepaid” (**formerly location 609-618**) fields **were deleted**;
- the “Deemed Distributions under Section 1221(d) Amount Paid” (**formerly location 619-630**) and the “Deemed Distributions under Section 1221(d) Amount Withheld or Prepaid” (**formerly location 631-640**) fields **were deleted**;
- the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Paid” (**formerly location 663-674**) and the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Withheld or Prepaid” (**formerly location 675-684**) fields **were deleted**.

- **CHANGES TO FORM 480.7 RECORD LAYOUT:**

- the “Tax Prepaid under Section 1169A” field (**formerly location 441-452**) **was deleted**;
- the “Distributions under Section 1169A - Contributions” field (**formerly location 585-596**) **was deleted**;
- the “Distributions under Section 1169A - Eligible Interest” field (**formerly location 597-608**) **was deleted**;
- the “Distributions under Section 1169A - Other Income” field (**formerly location 609-620**) **was deleted**;
- the “Total Distributions under Section 1169A” field (**location 621-632**) **was renamed to “Prepaid Under Section 1169A”**;

- the “Tax Withheld from Distributions under Section 1169C” field (**formerly location 645-656) was deleted;**
 - the “Tax Prepaid under Section 1169C” field (**formerly location 657-668) was deleted;**
 - the “Distributions under Section 1169C - Contributions” field (**formerly location 669-680) was deleted;**
 - the “Distributions under Section 1169C - Eligible Interest” field (**formerly location 681-692) was deleted;**
 - the “Distributions under Section 1169C - Other Income” field (**formerly location 693-704) was deleted;** and
 - the “Total Distributions under Section 1169C” field (**location 705-716) was renamed to “Prepaid Under Section 1169C”.**
- **SUBSTANCIAL CHANGES WERE MADE TO THE RECORD LAYOUTS FOR FORMS 480.6B.1 AND 480.30.**

FILING REMINDERS

- ✓ **We accept 3½ inch diskettes and CDs. Remember to use the correct Magnetic Media Specifications, see pages 10-13.**
- ✓ **DO NOT CREATE A FILE THAT CONTAINS ANY OTHER DATA than the specified in this Publication.**
- ✓ **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 15.**
- ✓ **If you file through magnetic media, DO NOT SEND PAPER FORMS.**
- ✓ **If you have already filed a magnetic media, DO NOT FILE ANOTHER UNLESS IT HAS BEEN CORRECTED (avoid duplication).**
- ✓ **Below are the mailing addresses for the magnetic media:**

Via U.S. Postal Service:

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

Via ANOTHER carrier:

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

AVOID COMMON MISTAKES

- ✓ **Be sure to enter the correct TAXABLE YEAR, FORM TYPE and DOCUMENT 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 completed and correct:**
 - **Control Number**
 - **Record Type**
 - **Document Type**
- ✓ **The Department of the Treasury will send a notification if the files do not meet the specifications detailed in this Publication.**
- ✓ **All money fields must be numeric. No decimal punctuation or high and low order signs are allowed in these fields. Remember that money fields must contain zeros if no other amount is applicable.**
- ✓ **Make sure that in Form 480.7, Line 11-J. Total (location 633-644) summarizes the amounts reported in Lines 11-A. through 11-I.**

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 L
Form 480.6B	Informative Return – Income Subject to Withholding	Exhibit B and M
Form 480.6C	Informative Return – Income Subject to Withholding – Nonresidents	Exhibit C and N
Form 480.6D	Informative Return – Exempt Income	Exhibit D and O
Form 480.7	Informative Return – Individual Retirement Account	Exhibit E and P
Form 480.7A	Informative Return – Mortgage Interest	Exhibit F and Q
Form 480.7B	Informative Return – Educational Contribution Account	Exhibit G and R
Form 480.7C	Informative Return – Retirement Plans and Annuities	Exhibit H and S
Form 480.5	Summary of the Informative Returns	Exhibit I and T
Form 480.6B.1	Annual Reconciliation Statement of Income Subject to Withholding	Exhibit J and U
Form 480.30	Nonresident Annual Return for Income Tax Withheld at Source	Exhibit K and V

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 3½ inch diskettes and CDs (we prefer CDs).

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 W-2 & 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, 2008
480.6A, 480.6B, 480.6B.1, 480.6D, 480.7, 480.7C and 480.5	February 28, 2008
480.30, 480.6C and 480.5	April 15, 2008
480.7, 480.7B, 480.7C and 480.5	September 1, 2008

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 from the date of the notification **to correct and submit a new file** to us without a penalty.

Remember that the new file must include all the data for all the Forms for the tax period. Therefore, it must contain all the data included in the original file.

What should I do to correct my file?

Review and correct the information you sent us. For assistance call (787) 721-2020 extension 4511 or send an e-mail to **W2Info@hacienda.gobierno.pr**

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

- 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

What are the media requirements for diskettes?

- MS-DOS compatible "double density", 3½ inch, 1.44 megabytes diskettes.
- If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk.
- Virus scan the diskette before submission.

What are the data requirements for diskettes/CDs?

- Data must be recorded in American Standard Code for Information Interchange-1 (ASCII-1) format.
- **You must use the File Name indicated in each Exhibit of the Form being submitted.** The File Name must be in the root directory. Example: a:\F4806BY07
- The record format must be fixed.
- **DO NOT** include any other files on the diskette/CD.

May I compress the file I send you on diskette?

- Yes. You can use PKZIP or WINZIP software.

Do you accept test files?

- No.

Rules

What rules do you have for money fields?

- Numeric only.
- No punctuation (decimal points or commas).
- No signed amounts (no dollar signs).
- Last two positions are for cents (example: \$59.60 = 00000005960).
- **DO NOT** round to the nearest dollar (example: \$5,500.99 = 00000550099).
- Right justified and zero fill to the left.
- Any money field that has no amount to be reported **must be filled with zeros, not blanks.**
- Example for money fields:
 - ◆ If the format field is 9(9)v99 and the amount is \$1,500.50, fill the eleven positions with 00000150050.
 - ◆ If the format field is 9(10) and the amount is 25, fill the ten positions with 0000000025.

What rules do you have for alpha/numeric fields?

- Left justified and fill with blanks.
- If no data, **leave the field in blank do not enter zeros.**

What rules do you have for the Employer Identification Number (EIN)?

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.

What rules do you have for the Social Security Number (SSN)?

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- May not be 1111111111, 2222222222 or 123456789.
- May not be blanks or zeros.

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**
- Type **X** - Indicates Form **480.6D**
- Type **Y** - Indicates Form **480.7C**
- For Form **480.5** see **Exhibit I**

Document Type

It is necessary to complete the Form Type in each record layout as follows:

- **O** - Indicates an **Original** Record. Must be used with the original filing of the record.
- **A** - Indicates an **Amended** Record. Must be used if the withholding agent needs to change any data of the original record.
- **C** - Indicates a **Corrected** Record. Must be used to correct a record as notified by the Department of the Treasury.
- **X** - Indicates a **Deleted** Record. Must be used to indicate that the record must be deleted from the Department of the Treasury's database.

Control Numbers

Do I need the Control Numbers before I submit my file?

Yes. Each record must include a different Control Number.

How do I get the Control Numbers?

You will receive a Notification from the Department of the Treasury with the Control Numbers for each Form Type.

What should I do if I do not receive the Notification?

You must call (787) 721-2020 extension 4511, Monday through Friday from 8:00 a.m. to 4:30 p.m., or send a fax requesting it to (787) 977-1337 or (787) 977-1338.

Where should I enter the Control Numbers?

In the "Control Number" field, location 1-10, in each record of each Form Type.

Remember, if you are sending a corrected or amended record you must keep the same Control Number as submitted in the original record.

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 2007</p> <p>EIN: _____ Name: _____ Tel: _____</p> <p>Magnetic Media Sequence: ____ of ____</p>
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Do I have to include a Transmittal Form with the magnetic media?

Yes, 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/CDs.
- Insert each diskette/CD in its own protective sleeve before packaging.
- Send the diskette/CD in a container to prevent damage in transit.
- We do not return special containers.
- Use disposable containers. Special mailers for diskettes/CDs are available commercially.

Where do I send the magnetic media?

Via U.S. Postal Service:

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

Via ANOTHER carrier:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, P.R. 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

DATE: OCTOBER 2007

PAGE: 1 OF 2

FILE NAME : F4806AY07

FILE NUMBER:

RECORD NAME: INCOME NOT SUBJECT TO WITHHOLDING - FORM TYPE 480.6A | **RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6A. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER 2 TO INDICATE FORM 480.6A	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
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	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING INTEREST INCOME (LOCATION 369-380) OR DIVIDENDS INCOME (LOC. 393-404)	
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 FIELD**

TAXABLE YEAR 2007 FORM 480.6A

EXHIBIT A

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 2

FILE NAME: F4806AY07

FILE NUMBER:

RECORD NAME: INCOME NOT SUBJECT TO WITHHOLDING – FORM TYPE 480.6A

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE	BYTES	FILE LOCATION	COMMENTS	REQ	
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. FILLER	X(12)	C	12	405-416	SPACES	*
37. OTHER PAYMENTS	9(10)V99	C	12	417-428	SEE FORM 480.6A ITEM 8	
38. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A ITEM 9	
39. FILLER	X(2060)	C	2060	441-2500	SPACES	*

* REQUIRED FIELD

EXHIBIT B

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 2

FILE NAME: F4806BY07

FILE NUMBER:

RECORD NAME: INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6B. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER 3 TO INDICATE FORM 480.6B	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
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	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING DIVIDENDS INCOME (LOCATION 387-398) OR INTEREST INCOME (LOC. 431-442)	
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 FIELD

TAXABLE YEAR 2007 FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 2

FILE NAME: F4806BY07

FILE NUMBER:

RECORD NAME: INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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. FILLER	X(22)	C	22	497-518	SPACES	*
46. AMOUNT PAID OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 9	
47. AMOUNT WITHHELD OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 9	
48. FILLER	X(1960)	C	1960	541-2500	SPACES	*

* **REQUIRED FIELD**

**TAXABLE YEAR 2007
FORM 480.6B**

EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 2

FILE NAME: F4806CY07

FILE NUMBER:

RECORD NAME: INCOME SUBJECT TO WITHHOLDING NONRESIDENTS - FORM 480.6C

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6C. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	X	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER 5 TO INDICATE FORM 480.6C	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
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 THE PAYEE DOES NOT HAVE A SOCIAL SECURITY NUMBER, ENTER ZEROS. THEN MUST COMPLETE LOCATION 541-552	*
20. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING DIVIDENDS INCOME (LOCATION 387-398) OR INTEREST INCOME (LOC. 431-442)	
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		*

* **REQUIRED FIELD**

**TAXABLE YEAR 2007
FORM 480.6C**

EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 2

FILE NAME: F4806CY07

FILE NUMBER:

RECORD NAME: INCOME SUBJECT TO WITHHOLDING NONRESIDENTS – FORM 480.6C

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
25. STATE	X(2)	C	2	309-310		*
26. ZIP-CODE	9(5)	C	5	311-315		*
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
AMOUNT PAID						
29. SALARIES ,WAGES OR COMPENSATIONS	9(10)V99	C	12	321-332	SEE FORM 480.6C ITEM 1	
AMOUNT WITHHELD						
30. SALARIES ,WAGES OR COMPENSATIONS	9(8)V99	C	10	333-342	SEE FORM 480.6C ITEM 1	
AMOUNT PAID						
31. PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	343-354	SEE FORM 480.6C ITEM 2	
AMOUNT WITHHELD						
32. PARTNERSHIPS DISTRIBUTIONS	9(8) V99	C	10	355-364	SEE FORM 480.6C ITEM 2	
AMOUNT PAID						
33. SALE OF PROPERTY	9(10)V99	C	12	365-376	SEE FORM 480.6C ITEM 3	
AMOUNT WITHHELD						
34. SALE OF PROPERTY	9(8)V99	C	10	377-386	SEE FORM 480.6C ITEM 3	
AMOUNT PAID						
35. DIVIDENDS	9(10)V99	C	12	387-398	SEE FORM 480.6C ITEM 4	
AMOUNT WITHHELD						
36. DIVIDENDS	9(8)V99	C	10	399-408	SEE FORM 480.6C ITEM 4	
AMOUNT PAID						
37. ROYALTIES	9(10)V99	C	12	409-420	SEE FORM 480.6C ITEM 5	
AMOUNT WITHHELD						
38. ROYALTIES	9(8)V99	C	10	421-430	SEE FORM 480.6C ITEM 5	
AMOUNT PAID						
39. INTEREST	9(10)V99	C	12	431-442	SEE FORM 480.6C ITEM 7	
AMOUNT WITHHELD						
40. INTEREST	9(8)V99	C	10	443-452	SEE FORM 480.6C ITEM 7	
AMOUNT PAID						
41. RENTS	9(10)V99	C	12	453-464	SEE FORM 480.6C ITEM 8	
AMOUNT WITHHELD						
42. RENTS	9(8)V99	C	10	465-474	SEE FORM 480.6C ITEM 8	
43. FILLER	X(22)	C	22	475-496	SPACES	*
AMOUNT PAID						
44. PUBLIC SHOWS	9(10)V99	C	12	497-508	SEE FORM 480.6C ITEM 9	
AMOUNT WITHHELD						
45. PUBLIC SHOWS	9(8)V99	C	10	509-518	SEE FORM 480.6C ITEM 9	
AMOUNT PAID						
46. OTHERS	9(10)V99	C	12	519-530	SEE FORM 480.6C ITEM 10	
AMOUNT WITHHELD						
47. OTHERS	9(8)V99	C	10	531-540	SEE FORM 480.6C ITEM 10	
48. PAYEE'S IDENTIFICATION	X(12)	C	12	541-552	USE ONLY WHEN THE PAYEE DOES NOT HAVE A SOCIAL SECURITY NUMBER. ENTER ANY OTHER IDENTIFICATION WHICH COULD BE ALPHANUMERIC.	
49. FILLER	X(88)	C	88	553-640	SPACES	*
AMOUNT PAID						
50. ROYALTIES SUBJ. RATE > 10% ACT 135 – 1997	9(10)V99	C	12	641-652	SEE FORM 480.6C ITEM 6	
AMOUNT WITHHELD						
51. ROYALTIES SUBJ. RATE > 10% ACT 135 – 1997	9(8)V99	C	10	653-662	SEE FORM 480.6C ITEM 6	
52. FILLER	X(1838)	C	1838	663-2500	SPACES	*

*** REQUIRED FIELD**

**TAXABLE YEAR 2007
FORM 480.6C**

EXHIBIT D

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 2

FILE NAME : F4806DY07

FILE NUMBER:

RECORD NAME: EXEMPT INCOME - FORM TYPE 480.6D

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6D. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER: X TO INDICATE FORM 480.6D	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
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	ENTER 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 FIELD

**TAXABLE YEAR 2007
FORM 480.6D**

EXHIBIT D

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 2

FILE NAME: F4806DY07

FILE NUMBER:

RECORD NAME: EXEMPT INCOME – FORM TYPE 480.6D

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE	BYTES	FILE LOCATION	COMMENTS	REQ	
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. ACCUMULATED GAIN ON NONQUALIFIED OPTIONS	9(10)V99	C	12	321-332	SEE FORM 480.6D ITEM 1	
30. DISTRIBUTION OF AMOUNTS PREV. NOTIFIED AS DEEMED ELIGIBLE DIST. UNDER SEC. 1012(J)	9(10)V99	C	12	333-344	SEE FORM 480.6D ITEM 2	
31. SICKNESS UNDER SECTION 1022(b)(5)	9(10) V99	C	12	345-356	SEE FORM 480.6D ITEM 3	
32. DISTRIBUTIONS FROM NON DEDUCTIBLE INDIVIDUAL RETIREMENT ACCOUNT	9(10) V99	C	12	357-368	SEE FORM 480.6D ITEM 4	
33. OTHER PAYMENTS	9(10)V99	C	12	369-380	SEE FORM 480.6D ITEM 5	
34. FILLER	X(2120)	C	2120	381-2500	SPACES	*

* REQUIRED FIELD

EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 3

FILE NAME: F4807Y07

FILE NUMBER:

RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT - FORM TYPE 480.7

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER 4 TO INDICATE FORM 480.7	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
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	ENTER THE 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 FIELD

**TAXABLE YEAR 2007
FORM 480.7**

EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 3

FILE NAME: F4807Y07

FILE NUMBER:

RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT – FORM TYPE 480.7

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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. ROLLOVER CONTRIBUTIONS	9(10)V99	C	12	345-356	SEE FORM 480.7 ITEM 3	
32. ROLLOVER WITHDRAWALS	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 11D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
36. TAX WITHHELD INCOME FROM SOURCES WITHIN P.R. (17% LINE 11E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
37. TAX WITHHELD FROM GOVERNMENT PENSIONERS (10% LINES 11G2 AND 11G3)	9(10)V99	C	12	417-428	SEE FORM 480.7 ITEM 9	
38. FILLER	X(24)	C	24	429-452	SPACES	*
39. TAX WITHHELD AT SOURCE TO NONRESIDENTS (SEE INSTRUCTIONS)	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 10	
BREAKDOWN OF AMOUNT DISTRIBUTED						
40. A- CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7 ITEM 11A	
41. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	477-488	SEE FORM 480.7 ITEM 11B	
42. C- EXEMPT INTEREST	9(10)V99	C	12	489-500	SEE FORM 480.7 ITEM 11C	
43. D- INTEREST FROM ELEGIBLE FINANCIAL INSTITUTIONS	9(10)V99	C	12	501-512	SEE FORM 480.7 ITEM 11D	
44. E- INCOME FORM SOURCES WITHIN P.R.	9(10)V99	C	12	513-524	SEE FORM 480.7 ITEM 11E	
45. F- OTHER INCOME	9(10)V99	C	12	525-536	SEE FORM 480.7 ITEM 11F	
46. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 11G1	
47. G- GOVERNMENT PENSIONERS 2. ELEGIBLE INTEREST	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 11G2	
48. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 11G3	
49. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 11G	
50. FILLER	X(36)	C	36	585-620	SPACES	*
51. H- PREPAID UNDER SECTION 1169A	9(10)V99	C	12	621-632	SEE FORM 480.7 ITEM 11H	
52. J- TOTAL (ADD LINES 11A THROUGH 11 I)	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 11J	
53. FILLER	X(60)	C	60	645-704	SPACES	*

* **REQUIRED FIELD**

**TAXABLE YEAR 2007
FORM 480.7**

EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 3 OF 3

FILE NAME: **F4807Y07**

FILE NUMBER:

RECORD NAME: **INDIVIDUAL RETIREMENT ACCOUNT - FORM TYPE 480.7**

RECORD LENGTH: **2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. I- PREPAID UNDER SECTION 1169C	9(10)V99	C	12	705-716	SEE FORM 480.7 ITEM 11 I	
55. FILLER	X(1784)	C	1784	717-2500	SPACES	*

* **REQUIRED FIELD**

EXHIBIT F

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 2

FILE NAME: F4807AY07

FILE NUMBER :

RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7A. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER 6 TO INDICATE FORM 480.7A	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
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	ENTER THE 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 FIELD**

TAXABLE YEAR 2007 FORM 480.7A

EXHIBIT F

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 2

FILE NAME: F4807AY07

FILE NUMBER :

RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE	C	BYTES	FILE LOCATION	COMMENTS	REQ
JOINT BORROWER'S INFORMATION						
27. SOCIAL SECURITY NUMBER	9(9)	C	9	300-308	ENTER THE SOCIAL SECURITY NUMBER	
28. NAME	X(30)	C	30	309-338		
29. FILLER	X	C	1	339-339	SPACES	*
30. INTEREST PAID BY BORROWER	9(10)V99	C	12	340-351	SEE FORM 480.7A ITEM 1	*
31. LOAN ORIGATION FEES(POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	352-363	SEE FORM 480.7A ITEM 2	*
32. LOAN ORIGATION FEES PAID OR FINANCED	X	C	1	364-364	P = PAID F = FINANCED	*
33. LOAN DISCOUNT (POINTS) PAID DIRECTLY BY BORROWER	9(10) V99	C	12	365-376	SEE FORM 480.7A ITEM 3	*
34. LOAN DISCOUNT PAID OR FINANCED	X	C	1	377-377	P = PAID F = FINANCED	*
35. REFUND OF INTEREST	9(10) V99	C	12	378-389	SEE FORM 480.7A ITEM 4	*
36. PROPERTY TAXES	9(10) V99	C	12	390-401	SEE FORM 480.7A ITEM 5	*
37. PRINCIPAL BALANCE	9(10) V99	C	12	402-413	SEE FORM 480.7A ITEM 6	*
38. FILLER	X	C	1	414-414	SPACES	*
39. LOAN ACCOUNT NUMBER	X(25)	C	25	415-439		*
40. LOAN TERM	9(3)	C	3	440-442	ENTER THE NUMBER OF YEARS OR MONTHS	*
41. FILLER	X(2058)	C	2058	443-2500	SPACES	*

* REQUIRED FIELD

TAXABLE YEAR 2007 FORM 480.7A

EXHIBIT G

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 2

FILE NAME: F4807BY07

FILE NUMBER :

RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7B. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER 7 TO INDICATE FORM 480.7B	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
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	ENTER THE SOCIAL SECURITY 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 FIELD**

**TAXABLE YEAR 2007
FORM 480.7B**

EXHIBIT G

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 2

FILE NAME: F4807BY07

FILE NUMBER:

RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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	ENTER THE SOCIAL SECURITY 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(1960)	C	1960	541-2500	SPACES	*

* REQUIRED FIELD

**TAXABLE YEAR 2007
FORM 480.7B**

EXHIBIT H

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 2

FILE NAME: F4807CY07

FILE NUMBER:

RECORD NAME: RETIREMENT PLANS AND ANNUITIES - FORM TYPE 480.7C

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7C. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER: Y TO INDICATE FORM 480.7C	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
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	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
20. 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 FIELD

**TAXABLE YEAR 2007
FORM 480.7C**

EXHIBIT H

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 2 OF 2

FILE NAME: F4807CY07

FILE NUMBER:

RECORD NAME: RETIREMENT PLANS AND ANNUITIES – FORM TYPE 480.7C

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. FORM OF DISTRIBUTION	X	C	1	321-321	L = LUMP SUM A = ANNUITY P = PARTIAL	*
30. PLAN OR ANNUITY TYPE	X	C	1	322-322	G = GOVERNMENTAL P = PRIVATE	*
31. ROLLOVER CONTRIBUTION	9(10)V99	C	12	323-334	SEE FORM 480.7C ITEM 1	
32. ROLLOVER DISTRIBUTION	9(10)V99	C	12	335-346	SEE FORM 480.7C ITEM 2	
33. ANNUITY COST	9(10)V99	C	12	347-358	SEE FORM 480.7C ITEM 3	
34. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (20%)	9(10)V99	C	12	359-370	SEE FORM 480.7C ITEM 4	
35. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (12.5%)	9(10)V99	C	12	371-382	SEE FORM 480.7C ITEM 5	
36. TAX WITHHELD DISTRIB. RETIREMENT SAVINGS ACCOUNT PROGRAM (10%)	9(10)V99	C	12	383-394	SEE FORM 480.7C ITEM 6	
37. TAX WITHHELD ROLLOVER RETIREMENT SAV. ACCT. PROG. TO NON DEDUC. IRA (10%)	9(10)V99	C	12	395-406	SEE FORM 480.7C ITEM 7	
38. TAX WITHHELD FROM NONRESIDENT'S DISTRIBUTIONS	9(10)V99	C	12	407-418	SEE FORM 480.7C ITEM 8	
39. AMOUNT DISTRIBUTED	9(10)V99	C	12	419-430	SEE FORM 480.7C ITEM 9	
40. AMOUNT PREPAID UNDER SECTION 1165(b)(9)	9(10)V99	C	12	431-442	SEE FORM 480.7C ITEM 10	
41. TAXABLE AMOUNT	9(10)V99	C	12	443-454	SEE FORM 480.7C ITEM 11	
BREAKDOWN OF AMOUNT DISTRIBUTED						
42. A- EMPLOYER CONTRIBUTIONS	9(10)V99	C	12	455-466	SEE FORM 480.7C ITEM 12A	
43. B- MATCHING CONTRIBUTIONS	9(10)V99	C	12	467-478	SEE FORM 480.7C ITEM 12B	
44. C- DEFERRED CONTRIBUTIONS	9(10)V99	C	12	479-490	SEE FORM 480.7C ITEM 12C	
45. D- AFTER-TAX CONTRIBUTIONS	9(10)V99	C	12	491-502	SEE FORM 480.7C ITEM 12D	
46. E- INCOME ACCRETION	9(10)V99	C	12	503-514	SEE FORM 480.7C ITEM 12E	
47. F- TOTAL (ADD LINES 12A THROUGH 12E)	9(10)V99	C	12	515-526	SEE FORM 480.7C ITEM 12F	
48. DISTRIBUTION CODE	X	C	1	527-527	VALID CODES = A, B, C, D, E, F, G, H, I, J	*
49. FILLER	X(1973)	C	1973	528-2500	SPACES	*

* **REQUIRED FIELD**

**TAXABLE YEAR 2007
FORM 480.7C**

EXHIBIT I

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 1 OF 1

FILE NAME: F4805Y07

FILE NUMBER:

RECORD NAME: SUMMARY OF THE INFORMATIVE RETURNS -FORM TYPE 480.5

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER ZEROES	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	X	C	1	13-13	ENTER: 2= 480.6A 3= 480.6B 4= 480.7 5= 480.6C 6= 480.7A 7= 480.7B X= 480.6D Y= 480.7C	*
4. RECORD TYPE	9	C	1	14-14	2= SUMMARY	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
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 AMOUNT WITHHELD BY TYPE OF FORM	*
20. TOTAL AMOUNT PAID	9(13)V99	C	15	184-198	TOTAL PAID BY TYPE OF FORM	*
21. TYPE OF TAXPAYER	X	C	1	199-199	I= INDIVIDUAL P= PARTNERSHIP C= CORPORATION T= TRUST O= OTHERS	*
22. FILLER	X(2301)	C	2301	200-2500	SPACES	*

* REQUIRED FIELD

**TAXABLE YEAR 2007
FORM 480.5**

EXHIBIT J

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE : 1 OF 7

FILE NAME: F4806B1Y07

FILE NUMBER:

RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B.1

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER ZEROES	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	ENTER 8 TO INDICATE FORM 480.6B.1	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED	*
6. TYPE OF PAYER	X	C	1	16-16	I = INDIVIDUAL C = CORPORATION OR PARTNERSHIP	*
7. FILLER	X	C	1	17-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
9. FILLER	X(6)	C	6	22-27	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
11. EMPLOYER IDENTIFICATION NUMBER	9(09)	C	9	48-56	EMPLOYER IDENTIFICATION NUMBER	*
12. BUSINESS NAME	X(30)	C	30	57-86		*
13. WITHHOLDING AGENT'S NAME	X(30)	C	30	87-116		*
14. TELEPHONE	9(10)	C	10	117-126	TELEPHONE NUMBER 1	*
15. POSTAL ADDRESS 1	X(35)	C	35	127-161	POSTAL ADDRESS 1	*
16. POSTAL ADDRESS 2	X(35)	C	35	162-196	POSTAL ADDRESS2	
17. TOWN	X(13)	C	13	197-209		*
18. STATE	X(2)	C	2	210-211		*
19. ZIP-CODE	9(5)	C	5	212-216	ZEROS, IF NOT AVAILABLE	*
20. ZIP-CODE EXTENSION	9(4)	C	4	217-220	ZEROS, IF NOT AVAILABLE	
21. FILLER	X(2)	C	2	221-222	SPACES	*
22. PHYSICAL ADDRESS 1	X(35)	C	35	223-257	PHYSICAL ADDRESS 1	*
23. PHYSICAL ADDRESS 2	X(35)	C	35	258-292	PHYSICAL ADDRESS2	
24. TOWN	X(13)	C	13	293-305		*
25. STATE	X(2)	C	2	306-307		*
26. ZIP-CODE	9(5)	C	5	308-312	ZEROS, IF NOT AVAILABLE	*
27. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE	
28. CHANGE OF ADDRESS	X	C	1	317-317	BLANK =NO Y = YES	

**TAXABLE YEAR 2007
FORM 480.6B.1**

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE : 2 OF 7

FILE NAME: F4806B1Y07

FILE NUMBER:

RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B.1

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



29. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
SERVICES RENDERED BY INDIVIDUALS						
30. AMOUNT PAID	9(10)V99	C	12	368-379	SEE FORM 480.6B.1 ITEM 1, COLUMN 1	
31. TAX WITHHELD	9(10)V99	C	12	380-391	SEE FORM 480.6B.1 ITEM 1, COLUMN 2	
32. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	392-403	SEE FORM 480.6B.1 ITEM 1, COLUMN 3	
33. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	404-415	SEE FORM 480.6B.1 ITEM 1, COLUMN 4	
34. TAX DEPOSITED	9(10)V99	C	12	416-427	SEE FORM 480.6B.1 ITEM 1, COLUMN 5	
35. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	428-439	SEE FORM 480.6B.1 ITEM 1, COLUMN 6	
36. BALANCE DUE	9(10)V99	C	12	440-451	SEE FORM 480.6B.1 ITEM 1, COLUMN 7	
SERVICES RENDERED BY CORPORATION AND PARTNERSHIP						
37. AMOUNT PAID	9(10)V99	C	12	452-463	SEE FORM 480.6B.1 ITEM 2, COLUMN 1	
38. TAX WITHHELD	9(10)V99	C	12	464-475	SEE FORM 480.6B.1 ITEM 2, COLUMN 2	
39. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	476-487	SEE FORM 480.6B.1 ITEM 2, COLUMN 3	
40. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	488-499	SEE FORM 480.6B.1 ITEM 2, COLUMN 4	
41. TAX DEPOSITED	9(10)V99	C	12	500-511	SEE FORM 480.6B.1 ITEM 2, COLUMN 5	
42. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	512-523	SEE FORM 480.6B.1 ITEM 2, COLUMN 6	
43. BALANCE DUE	9(10)V99	C	12	524-535	SEE FORM 480.6B.1 ITEM 2, COLUMN 7	
JUDICIAL OR EXTRAJUDICIAL INDEMNIFICATION						
44. AMOUNT PAID	9(10)V99	C	12	536-547	SEE FORM 480.6B.1 ITEM 3, COLUMN 1	
45. TAX WITHHELD	9(10)V99	C	12	548-559	SEE FORM 480.6B.1 ITEM 3, COLUMN 2	
46. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	560-571	SEE FORM 480.6B.1 ITEM 3, COLUMN 3	
47. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	572-583	SEE FORM 480.6B.1 ITEM 3, COLUMN 4	
48. TAX DEPOSITED	9(10)V99	C	12	584-595	SEE FORM 480.6B.1 ITEM 3, COLUMN 5	
49. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	596-607	SEE FORM 480.6B.1 ITEM 3, COLUMN 6	
50. BALANCE DUE	9(10)V99	C	12	608-619	SEE FORM 480.6B.1 ITEM 3, COLUMN 7	
DIVIDENDS						
51. AMOUNT PAID	9(10)V99	C	12	620-631	SEE FORM 480.6B.1 ITEM 4, COLUMN 1	

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE : 3 OF 7

FILE NAME: F4806B1Y07

FILE NUMBER:

RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B.1

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



52. TAX WITHHELD	9(10)V99	C	12	632-643	SEE FORM 480.6B.1 ITEM 4, COLUMN 2	
53. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	644-655	SEE FORM 480.6B.1 ITEM 4, COLUMN 3	
54. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	656-667	SEE FORM 480.6B.1 ITEM 4, COLUMN 4	
55. TAX DEPOSITED	9(10)V99	C	12	668-679	SEE FORM 480.6B.1 ITEM 4, COLUMN 5	
56. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	680-691	SEE FORM 480.6B.1 ITEM 4, COLUMN 6	
57. BALANCE DUE	9(10)V99	C	12	692-703	SEE FORM 480.6B.1 ITEM 4, COLUMN 7	
PARNETSHIPS DISTRIBUTIONS						
58. AMOUNT PAID	9(10)V99	C	12	704-715	SEE FORM 480.6B.1 ITEM 5, COLUMN 1	
59. TAX WITHHELD	9(10)V99	C	12	716-727	SEE FORM 480.6B.1 ITEM 5, COLUMN 2	
60. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	728-739	SEE FORM 480.6B.1 ITEM 5, COLUMN 3	
61. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	740-751	SEE FORM 480.6B.1 ITEM 5, COLUMN 4	
62. TAX DEPOSITED	9(10)V99	C	12	752-763	SEE FORM 480.6B.1 ITEM 5, COLUMN 5	
63. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	764-775	SEE FORM 480.6B.1 ITEM 5, COLUMN 6	
64. BALANCE DUE	9(10)V99	C	12	776-787	SEE FORM 480.6B.1 ITEM 5, COLUMN 7	
INTEREST (EXCEPT IRA AND EDUCATIONAL CONTRIBUTION ACCOUNT)						
65. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1 ITEM 6, COLUMN 1	
66. TAX WITHHELD	9(10)V99	C	12	800-811	SEE FORM 480.6B.1 ITEM 6, COLUMN 2	
67. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	812-823	SEE FORM 480.6B.1 ITEM 6, COLUMN 3	
68. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	824-835	SEE FORM 480.6B.1 ITEM 6, COLUMN 4	
69. TAX DEPOSITED	9(10)V99	C	12	836-847	SEE FORM 480.6B.1 ITEM 6, COLUMN 5	
70. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	848-859	SEE FORM 480.6B.1 ITEM 6, COLUMN 6	
71. BALANCE DUE	9(10)V99	C	12	860-871	SEE FORM 480.6B.1 ITEM 6, COLUMN 7	
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 26 OF JUNE 2, 1978						
72. AMOUNT PAID	9(10)V99	C	12	872-883	SEE FORM 480.6B.1 ITEM 7, COLUMN 1	
73. TAX WITHHELD	9(10)V99	C	12	884-895	SEE FORM 480.6B.1 ITEM 7, COLUMN 2	
74. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	896-907	SEE FORM 480.6B.1 ITEM 7, COLUMN 3	
75. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	908-919	SEE FORM 480.6B.1 ITEM 7, COLUMN 4	

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE : 4 OF 7

FILE NAME: F4806B1Y07

FILE NUMBER:

RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B.1

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



76. TAX DEPOSITED	9(10)V99	C	12	920-931	SEE FORM 480.6B.1 ITEM 7, COLUMN 5	
77. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	932-943	SEE FORM 480.6B.1 ITEM 7, COLUMN 6	
78. BALANCE DUE	9(10)V99	C	12	944-955	SEE FORM 480.6B.1 ITEM 7, COLUMN 7	
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 8 OF JANUARY 24, 1987						
79. AMOUNT PAID	9(10)V99	C	12	956-967	SEE FORM 480.6B.1 ITEM 8, COLUMN 1	
80. TAX WITHHELD	9(10)V99	C	12	968-979	SEE FORM 480.6B.1 ITEM 8, COLUMN 2	
81. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	980-991	SEE FORM 480.6B.1 ITEM 8, COLUMN 3	
82. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	992-1003	SEE FORM 480.6B.1 ITEM 8, COLUMN 4	
83. TAX DEPOSITED	9(10)V99	C	12	1004-1015	SEE FORM 480.6B.1 ITEM 8, COLUMN 5	
84. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1016-1027	SEE FORM 480.6B.1 ITEM 8, COLUMN 6	
85. BALANCE DUE	9(10)V99	C	12	1028-1039	SEE FORM 480.6B.1 ITEM 8, COLUMN 7	
86. FILLER	X(168)	C	168	1040-1207	SPACES	*
OTHER PAYMENTS						
87. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1 ITEM 9, COLUMN 1	
88. TAX WITHHELD	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1 ITEM 9, COLUMN 2	
89. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1232-1243	SEE FORM 480.6B.1 ITEM 9, COLUMN 3	
90. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1244-1255	SEE FORM 480.6B.1 ITEM 9, COLUMN 4	
91. TAX DEPOSITED	9(10)V99	C	12	1256-1267	SEE FORM 480.6B.1 ITEM 9, COLUMN 5	
92. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1268-1279	SEE FORM 480.6B.1 ITEM 9, COLUMN 6	
93. BALANCE DUE	9(10)V99	C	12	1280-1291	SEE FORM 480.6B.1 ITEM 9, COLUMN 7	
TOTAL						
94. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1 TOTAL COLUMN 1	
95. TAX WITHHELD	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1 TOTAL COLUMN 2	
96. TAX DEPOSITED	9(10)V99	C	12	1316-1327	SEE FORM 480.6B.1 TOTAL COLUMN 5	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
97. AMOUNT PAID	9(10)V99	C	12	1328-1339		
98. TAX WITHHELD	9(10)V99	C	12	1340-1351		

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FILE NAME: F4806B1Y07

FILE NUMBER:

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RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



99. TAX DEPOSITED	9(10) V99	C	12	1352-1363		
100. DIFFERENCE	9(10) V99	C	12	1364-1375		
FEBRUARY						
101. AMOUNT PAID	9(10)V99	C	12	1376-1387		
102. TAX WITHHELD	9(10)V99	C	12	1388-1399		
103. TAX DEPOSITED	9(10) V99	C	12	1400-1411		
104. DIFFERENCE	9(10) V99	C	12	1412-1423		
MARCH						
105. AMOUNT PAID	9(10)V99	C	12	1424-1435		
106. TAX WITHHELD	9(10)V99	C	12	1436-1447		
107. TAX DEPOSITED	9(10) V99	C	12	1448-1459		
108. DIFFERENCE	9(10) V99	C	12	1460-1471		
APRIL						
109. AMOUNT PAID	9(10)V99	C	12	1472-1483		
110. TAX WITHHELD	9(10)V99	C	12	1484-1495		
111. TAX DEPOSITED	9(10) V99	C	12	1496-1507		
112. DIFFERENCE	9(10) V99	C	12	1508-1519		
MAY						
113. AMOUNT PAID	9(10)V99	C	12	1520-1531		
114. TAX WITHHELD	9(10)V99	C	12	1532-1543		
115. TAX DEPOSITED	9(10) V99	C	12	1544-1555		
116. DIFFERENCE	9(10) V99	C	12	1556-1567		
JUNE						
117. AMOUNT PAID	9(10)V99	C	12	1568-1579		
118. TAX WITHHELD	9(10)V99	C	12	1580-1591		
119. TAX DEPOSITED	9(10) V99	C	12	1592-1603		
120. DIFFERENCE	9(10) V99	C	12	1604-1615		
JULY						
121. AMOUNT PAID	9(10)V99	C	12	1616-1627		
122. TAX WITHHELD	9(10)V99	C	12	1628-1639		

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FILE NAME: F4806B1Y07

FILE NUMBER:

RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B.1

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



123. TAX DEPOSITED	9(10) V99	C	12	1640-1651		
124. DIFFERENCE	9(10) V99	C	12	1652-1663		
AUGUST						
125. AMOUNT PAID	9(10)V99	C	12	1664-1675		
126. TAX WITHHELD	9(10)V99	C	12	1676-1687		
127. TAX DEPOSITED	9(10) V99	C	12	1688-1699		
128. DIFFERENCE	9(10) V99	C	12	1700-1711		
SEPTEMBER						
129. AMOUNT PAID	9(10)V99	C	12	1712-1723		
130. TAX WITHHELD	9(10)V99	C	12	1724-1735		
131. TAX DEPOSITED	9(10) V99	C	12	1736-1747		
132. DIFFERENCE	9(10) V99	C	12	1748-1759		
OCTOBER						
133. AMOUNT PAID	9(10)V99	C	12	1760-1771		
134. TAX WITHHELD	9(10)V99	C	12	1772-1783		
135. TAX DEPOSITED	9(10) V99	C	12	1784-1795		
136. DIFFERENCE	9(10) V99	C	12	1796-1807		
NOVEMBER						
137. AMOUNT PAID	9(10)V99	C	12	1808-1819		
138. TAX WITHHELD	9(10)V99	C	12	1820-1831		
139. TAX DEPOSITED	9(10) V99	C	12	1832-1843		
140. DIFFERENCE	9(10) V99	C	12	1844-1855		
DECEMBER						
141. AMOUNT PAID	9(10)V99	C	12	1856-1867		
142. TAX WITHHELD	9(10)V99	C	12	1868-1879		
143. TAX DEPOSITED	9(10) V99	C	12	1880-1891		
144. DIFFERENCE	9(10) V99	C	12	1892-1903		
TOTALS						
145. AMOUNT PAID	9(10)V99	C	12	1904-1915		
146. TAX WITHHELD	9(10)V99	C	12	1916-1927		

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147. TAX DEPOSITED	9(10) V99	C	12	1928-1939		
148. FILLER	X(12)	C	12	1940-1951	SPACES	*
149. AMOUNT TO BE PAID	9(10) V99	C	12	1952-1963		
150. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10) V99	C	12	1964-1975		
151. FILLER	X(525)	C	525	1976-2500	SPACES	*

*** REQUIRED FIELD**

EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2007

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FILE NAME: F48030Y07

FILE NUMBER:

RECORD NAME: NONRESIDENT ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30

RECORD LENGTH: 2500

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FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER ZEROES	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	ENTER 9 TO INDICATE FORM 480.30	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED	*
6. TYPE OF TAXPAYER	X	C	1	16-16	I = INDIVIDUAL C = CORPORATION OR PARTNERSHIP	*
7. FILLER	X	C	1	17-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2007	*
9. FILLER	X(6)	C	6	22-27	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
11. EMPLOYER IDENTIFICATION NUMBER	9(09)	C	9	48-56	EMPLOYER IDENTIFICATION NUMBER	*
12. WITHHOLDING AGENT'S NAME	X(30)	C	30	57-86		*
13. TELEPHONE	9(10)	C	10	87-96	TELEPHONE NUMBER 1	*
14. POSTAL ADDRESS 1	X(35)	C	35	97-131	POSTAL ADDRESS 1	*
15. POSTAL ADDRESS 2	X(35)	C	35	132-166	POSTAL ADDRESS2	
16. TOWN	X(13)	C	13	167-179		*
17. STATE	X(2)	C	2	180-181		*
18. ZIP-CODE	9(5)	C	5	182-186	ZEROS, IF NOT AVAILABLE	*
19. ZIP-CODE EXTENSION	9(4)	C	4	187-190	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	191-192	SPACES	*
21. PHYSICAL ADDRESS 1	X(35)	C	35	193-227	PHYSICAL ADDRESS 1	*
22. PHYSICAL ADDRESS 2	X(35)	C	35	228-262	PHYSICAL ADDRESS2	
23. TOWN	X(13)	C	13	263-275		*
24. STATE	X(2)	C	2	276-277		*
25. ZIP-CODE	9(5)	C	5	278-282	ZEROS, IF NOT AVAILABLE	*
26. ZIP-CODE EXTENSION	9(4)	C	4	283-286	ZEROS, IF NOT AVAILABLE	
27. CHANGE OF ADDRESS	X	C	1	287-287	BLANK =NO Y = YES	

**TAXABLE YEAR 2007
FORM 480.30**

FILE DESCRIPTION

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FILE NAME: F48030Y07

FILE NUMBER:

RECORD NAME: NONRESIDENT ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30

RECORD LENGTH: 2500

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28. E-MAIL	X(50)	C	50	288-337	E-MAIL ADDRESS
SALARIES, WAGES OR COMPENSATION					
29. AMOUNT PAID	9(10)V99	C	12	338-349	SEE FORM 480.30 ITEM 1, COLUMN 1
30. TAX WITHHELD	9(10)V99	C	12	350-361	SEE FORM 480.30 ITEM 1, COLUMN 2
31. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	362-373	SEE FORM 480.30 ITEM 1, COLUMN 3
32. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	374-385	SEE FORM 480.30 ITEM 1, COLUMN 4
33. TAX DEPOSITED	9(10)V99	C	12	386-397	SEE FORM 480.30 ITEM 1, COLUMN 5
34. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	398-409	SEE FORM 480.30 ITEM 1, COLUMN 6
35. BALANCE DUE	9(10)V99	C	12	410-421	SEE FORM 480.30 ITEM 1, COLUMN 7
PARTNERSHIP DISTRIBUTIONS					
36. AMOUNT PAID	9(10)V99	C	12	422-433	SEE FORM 480.30 ITEM 2, COLUMN 1
37. TAX WITHHELD	9(10)V99	C	12	434-445	SEE FORM 480.30 ITEM 2, COLUMN 2
38. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	446-457	SEE FORM 480.30 ITEM 2, COLUMN 3
39. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	458-469	SEE FORM 480.30 ITEM 2, COLUMN 4
40. TAX DEPOSITED	9(10)V99	C	12	470-481	SEE FORM 480.30 ITEM 2, COLUMN 5
41. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	482-493	SEE FORM 480.30 ITEM 2, COLUMN 6
42. BALANCE DUE	9(10)V99	C	12	494-505	SEE FORM 480.30 ITEM 2, COLUMN 7
SALE OF PROPERTY					
43. AMOUNT PAID	9(10)V99	C	12	506-517	SEE FORM 480.30 ITEM 3, COLUMN 1
44. TAX WITHHELD	9(10)V99	C	12	518-529	SEE FORM 480.30 ITEM 3, COLUMN 2
45. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	530-541	SEE FORM 480.30 ITEM 3, COLUMN 3
46. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	542-553	SEE FORM 480.30 ITEM 3, COLUMN 4
47. TAX DEPOSITED	9(10)V99	C	12	554-565	SEE FORM 480.30 ITEM 3, COLUMN 5
48. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	566-577	SEE FORM 480.30 ITEM 3, COLUMN 6
49. BALANCE DUE	9(10)V99	C	12	578-589	SEE FORM 480.30 ITEM 3, COLUMN 7
DIVIDENDS					
50. AMOUNT PAID	9(10)V99	C	12	590-601	SEE FORM 480.30 ITEM 4, COLUMN 1
51. TAX WITHHELD	9(10)V99	C	12	602-613	SEE FORM 480.30 ITEM 4, COLUMN 2

**TAXABLE YEAR 2007
FORM 480.30**

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FILE NAME: F48030Y07

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RECORD NAME: NONRESIDENT ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30**RECORD LENGTH: 2500**

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52. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	614-625	SEE FORM 480.30 ITEM 4, COLUMN 3
53. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	626-637	SEE FORM 480.30 ITEM 4, COLUMN 4
54. TAX DEPOSITED	9(10)V99	C	12	638-649	SEE FORM 480.30 ITEM 4, COLUMN 5
55. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	650-661	SEE FORM 480.30 ITEM 4, COLUMN 6
56. BALANCE DUE	9(10)V99	C	12	662-673	SEE FORM 480.30 ITEM 4, COLUMN 7
ROYALTIES					
57. AMOUNT PAID	9(10)V99	C	12	674-685	SEE FORM 480.30 ITEM 5, COLUMN 1
58. TAX WITHHELD	9(10)V99	C	12	686-697	SEE FORM 480.30 ITEM 5, COLUMN 2
59. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	698-709	SEE FORM 480.30 ITEM 5, COLUMN 3
60. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	710-721	SEE FORM 480.30 ITEM 5, COLUMN 4
61. TAX DEPOSITED	9(10)V99	C	12	722-733	SEE FORM 480.30 ITEM 5, COLUMN 5
62. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	734-745	SEE FORM 480.30 ITEM 5, COLUMN 6
63. BALANCE DUE	9(10)V99	C	12	746-757	SEE FORM 480.30 ITEM 5, COLUMN 7
INTEREST					
64. AMOUNT PAID	9(10)V99	C	12	758-769	SEE FORM 480.30 ITEM 7, COLUMN 1
65. TAX WITHHELD	9(10)V99	C	12	770-781	SEE FORM 480.30 ITEM 7, COLUMN 2
66. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	782-793	SEE FORM 480.30 ITEM 7, COLUMN 3
67. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	794-805	SEE FORM 480.30 ITEM 7, COLUMN 4
68. TAX DEPOSITED	9(10)V99	C	12	806-817	SEE FORM 480.30 ITEM 7, COLUMN 5
69. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	818-829	SEE FORM 480.30 ITEM 7, COLUMN 6
70. BALANCE DUE	9(10)V99	C	12	830-841	SEE FORM 480.30 ITEM 7, COLUMN 7
RENTS					
71. AMOUNT PAID	9(10)V99	C	12	842-853	SEE FORM 480.30 ITEM 8, COLUMN 1
72. TAX WITHHELD	9(10)V99	C	12	854-865	SEE FORM 480.30 ITEM 8, COLUMN 2
73. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	866-877	SEE FORM 480.30 ITEM 8, COLUMN 3
74. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	878-889	SEE FORM 480.30 ITEM 8, COLUMN 4
75. TAX DEPOSITED	9(10)V99	C	12	890-901	SEE FORM 480.30 ITEM 8, COLUMN 5
76. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	902-913	SEE FORM 480.30 ITEM 8, COLUMN 6

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FORM 480.30**

FILE DESCRIPTION

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FILE NAME: F48030Y07

FILE NUMBER:

RECORD NAME: NONRESIDENT ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30

RECORD LENGTH: 2500

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77. BALANCE DUE	9(10)V99	C	12	914-925	SEE FORM 480.30 ITEM 8, COLUMN 7	
78. FILLER	X(84)	C	84	926-1009	SPACES	*
PUBLIC SHOWS						
79. AMOUNT PAID	9(10)V99	C	12	1010-1021	SEE FORM 480.30 ITEM 9, COLUMN 1	
80. TAX WITHHELD	9(10)V99	C	12	1022-1033	SEE FORM 480.30 ITEM 9, COLUMN 2	
81. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1034-1045	SEE FORM 480.30 ITEM 9, COLUMN 3	
82. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1046-1057	SEE FORM 480.30 ITEM 9, COLUMN 4	
83. TAX DEPOSITED	9(10)V99	C	12	1058-1069	SEE FORM 480.30 ITEM 9, COLUMN 5	
84. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1070-1081	SEE FORM 480.30 ITEM 9, COLUMN 6	
85. BALANCE DUE	9(10)V99	C	12	1082-1093	SEE FORM 480.30 ITEM 9, COLUMN 7	
OTHER PAYMENTS						
86. AMOUNT PAID	9(10)V99	C	12	1094-1105	SEE FORM 480.30 ITEM 10, COLUMN 1	
87. TAX WITHHELD	9(10)V99	C	12	1106-1117	SEE FORM 480.30 ITEM 10, COLUMN 2	
88. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1118-1129	SEE FORM 480.30 ITEM 10, COLUMN 3	
89. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1130-1141	SEE FORM 480.30 ITEM 10, COLUMN 4	
90. TAX DEPOSITED	9(10)V99	C	12	1142-1153	SEE FORM 480.30 ITEM 10, COLUMN 5	
91. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1154-1165	SEE FORM 480.30 ITEM 10, COLUMN 6	
92. BALANCE DUE	9(10)V99	C	12	1166-1177	SEE FORM 480.30 ITEM 10, COLUMN 7	
TOTAL						
93. AMOUNT PAID	9(10)V99	C	12	1178-1189	SEE FORM 480.30 TOTAL COLUMN 1	
94. TAX WITHHELD	9(10)V99	C	12	1190-1201	SEE FORM 480.30 TOTAL COLUMN 2	
95. TAX DEPOSITED	9(10)V99	C	12	1202-1213	SEE FORM 480.30 TOTAL COLUMN 5	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
96. AMOUNT PAID	9(10)V99	C	12	1214-1225		
97. TAX WITHHELD	9(10)V99	C	12	1226-1237		
98. TAX DEPOSITED	9(10) V99	C	12	1238-1249		
99. DIFFERENCE	9(10) V99	C	12	1250-1261		

FILE DESCRIPTION

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FILE NAME: F48030Y07

FILE NUMBER:

RECORD NAME: NONRESIDENT ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30

RECORD LENGTH: 2500

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FEBRUARY					
100. AMOUNT PAID	9(10)V99	C	12	1262-1273	
101. TAX WITHHELD	9(10)V99	C	12	1274-1285	
102. TAX DEPOSITED	9(10) V99	C	12	1286-1297	
103. DIFFERENCE	9(10) V99	C	12	1298-1309	
MARCH					
104. AMOUNT PAID	9(10)V99	C	12	1310-1321	
105. TAX WITHHELD	9(10)V99	C	12	1322-1333	
106. TAX DEPOSITED	9(10) V99	C	12	1334-1345	
107. DIFFERENCE	9(10) V99	C	12	1346-1357	
APRIL					
108. AMOUNT PAID	9(10)V99	C	12	1358-1369	
109. TAX WITHHELD	9(10)V99	C	12	1370-1381	
110. TAX DEPOSITED	9(10) V99	C	12	1382-1393	
111. DIFFERENCE	9(10) V99	C	12	1394-1405	
MAY					
112. AMOUNT PAID	9(10)V99	C	12	1406-1417	
113. TAX WITHHELD	9(10)V99	C	12	1418-1429	
114. TAX DEPOSITED	9(10) V99	C	12	1430-1441	
115. DIFFERENCE	9(10) V99	C	12	1442-1453	
JUNE					
116. AMOUNT PAID	9(10)V99	C	12	1454-1465	
117. TAX WITHHELD	9(10)V99	C	12	1466-1477	
118. TAX DEPOSITED	9(10) V99	C	12	1478-1489	
119. DIFFERENCE	9(10) V99	C	12	1490-1501	
JULY					
120. AMOUNT PAID	9(10)V99	C	12	1502-1513	
121. TAX WITHHELD	9(10)V99	C	12	1514-1525	
122. TAX DEPOSITED	9(10) V99	C	12	1526-1537	

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FILE NUMBER:

RECORD NAME: NONRESIDENT ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30

RECORD LENGTH: 2500

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123. DIFFERENCE	9(10) V99	C	12	1538-1549		
AUGUST						
124. AMOUNT PAID	9(10)V99	C	12	1550-1561		
125. TAX WITHHELD	9(10)V99	C	12	1562-1573		
126. TAX DEPOSITED	9(10) V99	C	12	1574-1585		
127. DIFFERENCE	9(10) V99	C	12	1586-1597		
SEPTEMBER						
128. AMOUNT PAID	9(10)V99	C	12	1598-1609		
129. TAX WITHHELD	9(10)V99	C	12	1610-1621		
130. TAX DEPOSITED	9(10) V99	C	12	1622-1633		
131. DIFFERENCE	9(10) V99	C	12	1634-1645		
OCTOBER						
132. AMOUNT PAID	9(10)V99	C	12	1646-1657		
133. TAX WITHHELD	9(10)V99	C	12	1658-1669		
134. TAX DEPOSITED	9(10) V99	C	12	1670-1681		
135. DIFFERENCE	9(10) V99	C	12	1682-1693		
NOVEMBER						
136. AMOUNT PAID	9(10)V99	C	12	1694-1705		
137. TAX WITHHELD	9(10)V99	C	12	1706-1717		
138. TAX DEPOSITED	9(10) V99	C	12	1718-1729		
139. DIFFERENCE	9(10) V99	C	12	1730-1741		
DECEMBER						
140. AMOUNT PAID	9(10)V99	C	12	1742-1753		
141. TAX WITHHELD	9(10)V99	C	12	1754-1765		
142. TAX DEPOSITED	9(10) V99	C	12	1766-1777		
143. DIFFERENCE	9(10) V99	C	12	1778-1789		
TOTALS						
144. AMOUNT PAID	9(10)V99	C	12	1790-1801		
145. TAX WITHHELD	9(10)V99	C	12	1802-1813		

**TAXABLE YEAR 2007
FORM 480.30**

EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2007

PAGE: 7 OF 7

FILE NAME: F48030Y07

FILE NUMBER:

RECORD NAME: NONRESIDENT ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



146. TAX DEPOSITED	9(10)V99	C	12	1814-1825		
147. FILLER	X(12)	C	12	1826-1837	SPACES	*
148. AMOUNT TO BE PAID	9(10)V99	C	12	1838-1849		
149. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10)V99	C	12	1850-1861		
150. FILLER	X(336)	C	336	1862-2197	SPACES	*
ROYALTIES SUBJ. RATE > 10% ACT 135 - 1997						
151. AMOUNT PAID	9(10)V99	C	12	2198-2209	SEE FORM 480.30 ITEM 6, COLUMN 1	
152. TAX WITHHELD	9(10)V99	C	12	2210-2221	SEE FORM 480.30 ITEM 6, COLUMN 2	
153. FILLER	X(12)	C	12	2222-2233	SPACES	*
154. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	2234-2245	SEE FORM 480.30 ITEM 6, COLUMN 4	
155. TAX DEPOSITED	9(10)V99	C	12	2246-2257	SEE FORM 480.30 ITEM 6, COLUMN 5	
156. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2258-2269	SEE FORM 480.30 ITEM 6, COLUMN 6	
157. BALANCE DUE	9(10)V99	C	12	2270-2281	SEE FORM 480.30 ITEM 6, COLUMN 7	
158. FILLER	X(219)	C	219	2282-2500		*

*** REQUIRED FIELD**

**TAXABLE YEAR 2007
FORM 480.30**

Formulario **480.6A**

Form
Rev. 09.07



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 L

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 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 Identification Number		5. Intereses (excepto IRA y Cuenta de Aportación Educativa) Interest (except IRA and Educational Contribution Account)	
Nombre - Name		6. Distribuciones de Sociedades (Ver instrucciones) Partnership Distributions (See instructions)	
Dirección - Address		7. Dividendos Dividends	
Código Postal - Zip Code		8. Otros Pagos Other Payments	
Número de Cuenta Bancaria Bank Account Number		9. Rédito Bruto Gross Proceeds	
Número Control - Control Number			

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

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;
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.

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 medio magnético o electrónicamente, **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;
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. Partnership 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.

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 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 media or electronically, **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. 09.07



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 M

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate: Enmendado - Amended:

Número de Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION	Clase de Ingreso - Type of Income	Cantidad Pagada - Amount Paid	Cantidad Retenida - Amount Withheld
Número de Identificación Patronal - Employer Identification Number	1. Pagos por Servicios Prestados por Individuos Payments for Services Rendered by Individuals		
Nombre - Name			
Dirección - Address			
Código Postal - Zip Code	2. Pagos por Servicios Prestados por Corporaciones y Sociedades - Payments for Services Rendered by Corporations and Partnerships		
	3. Pagos por Indemnización Judicial o Extrajudicial Payments for Judicial or Extrajudicial Indemnification		
Código Postal - Zip Code	4. Dividendos - Dividends		
	5. Distribuciones de Sociedades - Partnership Distributions		
	6. Intereses (excepto IRA y Cuenta de Aportación Educativa) Interest (except IRA and Educational Contribution Account)		
	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)		
	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. Otros Pagos - Other Payments		
Número Control - Control Number			

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

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 (incluyendo aquéllos mayores de \$1,500 que están sujetos a un relevo total de retención), Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses y Dividendos de Ingresos de Fomento Industrial (Ley 26 de 2 de junio de 1978 o Ley 8 de 24 de enero de 1987). 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 medio magnético o electrónicamente, **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 (including those over \$1,500 subject to a total waiver from withholding), Judicial or Extrajudicial Indemnification, Dividends, Partnership Distributions, Interest and Dividends from Industrial Development Income (Act 26 of June 2, 1978 or Act 8 of January 24, 1987). 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 with 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 media or electronically, **do not send the original paper copy.**



DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION - NO RESIDENTES

INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING - NONRESIDENTS

EXHIBIT N

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate:

Enmendado - Amended:

Número Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION	Clase de Ingreso	Cantidad Pagada	Cantidad Retenida
Número de Identificación Patronal - Employer Identification Number	Type of Income	Amount Paid	Amount Withheld
Nombre - Name	1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations		
Dirección - Address	2. Distribuciones de Sociedades Partnership Distributions		
Código Postal - Zip Code	3. Venta de Propiedad - Sale of Property		
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	4. Dividendos - Dividends		
Número de Identificación - Identification Number	5. Regalías - Royalties		
Nombre - Name	6. Regalías sujetas a una tasa mayor de 10% bajo la Ley 135 de 1997 Royalties subject to a rate greater than 10% under Act 135 of 1997		
Dirección - Address	7. Intereses - Interest		
Código Postal - Zip Code	8. Rentas - Rents		
Número de Cuenta Bancaria Bank Account Number	9. Espectáculos Públicos - Public Shows		
Número Control - Control Number	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 (segregando aquéllas sujetas a una tasa mayor de 10% pagadas bajo la Ley 135 de 2 de diciembre de 1997), Intereses, Rentas, Espectáculos Públicos u Otros (como por ejemplo, pagos por Indemnización Judicial o Extrajudicial).

En el encasillado de Número de Identificación de quien recibe el pago, deberá indicar el número de seguro social o identificación patronal. Si la persona no tiene número de seguro social, indique el número de pasaporte, visa o cualquier otro número de identificación de documentos vigentes que contengan fecha de nacimiento, nombre, fotografía y que comprueben su estado de extranjero.

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 medio magnético o electrónicamente, **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, Partnership Distributions, Sale of Property, Dividends, Royalties (segregating those subject to a rate greater than 10% paid under Act 135 of December 2, 1997), Interest, Rents, Public Shows or Others (for example, payments for Judicial or Extrajudicial Indemnification).

Enter the social security or employer identification number in the box for payee's Identification Number. If the person does not have a social security number, enter the passport or visa number, or any other identification number of current documents showing expiration date, name, photograph, and that support the claim of foreign status.

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 media or electronically, **do not send the original paper copy.**

Formulario **480.6D**

Form
Rev. 09.07



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

DECLARACION INFORMATIVA - INGRESOS EXENTOS
INFORMATIVE RETURN - EXEMPT INCOME

Uso Oficial - Official Use

EXHIBIT O

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 Identification Number	Type of Income	Amount Paid
Nombre - Name	1. Ganancia Acumulada en Opciones No Cualificadas Accumulated Gain on Nonqualified Options	
Dirección - Address Código Postal - Zip Code	2. Distribuciones de Cantidades Previamente Notificadas como Distribuciones Elegibles Implícitas bajo la Sección 1012(j) Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1012(j)	
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	3. Compensación por Lesiones o Enfermedad bajo la Sección 1022(b)(5) Compensation for Injuries or Sickness under Section 1022(b)(5)	
Número de Seguro Social - Social Security Number	4. Distribuciones de Cuentas de Retiro Individual No Deducibles Distributions from Non Deductible Individual Retirement Accounts	
Nombre - Name	5. Otros Pagos Other Payments	
Dirección - Address Código Postal - Zip Code	Número Control - Control Number	
Número de Cuenta Bancaria Bank Account Number		

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

INSTRUCCIONES

Declaración Informativa - Ingresos Exentos

Toda persona dedicada a industria o negocio en Puerto Rico rendirá el Formulario 480.6D, siempre y cuando haya realizado un pago de quinientos (500) dólares o más a un individuo por concepto de ingreso exento relacionado con cualquiera de los siguientes conceptos:

1. Ganancia acumulada en opciones no cualificadas para adquirir acciones sobre las cuales el individuo haya pagado por adelantado la contribución, según la Sección 1046(e)(1)(i) del Código;
2. Distribuciones de cantidades previamente notificadas como distribuciones elegibles implícitas, según la Sección 1012(j) del Código;
3. Compensación por lesiones o enfermedad, según la Sección 1022(b)(5) del Código; y
4. Distribuciones de Cuentas de Retiro Individual No Deducibles.

Cualquier persona obligada a rendir el Formulario 480.6D preparará el mismo a base de año natural, lo entregará al individuo a quien le efectuó el pago y lo rendirá al Departamento de Hacienda, no más tarde del 28 de febrero del año siguiente al año natural en que se realizó el pago. El original del Formulario 480.6D se enviará al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En caso de que la copia original se envíe en medio magnético o electrónicamente, **no envíe la copia original en papel.**

El Código impone penalidades por dejar de informar los ingresos en el Formulario 480.6D o por no rendir el mismo.

INSTRUCTIONS

Informative Return - Exempt Income

Any person engaged in trade or business in Puerto Rico shall prepare a Form 480.6D, as long as said person made a payment of five hundred (500) dollars or more to an individual regarding exempt income related to any of the following items:

1. Accumulated gain on nonqualified stock options upon which the individual has prepaid the tax, pursuant to Code Section 1046(e)(1)(i);
2. Distributions of amounts previously notified as deemed eligible distributions, pursuant to Code Section 1012(j);
3. Compensation for injuries or sickness, pursuant to Code Section 1022(b)(5); and
4. Distributions from Non Deductible Individual Retirement Accounts.

Any person required to file Form 480.6D shall prepare the same on a calendar year basis, provide it to the payee, and submit it to the Puerto Rico Treasury Department, not later than February 28 of the year following the calendar year in which the payment was made. The original Form 480.6D shall be mailed to: PUERTO RICO TREASURY DEPARTMENT PO BOX 9022501 SAN JUAN PR 00902-2501. In case that the original copy is sent through magnetic media or electronically, **do not send the original paper copy.**

The Code imposes penalties for not reporting the income in Form 480.6D or for not filing said return.



INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	
Núm. de Identificación Patronal - Employer 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		11. 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 Rollover Contributions		B. Aportaciones Voluntarias - Voluntary Contributions	
4. Retiros Vía Transferencia Rollover Withdrawals		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 11D) Tax Withheld from Interest (17% line 11D)		F. Otros Ingresos - Other Income	
8. Contribución Retenida Ingreso de Fuentes Dentro de Puerto Rico (17% línea 11E) - Tax Withheld Income from Sources Within Puerto Rico (17% line 11E)		G. Pensionados del Gobierno - Government Pensioners	
9. Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 11G2 y 11G3) - Tax Withheld Income from Government Pensioners (10% lines 11G2 and 11G3)		1. Aportaciones Contributions _____	
10. Contribución Retenida a No Residentes (Véanse instrucciones) - Tax Withheld at Source to Nonresidents (See instructions)		2. Intereses Elegibles Eligible Interest _____	
		3. Otros Ingresos Other Income _____	
Número de Cuenta IRA - IRA Account Number		H. Pagado por Adelantado bajo la Sección 1169A Prepaid under Section 1169A	
		I. Pagado por Adelantado bajo la Sección 1169C Prepaid under Section 1169C	
		J. Total (Sume líneas 11A a la 11 I) Total (Add lines 11A through 11 I)	
		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 o para la cual no aplique alguna excepción.

Desglose la cantidad distribuida según las partidas de los encasillados 11A hasta 11 I.

Incluya en el encasillado 11C el total de intereses exentos generados por la IRA que fueron distribuidos.

Las aportaciones voluntarias (encasillado 11B) constituyen aquellas aportaciones no diferidas hechas por un participante a un plan de retiro calificado que fueron transferidas a una IRA según se dispone en el Artículo 1165-6(5) del Reglamento Núm. 5678 del 3 de septiembre de 1997.

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 11D. 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 11E. 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 11F.

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 11G. 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.

Indique en el encasillado 11H, aquella parte de la distribución de una IRA cuyo dueño o beneficiario haya pagado por adelantado la contribución especial del 10% de acuerdo con la Sección 1169A(a)(2) del Código.

Indique en el encasillado 11 I, aquella parte de la distribución de una IRA cuyo dueño o beneficiario haya pagado por adelantado la contribución especial del 5% de acuerdo con la Sección 1169C(a)(2) del Código.

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% ó 29% (extranjero), según aplique, en el encasillado 10.

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

INSTRUCTIONS

Informative Return – Individual Retirement Account

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

In box 6, enter the penalty withheld (10%) from an IRA distribution made before the beneficiary attained 60 years of age or for which an exception does not apply.

Provide a breakdown of the amount distributed according to the items in boxes 11A through 11 I.

In box 11C, enter the total amount of exempt interest generated by an IRA which was distributed.

Voluntary contributions (box 11B) 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 Regulation No. 5678 of September 3, 1997.

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 11D. 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 11E. 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 11F.

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 11G. 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.

Enter in box 11H that part of the distribution from an IRA for which the owner or beneficiary prepaid the special income tax rate (10%) as provided by Section 1169A(a)(2) of the Code.

Enter in box 11 I that part of the distribution from an IRA for which the owner or beneficiary prepaid the special income tax rate (5%) as provided by Section 1169C(a)(2) of the Code.

If the owner or beneficiary of the IRA that receives the distribution is not a resident of Puerto Rico, include the 20% or 29% (alien) of tax withheld at source, as applicable, in box 10.

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

Formulario 480.7A

Form
Rev. 09.07



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 Q

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 Identification Number	1. Intereses Pagados por el Deudor Interest Paid by Borrower	
Nombre - Name		
Dirección - Address	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"/>	
Código Postal - Zip Code		
	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"/>	
INFORMACION DEL DEUDOR - BORROWER'S INFORMATION		
Número de Seguro Social - Social Security Number	4. Reembolsos de Intereses Refund of Interest	
Nombre - Name		
Dirección - Address	5. Contribuciones sobre la Propiedad Property Taxes	
Código Postal - Zip Code		
	6. Balance del Principal Principal Balance	
INFORMACION DEL CODEUDOR - JOINT BORROWER'S INFORMATION	Número de Cuenta del Préstamo - Loan Account Number	Término del Préstamo - Loan Term
Número de Seguro Social - Social Security Number		
Nombre - Name	Número Control - Control Number	

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

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, devueltos 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) 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 with 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 for overpaid interest from a qualified mortgage, returned to the mortgage borrower during the calendar year.
- Line 5. Include the property taxes paid.
- Line 6. Include the balance of the principal for which the mortgage loan was made.

Formulario **480.7B**
Form
Rev. 09.07



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 R

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 Identification Number Nombre - Name Dirección - Address Código Postal - Zip Code		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	
		2. Aportaciones Durante el Año Contributivo - Contributions During the Taxable Year		A. Aportaciones - Contributions	
				B. Incremento - Increase	
<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 - Rollover Contributions		(1) Intereses Tributables - Taxable Interest	
Nombre - Name Dirección - Address Código Postal - Zip Code		4. Retiros Vía Transferencia - Rollover Withdrawals		(2) Intereses Exentos - Exempt Interest	
Número de Cuenta Bancaria - Bank Account Number		5. Reembolso de Aportaciones en Exceso - Refund of Excess Contributions		(3) Ingresos de Fuentes Dentro de Puerto Rico - Income from Sources Within 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%)		(4) Ingresos de Fuentes Fuera de Puerto Rico - Income from Sources Without Puerto Rico	
Nombre - Name Dirección - Address Código Postal - Zip Code		7. Contribución Retenida de Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (17%) - Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)		C. Total (Sume líneas 8A y 8B) - Total (Add lines 8A and 8B)	
Número Control - Control Number					

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 de la cuenta.

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 of the account.

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.



INFORMACION DEL PAGADOR - PAYER'S INFORMATION		INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	
Núm. de Identificación Patronal - Employer 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	
Marque el encasillado correspondiente: - Check the corresponding box:			
Forma de Distribución: - Form of Distribution:		Tipo de Plan o Anualidad: - Plan or Annuity Type:	
<input type="checkbox"/> Suma Global - Lump Sum <input type="checkbox"/> Parcial - Partial <input type="checkbox"/> Anualidad - Annuity		<input type="checkbox"/> Gubernamental - Governmental <input type="checkbox"/> Privado - Private	
Descripción - Description	Cantidad - Amount	Distribuciones - Distributions	
1. Aportación Vía Transferencia Rollover Contribution		9. Cantidad Distribuida Amount Distributed	
2. Distribución Vía Transferencia Rollover Distribution		10. Cantidad Pagada por Adelantado bajo la Sección 1165(b)(9) - Amount Prepaid under Section 1165(b)(9)	
3. Costo de la Anualidad Annuity Cost		11. Cantidad Tributable Taxable Amount	
4. Contribución Retenida de Distribuciones en Suma Global (20%) - Tax Withheld from Lump Sum Distributions (20%)		12. Desglose de Cantidad Distribuida Breakdown of Amount Distributed	
5. Contribución Retenida de Distribuciones en Suma Global (12.5%) - Tax Withheld from Lump Sum Distributions (12.5%)		A. Aportaciones Patronales Employer Contributions	
6. Contribución Retenida de Distribuciones del Programa de Cuentas de Ahorro para el Retiro (10%) Tax Withheld from Distributions from the Retirement Savings Account Program (10%)		B. Aportaciones Pareadas Matching Contributions	
7. Contribución Retenida sobre Transferencia del Programa de Cuentas de Ahorro para el Retiro a Cuenta de Retiro Individual No Deducible (10%) - Tax Withheld from Rollover of the Retirement Savings Account Program to a Non Deductible Individual Retirement Account (10%)		C. Aportaciones Diferidas Deferred Contributions	
8. Contribución Retenida de Distribuciones a No Residentes - Tax Withheld from Nonresident's Distributions		D. Aportaciones Voluntarias After-Tax Contributions	
Número de Cuenta - Account Number		E. Ingreso Generado Income Accretion	
Número de Control - Control Number		F. Total (Sume líneas 12A a la 12E) Total (Add lines 12A through 12E)	
		13. Código de Distribución - Distribution Code	

INSTRUCCIONES

Declaración Informativa – Planes de Retiro y Anualidades

Prepare el Formulario 480.7C para cada participante o beneficiario de un plan de retiro o anualidad que haya realizado cualquiera de las transacciones numeradas en el formulario.

Identifique en el encasillado correspondiente si la distribución fue en suma global, parcial o en forma de anualidad y si proviene de un plan gubernamental o privado.

En el caso de una anualidad, indique el costo, si alguno, en el encasillado 3.

Si el participante o beneficiario recibe una distribución total dentro del año contributivo debido a la separación de servicio de éste, indique la contribución retenida (20%) en el encasillado 4.

Si la distribución se realiza de un fideicomiso que cumple con los requisitos de los incisos (A) y (B) del párrafo (1) del apartado (b) de la Sección 1165 del Código, indique la contribución retenida (12.5%) en el encasillado 5.

Si un participante o beneficiario del Programa de Cuentas de Ahorro para el Retiro recibe un pago global del balance total en su cuenta debido a la separación permanente del servicio luego de alcanzar la fecha normal de retiro de éste, indique la contribución retenida (10%) en el encasillado 6.

Si un participante o beneficiario del Programa de Cuentas de Ahorro para el Retiro transfiere el balance total en su cuenta a una Cuenta de Retiro Individual No Deducible, indique la contribución retenida (10%) en el encasillado 7.

Indique en el encasillado 9 la cantidad total distribuida y la porción de ésta que es tributable en el encasillado 11. Desglose la cantidad distribuida según las partidas de los encasillados 12A a 12E.

En el encasillado 10 indique la cantidad sobre la cual el participante o beneficiario, durante el periodo del 16 de mayo al 31 de diciembre de 2006, eligió y pagó por adelantado la contribución especial de 5% de acuerdo a la Sección 1165(b)(9) del Código. Esta cantidad aparece en la copia original endosada por el Departamento del Modelo SC 2911 que el participante o beneficiario entregó al fiduciario del plan.

En el encasillado 13, indique el código correspondiente al concepto por el cual se realiza la distribución:

- A. Retiro
- B. Separación de Servicio
- C. Muerte
- D. Incapacidad
- E. Terminación del Plan
- F. Extrema Emergencia Económica
- G. 591/2 años o más
- H. Venta Sustancial de Activos
- I. Venta de Subsidiaria
- J. Otro

La declaración deberá entregarse al participante 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 el plan o anualidad. No obstante la declaración deberá entregarse no más tarde del 28 de febrero siguiente al año contributivo correspondiente para informar distribuciones del plan o anualidad. El original de la Declaración deberá ser enviado al DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

INSTRUCTIONS

Informative Return – Retirement Plans and Annuities

Prepare Form 480.7C for each participant or beneficiary of a retirement plan or annuity that has realized any of the transactions detailed in the form.

Identify in the corresponding box if the distribution was lump sum, partial or an annuity and if it is from a governmental or private plan.

In the case of an annuity, indicate cost, if any, in box 3.

If the participant or beneficiary receives a total distribution within the same taxable year due to separation from service, indicate the tax withheld (20%) in box 4.

If the distribution is made from a trust that complies with the requirements of subparagraphs (A) and (B) of paragraph (1) of part (b) of Section 1165 of the Code, indicate the tax withheld (12.5%) in box 5.

If a participant or beneficiary of the Retirement Savings Account Program receives a global payment of the total balance in his/her account due to the permanent separation from service after reaching the normal retirement age, indicate the tax withheld (10%) in box 6.

If a participant or beneficiary of the Retirement Savings Account Program transfers the total balance in his/her account to a Non Deductible Individual Retirement Account, indicate the tax withheld (10%) in box 7.

Indicate in box 9 the total amount distributed and the taxable amount in box 11. Provide a breakdown of the amount distributed according to the items in boxes 12A to 12E.

In box 10 indicate the amount over which the participant or beneficiary, during the period of May 16 to December 31, 2006, elected and prepaid the 5% special tax according to Section 1165(b)(9) of the Code. This amount appears in the original copy endorsed by the Department of Form AS 2911 that the participant or beneficiary provided to the fiduciary of the plan.

In box 13, indicate the corresponding code of the concept for which the distribution was made:

- A. Retirement
- B. Separation from Service
- C. Death
- D. Disability
- E. Plan Termination
- F. Hardship
- G. 591/2 years or more (In-Service)
- H. Sale of Substantially All the Assets
- I. Subsidiary Sale
- J. Other

The return must be given to the participant 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 plan or annuity. However, the return must be given not later than February 28 following the corresponding taxable year to inform distribution from said plan or annuity. 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. 09.07



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 T

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

Número de Serie

Número de Identificación Patronal - Employer 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 480.6D 480.7 480.7A 480.7B 480.7C

JURAMENTO - OATH

Declaro bajo penalidad 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 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, 480.6D, 480.7, 480.7A, 480.7B y 480.7C. 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 31 de enero (Formulario 480.7A), 28 de febrero (Formularios 480.6A, 480.6B, 480.6D, 480.7, 480.7B y 480.7C), 15 de abril (Formulario 480.6C) ó 30 de agosto (Formularios 480.7, 480.7B y 480.7C) 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, 480.6D, 480.7, 480.7A, 480.7B and 480.7C. The same must be sent along with said returns 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 January 31 (Form 480.7A), February 28 (Forms 480.6A, 480.6B, 480.6D, 480.7, 480.7B and 480.7C), April 15 (Form 480.6C) or August 30 (Form 480.7, 480.7B and 480.7C) of the year following the calendar year for which the payments were made.

Authorized Signature - Individual returns must be signed by the individuals or their authorized agents. Corporation and partnership 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.

Formulario 480.6B.1 Form Rev. 27 sep 07		Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico Departamento de Hacienda - Department of the Treasury				200__		Número de Serie EXHIBIT U	
Liquidador Revisor		ESTADO DE RECONCILIACION ANUAL DE INGRESOS SUJETOS A RETENCION						<input type="checkbox"/> ENMENDADO - AMENDED	
Investigado por:		Annual Reconciliation Statement of Income Subject to Withholding						Sello de Recibido	
Fecha ___ / ___ / ___		Número de Identificación Patronal - Employer Identification Number			Clase de Contribuyente - Type of Taxpayer				
R	M	N			<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			Clase de Industria o Negocio Type of Industry or Business		Teléfono - Telephone ()	
Dirección Postal - Postal Address Código Postal - Zip Code			Dirección Física - Physical Address			Clave Industrial		Código Municipal	
						Dirección de Correo Electrónico - E-mail Address			
						Cambio de Dirección - Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No			
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	Exceso de Contribución Depositada según Columna 6 del Año Anterior Excess of Tax Deposited as Reported in Column 6 for Prior Year	Contribución Retenida luego de Ajustes (Columna 2 menos Columna 3) Tax Withheld after Adjustments (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Si la Columna 5 es mayor que la Columna 4, anote la diferencia aquí) Tax Deposited in Excess (If Column 5 is greater than Column 4, enter the difference here)	Balance a Pagar (Si la Columna 4 es mayor que la Columna 5, anote la diferencia aquí) Balance Due (If Column 4 is greater than Column 5, enter the difference here)		
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 Partnership Distributions									
6. Intereses (excepto IRA y Cuenta de Aportación Educativa) - Interest (except IRA and Educational Contribution Account)									
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. Otros Pagos Other Payments									
TOTAL									

Parte II - Part II

Relación de Depósitos y Contribución Retenida - Deposits and Tax Withheld Reconciliation

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 - Amount to be paid

Cantidad a ser acreditada al próximo año - Amount to be credited to next year

JURAMENTO - OATH

Declaro bajo penalidad de perjurio que este Estado de Reconciliación Anual ha sido examinado por mi y que según mi mejor información y creencia es cierto, correcto y completo.

I declare under penalties 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



INSTRUCCIONES GENERALES FORMULARIO 480.6B.1

¿QUIEN DEBE RENDIR ESTE ESTADO?

Todo pagador o agente retenedor que esté obligado a deducir y retener en el origen la contribución con respecto a pagos por Servicios Prestados, Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses (excepto IRA y Cuenta de Aportación Educativa), Dividendos de Ingresos de Fomento Industrial y otros pagos, según se informa en el Formulario 480.6B, someterá el Estado de Reconciliación Anual de Ingresos en el que conste el total de las cantidades pagadas, así como la contribución retenida y el monto de la contribución depositada.

INSTRUCCIONES ESPECIFICAS

El Estado de Reconciliación se rendirá 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, firmará el presidente, principal ejecutivo o cualquier oficial con un título análogo. En el caso de una sociedad, firmará el socio gestor.

Es importante incluir el número de identificación patronal y la clase de contribuyente a los fines de procesar este formulario. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida, contribución depositada y crédito por depósito en exceso. En la columna de cantidad pagada anotará, si aplica, los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6B. En la Parte II, detallará la cantidad pagada, la contribución retenida y la contribución depositada mensualmente. En la Columna D, anote la diferencia entre las Columnas B y C. **Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, incluirá el pago correspondiente con sus intereses y recargos con este estado, acompañado del Cupón de Depósito (Formulario 480.9 ó 480.9A, según aplique).**

RADICACION Y PAGO

El pagador o agente retenedor **rendirá** este estado no más tarde del 28 de febrero del año siguiente y pagará aquella parte de la contribución que no haya sido depositada, usando el Cupón de Depósito correspondiente.

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

PENALIDADES

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.

GENERAL INSTRUCTIONS FORM 480.6B.1

WHO MUST FILE THIS STATEMENT

Every payer or withholding agent who is required to deduct and withhold at source the tax with respect to payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends, Partnership Distributions, Interest (except IRA and Educational Contribution Account), Dividends from Industrial Development Income, and other payments, according with Form 480.6B, shall submit an Annual Reconciliation Statement of Income showing the total amounts paid, as well as the tax withheld and the sum of the tax deposited.

SPECIFIC INSTRUCTIONS

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

It is important to indicate the employer 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 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. In Part II, you must detail the amount paid, tax withheld and tax deposited monthly. In Column D, enter the difference between Columns B and C. **Any tax deposited in excess will be claimed as a credit in the next year. If there is a balance due, the payment with interest and surcharges must be included with this statement, along with the Deposit Coupon (Form 480.9 or 480.9A, as applicable).**

FILING AND PAYMENT

The payer or withholding agent **shall file** this statement no later than February 28 of the following year and pay the tax which has not been deposited, using the corresponding Deposit Coupon.

The original form shall 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.

PENALTIES

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.

Formulario 480.30 Form Rev. 27 sep 07		Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico Departamento de Hacienda - Department of the Treasury 200__				200__		Número de Serie EXHIBIT V			
Liquidador Revisor Investigado por: Fecha ___ / ___ / ___ R M N		PLANILLA ANUAL DE CONTRIBUCION SOBRE INGRESOS RETENIDA EN EL ORIGEN - NO RESIDENTES NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE				<input type="checkbox"/> PLANILLA ENMENDADA - AMENDED RETURN		Sello de Recibido			
Nombre del Agente Retenedor - Withholding Agent's Name		Número de Identificación Patronal o Seguro Social Employer Identification or Social Security Number				Clase de Contribuyente - Type of Taxpayer <input type="checkbox"/> Individuo Individual <input type="checkbox"/> Corporación o Sociedad Corporation or Partnership		Clase de Industria o Negocio Type of Industry or Business		Teléfono - Telephone ()	
Dirección Postal - Postal Address Código Postal - Zip Code		Dirección Física - Physical Address				Clase Industrial		Código Municipal			
						Dirección de Correo Electrónico - E-mail Address					
						Cambio de Dirección - Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No					
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	Exceso de Contribución Depositada según Columna 6 del Año Anterior Excess of Tax Deposited as Reported in Column 6 for Prior Year	Contribución Retenida luego de Ajustes (Columna 2 menos Columna 3) Tax Withheld after Adjustments (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Si la Columna 5 es mayor que la Columna 4, anote la diferencia aquí) Tax Deposited in Excess (If Column 5 is greater than Column 4, enter the difference here)	Balance a Pagar (Si la Columna 4 es mayor que la Columna 5, anote la diferencia aquí) Balance Due (If Column 4 is greater than Column 5, enter the difference here)				
1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations											
2. Distribuciones de Sociedades Partnership Distributions											
3. Venta de Propiedad - Sale of Property											
4. Dividendos - Dividends											
5. Regalías - Royalties											
6. Regalías sujetas a una tasa mayor de 10% bajo la Ley 135 de 1997 Royalties subject to a rate greater than 10% under Act 135 of 1997											
7. Intereses - Interest											
8. Rentas - Rents											
9. Espectáculos Públicos - Public Shows											
10. Otros Pagos - Other Payments											
TOTAL											

Parte II - Part II **Relación de Depósitos y Contribución Retenida - Deposits and Tax Withheld Reconciliation**

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 - Amount to be paid				
Cantidad a ser acreditada al próximo año - Amount to be credited to next year				

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 de la contribución 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 penalties 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
SELLO NOTARIAL NOTARY SEAL	Núm. Affidavit _____ Affidavit No.		
	Jurado y suscrito ante mí por _____, mayor de edad, _____ [profesión] y residente de _____, Sworn and subscribed before me by _____, of legal age, _____ [occupation] and resident of _____,		
	_____ por quien doy fe de conocer personalmente o haber identificado por medio de _____, en _____, personally known to me or identified by means of _____, at _____,		
	_____ hoy día _____ de _____ de _____. this _____ day of _____ of _____.		
	Título - Title	Firma del Oficial que Administra el Juramento - Signature of Officer Administering the Oath	

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)	Nombre de la Firma o Negocio - Name of Firm or Business	Número de Identificación Patronal - Employer Identification Number	Número de Registro - Registration Number
Marque si es empleado por cuenta propia <input type="checkbox"/> Check if self-employed	Dirección - Address	Firma del Especialista - Specialist's Signature	Fecha - Date
Código Postal - Zip Code			

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

Indique si hizo pagos por la preparación de su planilla: Sí No. Si contestó "Sí", exija la firma y el número de registro del Especialista.
Indicate if you made payments for the preparation of your return: Yes No. If you answered "Yes", require the Specialist's signature and registration number.

**¿QUIEN DEBE RENDIR ESTA PLANILLA?**

Toda persona, cualquiera que sea la capacidad en que actúe, que tenga el control, recibo, custodia, disposición o pago de intereses, rentas o regalías, salarios, jornales, comisiones, primas, anualidades, remuneraciones, emolumentos, compensaciones, dividendos, participación en beneficios de sociedades, u otras ganancias, beneficios e ingresos anuales o periódicos, que sean fijos o determinables, de cualquier individuo o fiduciario no residente, corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico (pero solamente hasta el límite en que cualquiera de las partidas arriba mencionadas constituyan ingreso bruto de fuentes dentro de Puerto Rico), tiene la obligación de rendir esta planilla. Las cantidades recibidas como distribuciones en liquidación total o parcial de una corporación o sociedad serán consideradas como ingreso anual o periódico que es fijo o determinable y estarán sujetas a retención hasta el límite en que constituyan ingreso de fuentes dentro de Puerto Rico.

Las tasas de retención en vigor bajo las disposiciones del Código de Rentas Internas de Puerto Rico de 1994, según enmendado (Código), son las siguientes:

- Individuos o fiduciarios ciudadanos de los Estados Unidos no residentes 20%
- Individuos o fiduciarios extranjeros no residentes 29%
- Corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico 29%
- Venta de propiedad por extranjeros no residentes 12.5%
- Venta de propiedad por ciudadanos de los Estados Unidos no residentes 12.5%
- Venta de propiedad por corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico... 25%
- Ingreso proveniente de dividendos de corporaciones o beneficios de sociedades 10%

Una contribución de 29% debe ser deducida y retenida de los intereses sobre cualquier utilidad, cuyo dueño sea desconocido por el agente retenedor.

Las disposiciones para la retención no aplican a los siguientes pagos: intereses sobre depósitos con personas dedicadas al negocio bancario pagados a personas no dedicadas a negocios en Puerto Rico; intereses exentos de tributación bajo las disposiciones de la Sección 1022(b)(4) del Código; intereses, dividendos, participación en beneficios de sociedades y rentas pagadas a compañías de seguros de vida extranjeras y bancos de ahorros extranjeros; remuneración por concepto de pensión por servicios prestados; e intereses pagados a personas no relacionadas.

ESPECTACULOS PUBLICOS - Toda persona que opere un negocio de espectáculos, funciones o exhibiciones públicas y que tenga la obligación de deducir y retener alguna contribución en el origen de acuerdo con las Secciones 1147 y 1150 del Código, **rendirá esta planilla y pagará la contribución el día siguiente a la celebración de cada espectáculo, función o exhibición pública.**

INSTRUCCIONES ESPECIFICAS

Es importante incluir el número de identificación patronal o seguro social a los fines de procesar esta planilla. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida y contribución depositada. En la columna de cantidad pagada anotará los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6C. En la Parte II, detallará la cantidad pagada, la contribución retenida y la contribución depositada mensualmente. En la Columna D anote la diferencia entre las Columnas B y C. **Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, incluirá el pago correspondiente con sus intereses y recargos con esta planilla, acompañado del Cupón de Depósito (Formulario 480.31 ó 480.32, según aplique).**

RADICACION Y PAGO

El pagador o agente retenedor **rendirá** esta planilla a base de año natural no más tarde del 15 de abril del año siguiente y pagará aquella parte de la contribución que no haya sido depositada, usando el Cupón de Depósito correspondiente. La planilla se rendirá en cualquier Colecturía de Rentas Internas o se enviará por correo al: DEPARTAMENTO DE HACIENDA, PO BOX 9022501, SAN JUAN PR 00902-2501.

Toda persona obligada a deducir y retener cualquier contribución sobre ingresos bajo las Secciones 1147 y 1150 del Código, **depositará** la contribución deducida y retenida durante un mes natural, pero solamente si excede de \$200, **no más tarde del día 15 del mes siguiente al cierre de dicho mes natural.** Para hacer este pago utilizará el Cupón de Depósito correspondiente.

PENALIDADES

En caso de que cualquier persona deje de rendir esta planilla dentro del término establecido, a menos que se demuestre que tal omisión se debe a causa razonable y que no se debe a descuido voluntario, se le adicionará a la contribución: 5%, si la omisión es por no más de 30 días, y 10% adicional por cada período o fracción de período adicional de 30 días mientras subsista la omisión, sin que exceda de 25% en total, además de otras penalidades impuestas por el Código.

WHO MUST FILE THIS RETURN?

Every person, acting in any capacity, having the control, receipt, custody, disposal or payment of interest, rents or royalties, salaries, wages, commissions, premiums, annuities, remunerations, emoluments, compensations, dividends, share in partnership profits, or other fixed or determinable annual or periodic gains, profits and income of any nonresident individual or fiduciary, foreign corporations or partnerships not engaged in trade or business within Puerto Rico (but only to the extent that any of the above items constitutes gross income from sources within Puerto Rico), must file this return. The amounts received as distributions in complete or partial liquidation of a corporation or partnership will be considered as fixed or determinable annual or periodic income and will be subject to withholding to the extent that they constitute income from sources within Puerto Rico.

The withholding rates in effect under the Puerto Rico Internal Revenue Code of 1994, as amended (Code), are the following:

- Nonresident United States citizens individuals or fiduciaries 20%
- Nonresident alien individuals or fiduciaries 29%
- Foreign corporations or partnerships not engaged in trade or business within Puerto Rico 29%
- Sale of property by nonresident aliens 12.5%
- Sale of property by nonresident citizens of the United States 12.5%
- Sale of property by foreign corporations or partnerships not engaged in trade or business within Puerto Rico 25%
- Income from dividends of corporations or partnerships benefits 10%

A tax of 29% must be deducted and withheld from the interest upon any security, whose owner is unknown to the withholding agent.

The withholding provisions do not apply to the following payments: interest on deposits with persons engaged in the banking business paid to persons not engaged in business within Puerto Rico; tax exempt interest under the provisions of Section 1022(b)(4) of the Code; interest, dividends, share in partnership profits and rents paid to foreign life insurance companies and to foreign savings banks; pension remuneration for services rendered; and interest paid to non related persons.

PUBLIC SHOWS - Every person operating public shows, functions or exhibition business that is required to deduct and withhold any tax at source under Sections 1147 and 1150 of the Code, **shall file this return and pay the tax the day after each public show, function or exhibition was held.**

SPECIFIC INSTRUCTIONS

It is important to indicate the employer identification or social security number in order to process this return. In Part I, you must detail for each type of income, the amount paid, tax withheld and tax deposited. In the column for the amount paid, enter the payments made during the year for each type of income reported on Form 480.6C. In Part II, you must detail the amount paid, tax withheld and tax deposited monthly. In Column D, enter the difference between Columns B and C. **Any tax deposited in excess will be claimed as a credit for next year. If there is a balance due, the payment with interest and surcharges must be included with this return, along with the Deposit Coupon (Form 480.31 or 480.32, as applicable).**

FILING AND PAYMENT

The payer or withholding agent **shall file** this statement on a calendar year basis on or before April 15 of the following year and pay the tax which has not been deposited, using the corresponding Deposit Coupon. The return must be filed at any Internal Revenue Collections Office or mailed to: DEPARTMENT OF THE TREASURY, PO BOX 9022501, SAN JUAN PR 00902-2501.

Every person required to deduct and withhold any income tax under Sections 1147 and 1150 of the Code, **shall deposit** the tax deducted and withheld during a calendar month, but only if it exceeds \$200, **no later than the 15th day of the month following the close of the calendar month.** To make this payment you must use the corresponding Deposit Coupon.

PENALTIES

In case that any person fails to file this return within the time prescribed, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the tax: 5%, if the failure is for not more than 30 days, and an additional 10% for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25% in the aggregate, in addition to other penalties imposed by the Code.

**Magnetic Media Transmittal Form
For Tax Year 2007**

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

SUBMITTER INFORMATION

EIN: _____

Name: _____

Phone: _____

Address: _____

Date Submitted: _____

Any inquiries may be directed to:

Submitter/Contact Person: _____

Submitter/Contact Phone: _____

Indicate the EIN and Name of the Withholding Agent included in the Magnetic Media (if more than two attach a schedule):

EIN

Name

Indicate which Forms are contained in the enclosed Magnetic Media:

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

Indicate if the Magnetic Media contains an:

___ **Original File** ___ **Amended File** ___ **Corrected File**

The following Magnetic Media are enclosed:

	_____ Diskettes	
	_____ CDs	
	(Number of Magnetic Media)	
Media Number	Sequence	Number of Records
_____	1 of _____	_____
_____	_____ of _____	_____

Official Use Only

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

Quantity received: _____ Diskettes
_____ CDs

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

