

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

PUBLICATION 05-02

**INFORMATIVE RETURNS
MAGNETIC MEDIA REPORTING REQUIREMENTS
FOR TAX YEAR 2005**

**Analysis and Programming Division
November, 2005**



WHAT'S NEW

Record Changes

- **NEW LENGTH FOR ALL RECORDS: 2,000 BYTES.**
- **CHANGES TO FORM 480.5 RECORD LAYOUT:**
 - the “Sequence Number” field **was changed to “Control Number”** field (location 1-10); and
 - the “Type of Taxpayer” (location 199) field **was added.**
- **CHANGES TO FORM 480.6A RECORD LAYOUT:**
 - the “Sequence Number” field **was changed to “Control Number”** field (location 1-10);
 - the “Payment Date” field **was deleted;** and
 - the “Distributions from the Retirement Savings Accounts Program Not Subject to Withholding” (location 441-452) field **was added.**
- **CHANGES TO FORM 480.6B RECORD LAYOUT:**
 - the “Sequence Number” field **was changed to “Control Number”** field (location 1-10);
 - the “Payment Date” field **was deleted;**
 - the “Distributions from the Retirement Savings Accounts Program Amount Paid” (location 541-552) and the “Distributions from the Retirement Savings Accounts Program Amount Withheld” (location 553-562) fields **were added.**
- **CHANGES TO FORM 480.6C RECORD LAYOUT:**
 - the “Sequence Number” field **was changed to “Control Number”** field (location 1-10); and
 - the “Payment Date” field **was deleted.**

- **CHANGES TO FORM 480.7 RECORD LAYOUT:**
 - the “Sequence Number” field **was changed to “Control Number”** field (location 1-10); and
 - the “Payment Date” and the “Tax Withheld from Distributions under Section 1169A” fields **were deleted**.
- **CHANGES TO FORM 480.7A RECORD LAYOUT:**
 - The “Sequence Number” field **was changed to “Control Number”** field (location 1-10); and
 - The “Payment Date” field **was deleted**.
- **CHANGES TO FORM 480.7B RECORD LAYOUT:**
 - The “Sequence Number” field **was changed to “Control Number”** field (location 1-10).
- **SUBSTANCIAL CHANGES WERE MADE TO THE RECORD LAYOUTS FOR FORMS 480.6B.1 AND 480.30.**
- **THE DOCUMENT TYPE FIELD IS A REQUIRED FIELD.**

FILING REMINDERS

- ✓ **We accept 3½ inch diskettes and CDs. Remember to use the correct Magnetic Media Specifications, see pages 9-12.**
- ✓ **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 13.**
- ✓ **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, PR 00902-2501**

Via ANOTHER carrier:

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

AVOID COMMON MISTAKES

- ✓ **Be sure to enter the correct TAXABLE YEAR and FORM TYPE.**
- ✓ **Make sure to enter the NAME and COMPLETE ADDRESS of the PAYEE.**
- ✓ **Remember to enter the IDENTIFICATION NUMBER (EIN), SOCIAL SECURITY NUMBER (SSN) or ACCOUNT NUMBER of the PAYEE.**
- ✓ **Verify that the following fields are 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.**

GENERAL INFORMATION

Filing Requirements

What's in this booklet?

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

Form 480.6A	Informative Return – Income Not Subject to Withholding	Exhibit A and J
Form 480.6B	Informative Return – Income Subject to Withholding	Exhibit B and K
Form 480.6C	Informative Return – Income Subject to Withholding – Nonresidents	Exhibit C and L
Form 480.7	Informative Return – Individual Retirement Account	Exhibit D and M
Form 480.7A	Informative Return – Mortgage Interest	Exhibit E and N
Form 480.7B	Informative Return – Educational Contribution Account	Exhibit F and O
Form 480.5	Summary of the Informative Returns	Exhibit G and P
Form 480.6B.1	Annual Reconciliation Statement of Income Subject to Withholding	Exhibit H and Q
Form 480.30	Nonresidents Annual Return of Income Tax Withheld at Source	Exhibit I and R

Who must use these instructions?

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

May I send paper Forms along with the magnetic media?

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

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

You will be penalized by the Department of the Treasury.

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

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

How may I send you the Forms information?

Use 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 2005 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, 2006
480.6A, 480.6B, 480.6B.1, 480.7 and 480.5	February 28, 2006
480.30, 480.6C and 480.5	April 18, 2006
480.7, 480.7B and 480.5	August 30, 2006

What if I file late?

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

Processing a File

Will you notify me when the file is processed?

No.

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

No.

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

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

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.

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:\f4806by05
- 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).
- Example for amount field:
 - ◆ If the format field is 9(9)v99 and the amount is \$1,500.50 you will fill the eleven positions with 00000150050.
- Right justified and zero fill to the left.
- **MUST** contain zeros if **NOT** applicable (if no data, fill with zeros).

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?

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

What rules do you have for the Social Security Number?

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- May not be 111111111, 222222222 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**
- For Form **480.5** see **Exhibit G**

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.

Department of the Treasury Informative Returns Tax Year 2005	
EIN:	_____
Name:	_____
Tel:	_____
Magnetic Media Sequence: ____ of ____	

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.
- Use disposable containers. Special mailers for diskettes/CDs are available commercially.
- We do not return special containers.

Where do I send the magnetic media?

Via U.S. Postal Service send to:

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

Via ANOTHER carrier:

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

ASSISTANCE

Programming and Reporting Questions

If you have questions related to the magnetic media reporting, please send us an E-mail to W2Info@hacienda.gobierno.pr

Tax Related Questions

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

EXHIBIT A

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 2

FILE NAME : F4806AY05

FILE NUMBER:

RECORD NAME: INCOME NOT SUBJECT TO WITHHOLDING - FORM TYPE 480.6A | **RECORD LENGTH: 2000**

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	9	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	*
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 2005	*
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)	
21. NAME	X(30)	C	30	196-225		*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
24. TOWN	X(13)	C	13	296-308		*
25. STATE	X(2)	C	2	309-310		*
26. ZIP-CODE	9(5)	C	5	311-315		*

* REQUIRED FIELDS

**TAXABLE YEAR 2005
FORM 480.6A**

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 2 OF 2

FILE NAME: F4806AY05

FILE NUMBER:

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

RECORD LENGTH: 2000

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. PENSION PLANS DISTRIBUTIONS NOT SUBJECT TO WITHHOLDING	9(10)V99	C	12	405-416	SEE FORM 480.6A ITEM 8	
37. OTHER PAYMENTS	9(10)V99	C	12	417-428	SEE FORM 480.6A ITEM 10	
38. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A ITEM 11	
39. DISTRIBUTIONS FROM THE RETIREMENT SAV. ACCT. PROG. NOT SUBJ. TO WITHHOLD	9(10)V99	C	12	441-452	SEE FORM 480.6A ITEM 9	
40. FILLER	X(1548)	C	1548	453-2000	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2005
FORM 480.6A**

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 2

FILE NAME: F4806BY05

FILE NUMBER:

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

RECORD LENGTH: 2000

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	9	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	*
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 2005	*
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 INTEREST INCOME (LOCATION 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 FIELDS

**TAXABLE YEAR 2005
FORM 480.6B**

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 2 OF 2

FILE NAME: F4806BY05

FILE NUMBER:

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

RECORD LENGTH: 2000

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. AMOUNT PAID PENSION PLANS DISTRIBUTIONS	9(10)V99	C	12	497-508	SEE FORM 480.6B ITEM 9	
46. AMOUNT WITHHELD PENSION PLANS DISTRIBUTIONS	9(8)V99	C	10	509-518	SEE FORM 480.6B ITEM 9	
47. AMOUNT PAID OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 11	
48. AMOUNT WITHHELD OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 11	
49. AMOUNT PAID DIST. RETIREMENT SAV. ACCT. PROG.	9(10)V99	C	12	541-552	SEE FORM 480.6B ITEM 10	
50. AMOUNT WITHHELD DIST. RETIREMENT SAV. ACCT. PROG.	9(8)V99	C	10	553-562	SEE FORM 480.6B ITEM 10	
51. FILLER	X(1438)	C	1438	563-2000	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2005
FORM 480.6B**

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 2

FILE NAME: F4806CY05

FILE NUMBER:

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

RECORD LENGTH: 2000

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	9	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	*
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 2005	*
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 INTEREST INCOME (LOCATION 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		*

**TAXABLE YEAR 2005
FORM 480.6C**

EXHIBIT C

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 2 OF 2

FILE NAME: F4806CY05

FILE NUMBER:

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

RECORD LENGTH: 2000

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 SALARIES ,WAGES OR COMPENSATIONS	9(10)V99	C	12	321-332	SEE FORM 480.6C ITEM 1	
30. AMOUNT WITHHELD SALARIES ,WAGES OR COMPENSATIONS	9(8)V99	C	10	333-342	SEE FORM 480.6C ITEM 1	
31. AMOUNT PAID PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	343-354	SEE FORM 480.6C ITEM 2	
32. AMOUNT WITHHELD PARTNERSHIPS DISTRIBUTIONS	9(8) V99	C	10	355-364	SEE FORM 480.6C ITEM 2	
33. AMOUNT PAID SALE OF PROPERTY	9(10)V99	C	12	365-376	SEE FORM 480.6C ITEM 3	
34. AMOUNT WITHHELD SALE OF PROPERTY	9(8)V99	C	10	377-386	SEE FORM 480.6C ITEM 3	
35. AMOUNT PAID DIVIDENDS	9(10)V99	C	12	387-398	SEE FORM 480.6C ITEM 4	
36. AMOUNT WITHHELD DIVIDENDS	9(8)V99	C	10	399-408	SEE FORM 480.6C ITEM 4	
37. AMOUNT PAID ROYALTIES	9(10)V99	C	12	409-420	SEE FORM 480.6C ITEM 5	
38. AMOUNT WITHHELD ROYALTIES	9(8)V99	C	10	421-430	SEE FORM 480.6C ITEM 5	
39. AMOUNT PAID INTEREST	9(10)V99	C	12	431-442	SEE FORM 480.6C ITEM 6	
40. AMOUNT WITHHELD INTEREST	9(8)V99	C	10	443-452	SEE FORM 480.6C ITEM 6	
41. AMOUNT PAID RENTS	9(10)V99	C	12	453-464	SEE FORM 480.6C ITEM 7	
42. AMOUNT WITHHELD RENTS	9(8)V99	C	10	465-474	SEE FORM 480.6C ITEM 7	
43. AMOUNT PAID PENSION PLANS DISTRIBUTIONS	9(10)V99	C	12	475-486	SEE FORM 480.6C ITEM 8	
44. AMOUNT WITHHELD PENSION PLANS DISTRIBUTIONS	9(8)V99	C	10	487-496	SEE FORM 480.6C ITEM 8	
45. AMOUNT PAID PUBLIC SHOWS	9(10)V99	C	12	497-508	SEE FORM 480.6C ITEM 9	
46. AMOUNT WITHHELD PUBLIC SHOWS	9(8)V99	C	10	509-518	SEE FORM 480.6C ITEM 9	
47. AMOUNT PAID OTHERS	9(10)V99	C	12	519-530	SEE FORM 480.6C ITEM 10	
48. AMOUNT WITHHELD OTHERS	9(8)V99	C	10	531-540	SEE FORM 480.6C ITEM 10	
49. 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.	
50. FILLER	X(1448)	C	1448	553-2000	SPACES	*

*** REQUIRED FIELDS**

**TAXABLE YEAR 2005
FORM 480.6C**

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 3

FILE NAME: F4807Y05

FILE NUMBER:

RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT - FORM TYPE 480.7

RECORD LENGTH: 2000

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	9	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	*
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 2005	*
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 FIELDS

TAXABLE YEAR 2005 FORM 480.7

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 2 OF 3

FILE NAME: F4807Y05

FILE NUMBER:

RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT – FORM TYPE 480.7

RECORD LENGTH: 2000

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. CONTRIBUTIONS THROUGH TRANSFER	9(10)V99	C	12	345-356	SEE FORM 480.7 ITEM 3	
32. WITHDRAWALS THROUGH TRANSFER	9(10)V99	C	12	357-368	SEE FORM 480.7 ITEM 4	
33. REFUND OF EXCESS CONTRIBUTIONS	9(10)V99	C	12	369-380	SEE FORM 480.7 ITEM 5	
34. PENALTY WITHHELD	9(10)V99	C	12	381-392	SEE FORM 480.7 ITEM 6	
35. TAX WITHHELD FROM INTEREST (17% LINE 12D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
36. TAX WITHHELD INCOME FROM SOURCES WITHIN P.R. (17% LINE 12E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
37. TAX WITHHELD FROM GOVERNMENT PENSIONERS (10% LINES 12G2 AND 12G3)	9(10)V99	C	12	417-428	SEE FORM 480.7 ITEM 9	
38. FILLER	X(12)	C	12	429-440	SPACES	*
39. TAX PREPAID UNDER SECTION 1169A (10% LINE 12H)	9(10)V99	C	12	441-452	SEE FORM 480.7 ITEM 10	
40. TAX WITHHELD AT SOURCE TO NONRESIDENTS (SEE INSTRUCTIONS)	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 11	
BREAKDOWN OF AMOUNT DISTRIBUTED						
41. A- CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7 ITEM 12A	
42. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	477-488	SEE FORM 480.7 ITEM 12B	
43. C- EXEMPT INTEREST	9(10)V99	C	12	489-500	SEE FORM 480.7 ITEM 12C	
44. D- INTEREST FROM ELEGIBLE FINANCIAL INSTITUTIONS	9(10)V99	C	12	501-512	SEE FORM 480.7 ITEM 12D	
45. E- INCOME FORM SOURCES WITHIN P.R.	9(10)V99	C	12	513-524	SEE FORM 480.7 ITEM 12E	
46. F- OTHER INCOME	9(10)V99	C	12	525-536	SEE FORM 480.7 ITEM 12F	
47. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 12G1	
48. G- GOVERNMENT PENSIONERS 2. ELEGIBLE INTEREST	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 12G2	
49. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 12G3	
50. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 12G	
51. H- UNDER SECTION 1169A 1. CONTRIBUTIONS	9(10)V99	C	12	585-596	SEE FORM 480.7 ITEM 12H1	
52. H- UNDER SECTION 1169A 2. ELEGIBLE INTEREST	9(10)V99	C	12	597-608	SEE FORM 480.7 ITEM 12H2	
53. H- UNDER SECTION 1169A 3. OTHER INCOME	9(10)V99	C	12	609-620	SEE FORM 480.7 ITEM 12H3	

* **REQUIRED FIELD**

**TAXABLE YEAR 2005
FORM 480.7**

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 3 OF 3

FILE NAME: F4807Y05

FILE NUMBER:

RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT - FORM TYPE 480.7

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. H- UNDER SECTION 1169A TOTAL	9(10)V99	C	12	621-632	SEE FORM 480.7 ITEM 12H	
55. I- TOTAL (ADD LINES 12A THROUGH 12H)	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 12I	
56. FILLER	X(1356)	C	1356	645-2000	SPACES	*

* **REQUIRED FIELD**

EXHIBIT E

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 2

FILE NAME: F4807AY05

FILE NUMBER :

RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A

RECORD LENGTH: 2000

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	9	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	*
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 2005	*
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 FIELDS**

TAXABLE YEAR 2005 FORM 480.7A

EXHIBIT E

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 2 OF 2

FILE NAME: F4807AY05

FILE NUMBER :

RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		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 ORIGINATION FEES(POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	352-363	SEE FORM 480.7A ITEM 2	*
32. LOAN ORIGINATION FEES PAID OR FINANCED	X	C	1	364-364	P = PAID F = FINANCED	*
33. LOAN DISCOUNT (POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	365-376	SEE FORM 480.7A ITEM 3	*
34. LOAN DISCOUNT PAID OR FINANCED	X	C	1	377-377	P = PAID F = FINANCED	*
35. REFUND OF INTEREST	9(10)V99	C	12	378-389	SEE FORM 480.7A ITEM 4	*
36. PROPERTY TAXES	9(10)V99	C	12	390-401	SEE FORM 480.7A ITEM 5	*
37. PRINCIPAL BALANCE	9(10)V99	C	12	402-413	SEE FORM 480.7A ITEM 6	
38. FILLER	X	C	1	414-414	SPACES	
39. LOAN ACCOUNT NUMBER	X(25)	C	25	415-439		
40. LOAN TERM	9(3)	C	3	440-442	ENTER THE NUMBER OF YEARS OR MONTHS	*
41. FILLER	X(1558)	C	1558	443-2000	SPACES	*

* REQUIRED FIELDS

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 2

FILE NAME: F4807BY05

FILE NUMBER :

RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B

RECORD LENGTH: 2000

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	9	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	*
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 2005	*
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 FIELDS**

TAXABLE YEAR 2005 FORM 480.7B

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 2 OF 2

FILE NAME: F4807BY05

FILE NUMBER:

RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B

RECORD LENGTH: 2000

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(1460)	C	1460	541-2000	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2005
FORM 480.7B**

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 1

FILE NAME: F4805Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

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: 2= 480.6A 3= 480.6B 4= 480.7 5= 480.6C 7= 480.7B	*
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 2005	*
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(1801)	C	1801	200-2000	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2005
FORM 480.5**

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE : 1 OF 7

FILE NAME: F4806B1Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

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 2005	*
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 2005
FORM 480.6B.1**

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE : 2 OF 7

FILE NAME: F4806B1Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

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

FILE DESCRIPTION

DATE: NOVEMBER 2005

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FILE NAME: F4806B1Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



52. TAX WITHHELD	9(10)V99	C	12	632-643	SEE FORM 480.6B.1 ITEM 2
53. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	644-655	SEE FORM 480.6B.1 ITEM 3
54. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	656-667	SEE FORM 480.6B.1 ITEM 4
55. TAX DEPOSITED	9(10)V99	C	12	668-679	SEE FORM 480.6B.1 ITEM 5
56. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	680-691	SEE FORM 480.6B.1 ITEM 6
57. BALANCE DUE	9(10)V99	C	12	692-703	SEE FORM 480.6B.1 ITEM 7
PARNETSHIPS DISTRIBUTIONS					
58. AMOUNT PAID	9(10)V99	C	12	704-715	SEE FORM 480.6B.1 ITEM 1
59. TAX WITHHELD	9(10)V99	C	12	716-727	SEE FORM 480.6B.1 ITEM 2
60. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	728-739	SEE FORM 480.6B.1 ITEM 3
61. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	740-751	SEE FORM 480.6B.1 ITEM 4
62. TAX DEPOSITED	9(10)V99	C	12	752-763	SEE FORM 480.6B.1 ITEM 5
63. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	764-775	SEE FORM 480.6B.1 ITEM 6
64. BALANCE DUE	9(10)V99	C	12	776-787	SEE FORM 480.6B.1 ITEM 7
INTEREST (EXCEPT IRA)					
65. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1 ITEM 1
66. TAX WITHHELD	9(10)V99	C	12	800-811	SEE FORM 480.6B.1 ITEM 2
67. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	812-823	SEE FORM 480.6B.1 ITEM 3
68. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	824-835	SEE FORM 480.6B.1 ITEM 4
69. TAX DEPOSITED	9(10)V99	C	12	836-847	SEE FORM 480.6B.1 ITEM 5
70. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	848-859	SEE FORM 480.6B.1 ITEM 6
71. BALANCE DUE	9(10)V99	C	12	860-871	SEE FORM 480.6B.1 ITEM 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 1
73. TAX WITHHELD	9(10)V99	C	12	884-895	SEE FORM 480.6B.1 ITEM 2
74. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	896-907	SEE FORM 480.6B.1 ITEM 3
75. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	908-919	SEE FORM 480.6B.1 ITEM 4

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FILE NAME: F4806B1Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



76. TAX DEPOSITED	9(10)V99	C	12	920-931	SEE FORM 480.6B.1 ITEM 5	
77. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	932-943	SEE FORM 480.6B.1 ITEM 6	
78. BALANCE DUE	9(10)V99	C	12	944-955	SEE FORM 480.6B.1 ITEM 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 1	
80. TAX WITHHELD	9(10)V99	C	12	968-979	SEE FORM 480.6B.1 ITEM 2	
81. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	980-991	SEE FORM 480.6B.1 ITEM 3	
82. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	992-1003	SEE FORM 480.6B.1 ITEM 4	
83. TAX DEPOSITED	9(10)V99	C	12	1004-1015	SEE FORM 480.6B.1 ITEM 5	
84. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1016-1027	SEE FORM 480.6B.1 ITEM 6	
85. BALANCE DUE	9(10)V99	C	12	1028-1039	SEE FORM 480.6B.1 ITEM 7	
PENSION PLAN DISTRIBUTIONS						
86. AMOUNT PAID	9(10)V99	C	12	1040-1051	SEE FORM 480.6B.1 ITEM 1	
87. TAX WITHHELD	9(10)V99	C	12	1052-1063	SEE FORM 480.6B.1 ITEM 2	
88. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	1064-1075	SEE FORM 480.6B.1 ITEM 3	
89. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	1076-1087	SEE FORM 480.6B.1 ITEM 4	
90. TAX DEPOSITED	9(10)V99	C	12	1088-1099	SEE FORM 480.6B.1 ITEM 5	
91. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1100-1111	SEE FORM 480.6B.1 ITEM 6	
92. BALANCE DUE	9(10)V99	C	12	1112-1123	SEE FORM 480.6B.1 ITEM 7	
DISTRIBUTIONS FROM THE RETIREMENT SAVING ACCOUNTS PROGRAM						
93. AMOUNT PAID	9(10)V99	C	12	1124-1135	SEE FORM 480.6B.1 ITEM 1	
94. TAX WITHHELD	9(10)V99	C	12	1136-1147	SEE FORM 480.6B.1 ITEM 2	
95. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	1148-1159	SEE FORM 480.6B.1 ITEM 3	
96. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	1160-1171	SEE FORM 480.6B.1 ITEM 4	
97. TAX DEPOSITED	9(10)V99	C	12	1172-1183	SEE FORM 480.6B.1 ITEM 5	
98. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1184-1195	SEE FORM 480.6B.1 ITEM 6	
99. BALANCE DUE	9(10)V99	C	12	1196-1207	SEE FORM 480.6B.1 ITEM 7	

FILE DESCRIPTION

DATE: NOVEMBER 2005

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FILE NAME: F4806B1Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



OTHER PAYMENTS					
100. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1 ITEM 1
101. TAX WITHHELD	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1 ITEM 2
102. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	1232-1243	SEE FORM 480.6B.1 ITEM 3
103. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	1244-1255	SEE FORM 480.6B.1 ITEM 4
104. TAX DEPOSITED	9(10)V99	C	12	1256-1267	SEE FORM 480.6B.1 ITEM 5
105. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1268-1279	SEE FORM 480.6B.1 ITEM 6
106. BALANCE DUE	9(10)V99	C	12	1280-1291	SEE FORM 480.6B.1 ITEM 7
TOTAL					
107. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1 ITEM 1
108. TAX WITHHELD	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1 ITEM 2
109. TAX DEPOSITED	9(10)V99	C	12	1316-1327	SEE FORM 480.6B.1 ITEM 5
DEPOSITS AND TAX WITHHELD RELATION					
JANUARY					
110. AMOUNT PAID	9(10)V99	C	12	1328-1339	
111. TAX WITHHELD	9(10)V99	C	12	1340-1351	
112. TAX DEPOSITED	9(10) V99	C	12	1352-1363	
113. DIFFERENCE	9(10) V99	C	12	1364-1375	
FEBRUARY					
114. AMOUNT PAID	9(10)V99	C	12	1376-1387	
115 TAX WITHHELD	9(10)V99	C	12	1388-1399	
116. TAX DEPOSITED	9(10) V99	C	12	1400-1411	
117. DIFFERENCE	9(10) V99	C	12	1412-1423	
MARCH					
118. AMOUNT PAID	9(10)V99	C	12	1424-1435	
119. TAX WITHHELD	9(10)V99	C	12	1436-1447	
120. TAX DEPOSITED	9(10) V99	C	12	1448-1459	
121. DIFFERENCE	9(10) V99	C	12	1460-1471	
APRIL					

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FILE NAME: F4806B1Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



122. AMOUNT PAID	9(10)V99	C	12	1472-1483		
123. TAX WITHHELD	9(10)V99	C	12	1484-1495		
124. TAX DEPOSITED	9(10) V99	C	12	1496-1507		
125. DIFFERENCE	9(10) V99	C	12	1508-1519		
MAY						
126. AMOUNT PAID	9(10)V99	C	12	1520-1531		
127. TAX WITHHELD	9(10)V99	C	12	1532-1543		
128. TAX DEPOSITED	9(10) V99	C	12	1544-1555		
129. DIFFERENCE	9(10) V99	C	12	1556-1567		
JUNE						
130. AMOUNT PAID	9(10)V99	C	12	1568-1579		
131. TAX WITHHELD	9(10)V99	C	12	1580-1591		
132. TAX DEPOSITED	9(10) V99	C	12	1592-1603		
133. DIFFERENCE	9(10) V99	C	12	1604-1615		
JULY						
134. AMOUNT PAID	9(10)V99	C	12	1616-1627		
135. TAX WITHHELD	9(10)V99	C	12	1628-1639		
136. TAX DEPOSITED	9(10) V99	C	12	1640-1651		
137. DIFFERENCE	9(10) V99	C	12	1652-1663		
AUGUST						
138. AMOUNT PAID	9(10)V99	C	12	1664-1675		
139. TAX WITHHELD	9(10)V99	C	12	1676-1687		
140. TAX DEPOSITED	9(10) V99	C	12	1688-1699		
141. DIFFERENCE	9(10) V99	C	12	1700-1711		
SEPTEMBER						
142. AMOUNT PAID	9(10)V99	C	12	1712-1723		
143. TAX WITHHELD	9(10)V99	C	12	1724-1735		
144. TAX DEPOSITED	9(10) V99	C	12	1736-1747		
145. DIFFERENCE	9(10) V99	C	12	1748-1759		
OCTOBER						

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE : 7 OF 7

FILE NAME: F4806B1Y05	FILE NUMBER:
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B.1	RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



146. AMOUNT PAID	9(10)V99	C	12	1760-1771		
147. TAX WITHHELD	9(10)V99	C	12	1772-1783		
148. TAX DEPOSITED	9(10) V99	C	12	1784-1795		
149. DIFFERENCE	9(10) V99	C	12	1796-1807		
NOVEMBER						
150. AMOUNT PAID	9(10)V99	C	12	1808-1819		
151. TAX WITHHELD	9(10)V99	C	12	1820-1831		
152. TAX DEPOSITED	9(10) V99	C	12	1832-1843		
153. DIFFERENCE	9(10) V99	C	12	1844-1855		
DECEMBER						
154. AMOUNT PAID	9(10)V99	C	12	1856-1867		
155. TAX WITHHELD	9(10)V99	C	12	1868-1879		
156. TAX DEPOSITED	9(10) V99	C	12	1880-1891		
157. DIFFERENCE	9(10) V99	C	12	1892-1903		
TOTALS						
158. AMOUNT PAID	9(10)V99	C	12	1904-1915		
159. TAX WITHHELD	9(10)V99	C	12	1916-1927		
160. TAX DEPOSITED	9(10) V99	C	12	1928-1939		
161. DIFFERENCE	9(10) V99	C	12	1940-1951		
162. AMOUNT TO BE PAID	9(10) V99	C	12	1952-1963		
163. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10) V99	C	12	1964-1975		
164. SPACES	X(25)	C	25	1976-2000		

*** REQUIRED FIELDS**

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 1 OF 7

FILE NAME: F48030Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

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 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 2005	*
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	
28. E-MAIL	X(50)	C	50	288-337	E-MAIL ADDRESS	

**TAXABLE YEAR 2005
FORM 480.30**

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 2 OF 7

FILE NAME: F48030Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



SALARIES, WAGES OR COMPENSATION					
29. AMOUNT PAID	9(10)V99	C	12	338-349	SEE FORM 480.30 ITEM 1
30. TAX WITHHELD	9(10)V99	C	12	350-361	SEE FORM 480.30 ITEM 2
31. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	362-373	SEE FORM 480.30 ITEM 3
32. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	374-385	SEE FORM 480.30 ITEM 4
33. TAX DEPOSITED	9(10)V99	C	12	386-397	SEE FORM 480.30 ITEM 5
34. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	398-409	SEE FORM 480.30 ITEM 6
35. BALANCE DUE	9(10)V99	C	12	410-421	SEE FORM 480.30 ITEM 7
PARTNERSHIP DISTRIBUTIONS					
36. AMOUNT PAID	9(10)V99	C	12	422-433	SEE FORM 480.30 ITEM 1
37. TAX WITHHELD	9(10)V99	C	12	434-445	SEE FORM 480.30 ITEM 2
38. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	446-457	SEE FORM 480.30 ITEM 3
39. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	458-469	SEE FORM 480.30 ITEM 4
40. TAX DEPOSITED	9(10)V99	C	12	470-481	SEE FORM 480.30 ITEM 5
41. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	482-493	SEE FORM 480.30 ITEM 6
42. BALANCE DUE	9(10)V99	C	12	494-505	SEE FORM 480.30 ITEM 7
SALE OF PROPERTY					
43. AMOUNT PAID	9(10)V99	C	12	506-517	SEE FORM 480.30 ITEM 1
44. TAX WITHHELD	9(10)V99	C	12	518-529	SEE FORM 480.30 ITEM 2
45. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	530-541	SEE FORM 480.30 ITEM 3
46. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	542-553	SEE FORM 480.30 ITEM 4
47. TAX DEPOSITED	9(10)V99	C	12	554-565	SEE FORM 480.30 ITEM 5
48. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	566-577	SEE FORM 480.30 ITEM 6
49. BALANCE DUE	9(10)V99	C	12	578-589	SEE FORM 480.30 ITEM 7
DIVIDENDS					
50. AMOUNT PAID	9(10)V99	C	12	590-601	SEE FORM 480.30 ITEM 1
51. TAX WITHHELD	9(10)V99	C	12	602-613	SEE FORM 480.30 ITEM 2
52. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	614-625	SEE FORM 480.30 ITEM 3

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2005

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FILE NAME: F48030Y05

FILE NUMBER:

RECORD NAME: NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30**RECORD LENGTH: 2000**

P=PACKED, B=BINARY, C=CHARACTER



53. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	626-637	SEE FORM 480.30 ITEM 4
54. TAX DEPOSITED	9(10)V99	C	12	638-649	SEE FORM 480.30 ITEM 5
55. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	650-661	SEE FORM 480.30 ITEM 6
56. BALANCE DUE	9(10)V99	C	12	662-673	SEE FORM 480.30 ITEM 7
ROYALTIES					
57. AMOUNT PAID	9(10)V99	C	12	674-685	SEE FORM 480.30 ITEM 1
58. TAX WITHHELD	9(10)V99	C	12	686-697	SEE FORM 480.30 ITEM 2
59. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	698-709	SEE FORM 480.30 ITEM 3
60. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	710-721	SEE FORM 480.30 ITEM 4
61. TAX DEPOSITED	9(10)V99	C	12	722-733	SEE FORM 480.30 ITEM 5
62. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	734-745	SEE FORM 480.30 ITEM 6
63. BALANCE DUE	9(10)V99	C	12	746-757	SEE FORM 480.30 ITEM 7
INTEREST					
64. AMOUNT PAID	9(10)V99	C	12	758-769	SEE FORM 480.30 ITEM 1
65. TAX WITHHELD	9(10)V99	C	12	770-781	SEE FORM 480.30 ITEM 2
66. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	782-793	SEE FORM 480.30 ITEM 3
67. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	794-805	SEE FORM 480.30 ITEM 4
68. TAX DEPOSITED	9(10)V99	C	12	806-817	SEE FORM 480.30 ITEM 5
69. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	818-829	SEE FORM 480.30 ITEM 6
70. BALANCE DUE	9(10)V99	C	12	830-841	SEE FORM 480.30 ITEM 7
RENTS					
71. AMOUNT PAID	9(10)V99	C	12	842-853	SEE FORM 480.30 ITEM 1
72. TAX WITHHELD	9(10)V99	C	12	854-865	SEE FORM 480.30 ITEM 2
73. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	866-877	SEE FORM 480.30 ITEM 3
74. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	878-889	SEE FORM 480.30 ITEM 4
75. TAX DEPOSITED	9(10)V99	C	12	890-901	SEE FORM 480.30 ITEM 5
76. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	902-913	SEE FORM 480.30 ITEM 6
77. BALANCE DUE	9(10)V99	C	12	914-925	SEE FORM 480.30 ITEM 7

**TAXABLE YEAR 2005
FORM 480.30**

FILE DESCRIPTION

DATE: NOVEMBER 2005

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FILE NAME: F48030Y05

FILE NUMBER:

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

RECORD LENGTH: 2000

P=PACKED, B=BINARY, C=CHARACTER



PENSION PLANS DISTRIBUTIONS					
78. AMOUNT PAID	9(10)V99	C	12	926-937	SEE FORM 480.30 ITEM 1
79. TAX WITHHELD	9(10)V99	C	12	938-949	SEE FORM 480.30 ITEM 2
80. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	950-961	SEE FORM 480.30 ITEM 3
81. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	962-973	SEE FORM 480.30 ITEM 4
82. TAX DEPOSITED	9(10)V99	C	12	974-985	SEE FORM 480.30 ITEM 5
83. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	986-997	SEE FORM 480.30 ITEM 6
84. BALANCE DUE	9(10)V99	C	12	998-1009	SEE FORM 480.30 ITEM 7
PUBLIC SHOWS					
85. AMOUNT PAID	9(10)V99	C	12	1010-1021	SEE FORM 480.30 ITEM 1
86. TAX WITHHELD	9(10)V99	C	12	1022-1033	SEE FORM 480.30 ITEM 2
87. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	1034-1045	SEE FORM 480.30 ITEM 3
88. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	1046-1057	SEE FORM 480.30 ITEM 4
89. TAX DEPOSITED	9(10)V99	C	12	1058-1069	SEE FORM 480.30 ITEM 5
90. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1070-1081	SEE FORM 480.30 ITEM 6
91. BALANCE DUE	9(10)V99	C	12	1082-1093	SEE FORM 480.30 ITEM 7
OTHERS					
92. AMOUNT PAID	9(10)V99	C	12	1094-1105	SEE FORM 480.30 ITEM 1
93. TAX WITHHELD	9(10)V99	C	12	1106-1117	SEE FORM 480.30 ITEM 2
94. EXCESS CREDIT TAX WITHHELD PREV YEAR	9(10) V99	C	12	1118-1129	SEE FORM 480.30 ITEM 3
95. ADJUSTED TOTAL TAX WITHHELD	9(10)V99	C	12	1130-1141	SEE FORM 480.30 ITEM 4
96. TAX DEPOSITED	9(10)V99	C	12	1142-1153	SEE FORM 480.30 ITEM 5
97. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1154-1165	SEE FORM 480.30 ITEM 6
98. BALANCE DUE	9(10)V99	C	12	1166-1177	SEE FORM 480.30 ITEM 7
TOTAL					
99. AMOUNT PAID	9(10)V99	C	12	1178-1189	SEE FORM 480.30 ITEM 1
100 TAX WITHHELD	9(10)V99	C	12	1190-1201	SEE FORM 480.30 ITEM 2
101. TAX DEPOSITED	9(10)V99	C	12	1202-1213	SEE FORM 480.30 ITEM 5

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2005

PAGE: 5 OF 7

FILE NAME: F48030Y05

FILE NUMBER:

RECORD NAME: NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30**RECORD LENGTH: 2000**

P=PACKED, B=BINARY, C=CHARACTER



DEPOSITS AND TAX WITHHELD RELATION					
JANUARY					
102. AMOUNT PAID	9(10)V99	C	12	1214-1225	
103. TAX WITHHELD	9(10)V99	C	12	1226-1237	
104. TAX DEPOSITED	9(10) V99	C	12	1238-1249	
105. DIFFERENCE	9(10) V99	C	12	1250-1261	
FEBRUARY					
106. AMOUNT PAID	9(10)V99	C	12	1262-1273	
107. TAX WITHHELD	9(10)V99	C	12	1274-1285	
108. TAX DEPOSITED	9(10) V99	C	12	1286-1297	
109. DIFFERENCE	9(10) V99	C	12	1298-1309	
MARCH					
110. AMOUNT PAID	9(10)V99	C	12	1310-1321	
111. TAX WITHHELD	9(10)V99	C	12	1322-1333	
112. TAX DEPOSITED	9(10) V99	C	12	1334-1345	
113. DIFFERENCE	9(10) V99	C	12	1346-1357	
APRIL					
114. AMOUNT PAID	9(10)V99	C	12	1358-1369	
115. TAX WITHHELD	9(10)V99	C	12	1370-1381	
116. TAX DEPOSITED	9(10) V99	C	12	1382-1393	
117. DIFFERENCE	9(10) V99	C	12	1394-1405	
MAY					
118. AMOUNT PAID	9(10)V99	C	12	1406-1417	
119. TAX WITHHELD	9(10)V99	C	12	1418-1429	
120. TAX DEPOSITED	9(10) V99	C	12	1430-1441	
121. DIFFERENCE	9(10) V99	C	12	1442-1453	
JUNE					
122. AMOUNT PAID	9(10)V99	C	12	1454-1465	
123. TAX WITHHELD	9(10)V99	C	12	1466-1477	
124. TAX DEPOSITED	9(10) V99	C	12	1478-1489	

TAXABLE YEAR 2005
FORM 480.30

EXHIBIT I

FILE DESCRIPTION

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FILE NAME: F48030Y05

FILE NUMBER:

RECORD NAME: NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30**RECORD LENGTH: 2000**

P=PACKED, B=BINARY, C=CHARACTER



125. DIFFERENCE	9(10) V99	C	12	1490-1501		
JULY						
126. AMOUNT PAID	9(10)V99	C	12	1502-1513		
127. TAX WITHHELD	9(10)V99	C	12	1514-1525		
128. TAX DEPOSITED	9(10) V99	C	12	1526-1537		
129. DIFFERENCE	9(10) V99	C	12	1538-1549		
AUGUST						
130. AMOUNT PAID	9(10)V99	C	12	1550-1561		
131. TAX WITHHELD	9(10)V99	C	12	1562-1573		
132. TAX DEPOSITED	9(10) V99	C	12	1574-1585		
133. DIFFERENCE	9(10) V99	C	12	1586-1597		
SEPTEMBER						
134. AMOUNT PAID	9(10)V99	C	12	1598-1609		
135. TAX WITHHELD	9(10)V99	C	12	1610-1621		
136. TAX DEPOSITED	9(10) V99	C	12	1622-1633		
137. DIFFERENCE	9(10) V99	C	12	1634-1645		
OCTOBER						
138. AMOUNT PAID	9(10)V99	C	12	1646-1657		
139. TAX WITHHELD	9(10)V99	C	12	1658-1669		
140. TAX DEPOSITED	9(10) V99	C	12	1670-1681		
141. DIFFERENCE	9(10) V99	C	12	1682-1693		
NOVEMBER						
142. AMOUNT PAID	9(10)V99	C	12	1694-1705		
143 TAX WITHHELD	9(10)V99	C	12	1706-1717		
144. TAX DEPOSITED	9(10) V99	C	12	1718-1729		
145. DIFFERENCE	9(10) V99	C	12	1730-1741		
DECEMBER						
146. AMOUNT PAID	9(10)V99	C	12	1742-1753		
147. TAX WITHHELD	9(10)V99	C	12	1754-1765		
148. TAX DEPOSITED	9(10) V99	C	12	1766-1777		

**TAXABLE YEAR 2005
FORM 480.30**

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2005

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FILE NAME: F48030Y05

FILE NUMBER:

RECORD NAME: NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30**RECORD LENGTH: 2000**

P=PACKED, B=BINARY, C=CHARACTER



149. DIFFERENCE	9(10) V99	C	12	1778-1789		
TOTALS						
150. AMOUNT PAID	9(10)V99	C	12	1790-1801		
151. TAX WITHHELD	9(10)V99	C	12	1802-1813		
152. TAX DEPOSITED	9(10) V99	C	12	1814-1825		
153. DIFFERENCE	9(10) V99	C	12	1826-1837		
154. AMOUNT TO BE PAID	9(10) V99	C	12	1838-1849		
155. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10) V99	C	12	1850-1861		
156. SPACES	X(139)	C	139	1862-2000		

*** REQUIRED FIELDS**

**TAXABLE YEAR 2005
FORM 480.30**

Formulario **480.6A**

Form
Rev. 05.05



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

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

Uso Oficial - Official Use

EXHIBIT J

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate:

Enmendado - Amended:

Número de Serie

INFORMACION DEL PAGADOR - PAYER'S INFORMATION	Clase de Ingreso	Cantidad Pagada
Número de Identificación Patronal - Employer 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	
Código Postal - Zip Code	4. Rentas Rents	
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	5. Intereses (excepto IRA y Cuenta de Aportación Educativa) Interest (except IRA and Educational Contribution Account)	
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number	6. Distribuciones de Sociedades (Ver instrucciones) Partnerships Distributions (See instructions)	
Nombre - Name	7. Dividendos Dividends	
Dirección - Address	8. Distribuciones de Planes de Pensiones No Sujetas a Retención Pension Plans Distributions Not Subject to Withholding	
Código Postal - Zip Code	9. Distribuciones del Programa de Cuentas de Ahorro para el Retiro No Sujetas a Retención Distributions from the Retirement Saving Accounts Program Not Subject to Withholding	
Número de Cuenta Bancaria Bank Account Number	10. Otros Pagos Other Payments	
Número Control - Control Number	11. Rédito Bruto Gross Proceeds	

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

INSTRUCCIONES

Declaración Informativa - Ingresos No Sujetos a Retención

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

1. Pagos por servicios prestados por individuos, corporaciones y sociedades entre \$500 y \$1,500; y aquellos mayores de \$1,500 que poseen un relevo total de retención;
2. Honorarios, comisiones (cuando no exista la relación obrero patronal), y otra compensación ascendentes a \$500 ó más, que no hayan sido informados en el Comprobante de Retención (Formulario 499R-2/W-2PR) o en el Formulario 480.6B;
3. Rentas, primas, anualidades, regalías y otros ingresos fijos o determinables ascendentes a \$500 ó más hechos a individuos;
4. Intereses (que no sean los exentos de tributación) ascendentes a \$500 ó más hechos a individuos, no informados en el Formulario 480.6B. Los intereses pagados a una Cuenta de Retiro Individual (IRA) o a una Cuenta de Aportación Educativa deberán ser informados en el Formulario 480.7 ó 480.7B, respectivamente;
5. Distribuciones de sociedades hechas a individuos;
6. Dividendos (que no sean distribuciones en liquidación) ascendentes a \$500 ó más hechos a individuos, no informados en el Formulario 480.6B;
7. Distribuciones de planes de pensiones no sujetas a retención. Las distribuciones en suma global de planes de pensiones cualificados, relacionadas con la separación de empleo, deberán ser informadas en el Formulario 480.6B.
8. Distribuciones del Programa de Cuentas de Ahorro para el Retiro no sujetas a retención, que sean menores de \$10,000 y se hayan pagado en suma global.

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

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

INSTRUCTIONS

Informative Return - Income Not Subject to Withholding

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

1. Payments for services rendered by individuals, corporations and partnerships between \$500 and \$1,500; and those over \$1,500 that have total waiver from withholding;
2. Fees, commissions (when an employer-employee relation does not exist), and other compensation amounting to \$500 or more, that have not been reported on the Withholding Statement (Form 499R-2/W-2PR) or Form 480.6B;
3. Rents, premiums, annuities, royalties and other fixed or determinable income amounting to \$500 or more made to individuals;
4. Interest (other than tax exempt interest) amounting to \$500 or more made to individuals, not reported on Form 480.6B. Interest paid to an Individual Retirement Account (IRA) or to an Educational Contribution Account must be informed on Form 480.7 or 480.7B, respectively;
5. Partnerships distributions made to individuals;
6. Dividends (other than distributions in liquidation) amounting to \$500 or more made to individuals, not reported on Form 480.6B;
7. Pension plans distributions not subject to withholding. Lump-sum distributions from qualified pension plans, resulting from a job termination, must be reported on Form 480.6B.
8. Lump-sum distributions under \$10,000 not subject to withholding, from the Retirement Saving Accounts Program.

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 tape, **do not send the original paper copy.**

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

Formulario 480.6B

Form
Rev. 05.05



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

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

Uso Oficial - Official Use

EXHIBIT K

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

Duplicado - Duplicate:

Enmendado - Amended:

Número de Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		Clase de Ingreso - 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		2. Pagos por Servicios Prestados por Corporaciones y Sociedades - Payments for Services Rendered by Corporations and Partnerships		
Dirección - Address		3. Pagos por Indemnización Judicial o Extrajudicial Payments for Judicial or Extrajudicial Indemnification		
		4. Dividendos Dividends		
Código Postal - Zip Code		5. Distribuciones de Sociedades Partnerships Distributions		
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		6. Intereses (excepto IRA y Cuenta de Aportación Educativa) - Interest (except IRA and Educational Contribution Account)		
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		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)		
Nombre - Name		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)		
Dirección - Address		9. Distribuciones de Planes de Pensiones Pension Plans Distributions		
		10. Distribuciones del Programa de Cuentas de Ahorro para el Retiro - Distributions from the Retirement Saving Accounts Program		
Código Postal - Zip Code		11. Otros Pagos Other Payments		
Número de Cuenta Bancaria Bank Account Number				
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, Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses, Dividendos de Ingresos de Fomento Industrial (Ley 26 de 2 de junio de 1978 ó Ley 8 de 24 de enero de 1987), Distribuciones de Planes de Pensiones en suma global (un solo pago o en varios pagos dentro de un solo año) y Distribuciones del Programa de Cuentas de Ahorro para el Retiro en suma global que sean de \$10,000 ó más y aquellas cantidades transferidas a una cuenta de retiro individual no deducible. Además, se informarán otros pagos sujetos a retención no contemplados bajo las clases de ingresos antes mencionadas.

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

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

INSTRUCTIONS

Informative Return - Income Subject to Withholding

Prepare Form 480.6B for each person, natural or juridical, from whom you withheld tax at source for payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends, Partnerships Distributions, Interest, Dividends from Industrial Development Income (Act 26 of June 2, 1978 or Act 8 of January 24, 1987), lump-sum Distributions from Pension Plans (one payment or various payments during one year) and lump-sum Distributions from the Retirement Saving Accounts Program of \$10,000 or more and those amounts transferred to a non deductible individual retirement account. Also, it must be prepared for other payments subject to withholding not considered under the above mentioned types of income.

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

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



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

Número Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

Número de Identificación - Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria - Bank Account Number

Número Control - Control Number

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

INSTRUCCIONES

Declaración Informativa - Ingresos Sujetos a Retención - No Residentes

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

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 cinta magnética, **no envíe la copia original en papel.**

INSTRUCTIONS

Informative Return - Income Subject to Withholding - Nonresidents

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

Enter the social security or employer identification number in the box for payee's Identification Number. If the person does not have social security number, enter 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 tape, **do not send the original paper copy.**



Duplicado - Duplicate: Enmendado - Amended:

Número de Serie

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

INSTRUCCIONES

Declaración Informativa – Cuenta de Retiro Individual

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

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

Desglose la cantidad distribuida según las partidas de los encasillados 12A hasta 12H.

Incluya en el encasillado 12C el total de intereses exentos generados por la IRA que fueron distribuidos, incluyendo los distribuidos conforme a la Sección 1169A del Código.

Las aportaciones voluntarias (encasillado 12B) constituyen aquellas aportaciones no diferidas hechas por un participante a un plan de retiro cualificado que fueron transferidas a una IRA según se dispone en el Artículo 1165-6(5) del Reglamento.

Si el dueño o beneficiario de la IRA recibe una distribución de intereses pagados o acreditados por instituciones financieras elegibles, según establece la Sección 1013 del Código (intereses elegibles), indique la cantidad distribuida en el encasillado 12D. Si ejerce la opción de pagar la contribución del 17% sobre los mismos, indique la contribución retenida (17%) en el encasillado 7.

Si el dueño o beneficiario de la IRA recibe una distribución **que no sea** una distribución de intereses elegibles, ni una distribución de su aportación a la IRA, y que consista de ingresos de fuentes dentro de Puerto Rico generados por dicha IRA, indique la cantidad distribuida en el encasillado 12E. Si ejerce la opción de pagar la contribución del 17% sobre dicha distribución, indique la contribución retenida (17%) en el encasillado 8.

Por otro lado, si la distribución consiste de otros ingresos, no especificados anteriormente, generados por la IRA, indique la cantidad distribuida en el encasillado 12F.

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

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

desglose la cantidad distribuida entre aportaciones, intereses elegibles y otros ingresos en el encasillado 12G. Si ejerce la opción de pagar la contribución del 10% sobre la distribución (que no constituya una distribución de su aportación a la IRA), indique la contribución retenida (10%) en el encasillado 9.

Desglose en el encasillado 12H, la distribución de una IRA cuyo dueño o beneficiario eligió pagar por adelantado la contribución especial del 10% de acuerdo con la Sección 1169A(a)(2) del Código. Indique la contribución prepagada (10%) en el encasillado 10.

Si el dueño o beneficiario de la IRA que recibe la contribución no es residente de Puerto Rico, indique la contribución retenida en el origen del 20% (ciudadano de los Estados Unidos) ó 29% (extranjero), según aplique, en el encasillado 11.

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

INSTRUCTIONS

Informative Return – Individual Retirement Account

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

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

Provide a breakdown of the amount distributed according to the items in boxes 12A through 12H.

In box 12C, enter the total amount of exempt interest generated by an IRA which was distributed, including those distributed in accordance with Section 1169A of the Code.

Voluntary contributions (box 12B) consist of those after tax contributions contributed by a participant of a qualified retirement plan which were transferred to an IRA as provided by Article 1165-6(5) of the Regulations.

If the owner or beneficiary of an IRA receives a distribution of interest from eligible financial institutions, as provided by Section 1013 of the Code (eligible interest), enter the amount distributed in box 12D. If the option to pay the special rate of 17% over the same was made, include the income tax withheld (17%) in box 7.

If the owner or beneficiary of an IRA receives a distribution **that does not** constitute a distribution of eligible interest, nor a distribution of the contributions to the IRA and which consists of income from sources within Puerto Rico generated by the IRA, enter the amount distributed in box 12E. If the option to pay the special rate of 17% over the same was made, include the income tax withheld (17%) in box 8.

On the other hand, if the distribution consists of other income generated by an IRA not specified above, enter the amount distributed in box 12F.

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

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

breakdown the amount distributed between contributions, eligible interest and other income in box 12G. If the option to pay the special rate of 10% on the distribution (excluding that part of the distribution that consists of the contributions to the IRA) was exercised by the owner or beneficiary of the IRA, include the income tax withheld (10%) in box 9.

Include in box 12H the distribution from an IRA which the owner or beneficiary elected to prepay the special income tax rate (10%) as provided by Section 1169A(a)(2) of the Code. Include the income tax prepaid (10%) in box 10.

If the owner or beneficiary of the IRA that receives the distribution is not a resident of Puerto Rico, include the 20% (citizen of the United States) or 29% (alien) of tax withheld at source, as applicable, in box 11.

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

Formulario 480.7A

Form
Rev. 05.02
Rep. 05.05



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

DECLARACION INFORMATIVA - INTERESES HIPOTECARIOS
INFORMATIVE RETURN - MORTGAGE INTEREST

Uso Oficial - Official Use

EXHIBIT N

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

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

Número de Serie

INFORMACION DEL RECEPTOR - RECIPIENT'S INFORMATION	Descripción - Description	Cantidad - Amount
Número de Identificación Patronal - Employer 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, hechos al deudor hipotecario en el año natural.
- Línea 5. Incluya las contribuciones pagadas sobre la propiedad.
- Línea 6. Incluya el balance del principal por el cual se efectuó el préstamo hipotecario.

INSTRUCTIONS
Informative Return - Mortgage Interest

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

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

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

Formulario **480.7B**

Form
Rev. 05.02
Rep. 05.05



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO

Departamento de Hacienda - Department of the Treasury

DECLARACION INFORMATIVA - CUENTA DE APORTACION EDUCATIVA
INFORMATIVE RETURN - EDUCATIONAL CONTRIBUTION ACCOUNT

Uso Oficial - Official Use

EXHIBIT O

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

Número de Serie

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

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

INSTRUCCIONES

Declaración Informativa – Cuenta de Aportación Educativa

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

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

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

Desglose la cantidad distribuida según las partidas del encasillado 8.

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

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

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

INSTRUCTIONS

Informative Return – Educational Contribution Account

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

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

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

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

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

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

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

Formulario **480.5**

Form
Rev. 05.02
Rep. 05.05



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO

Departamento de Hacienda - Department of the Treasury

RESUMEN DE LAS DECLARACIONES INFORMATIVAS

SUMMARY OF THE INFORMATIVE RETURNS

Uso Oficial - Official Use

EXHIBIT P

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

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

480.7

480.7B

JURAMENTO - OATH

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

Fecha - Date _____

Firma - Signature _____

Título - Title _____

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

INSTRUCCIONES

Resumen de las Declaraciones Informativas

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

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

INSTRUCTIONS

Summary of the Informative Returns

This return (Form 480.5) will be used to summarize and process Forms 480.6A, 480.6B, 480.6C, 480.7 and 480.7B. The same must be sent along with said 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 February 28 (Forms 480.6A, 480.6B, 480.7 and 480.7B), April 15 (Form 480.6C) or August 30 (Form 480.7 and 480.7B) of the year following the calendar year for which the payments were made.

Authorized Signature - 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. 1 nov 05		200__	Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico Departamento de Hacienda - Department of the Treasury				200__	Número de Serie EXHIBIT Q	
Liquidador Revisor		ESTADO DE RECONCILIACION ANUAL DE INGRESOS SUJETOS A RETENCION Annual Reconciliation Statement of Income Subject to Withholding						<input type="checkbox"/> ENMENDADO - AMENDED	
Investigado por:		Fecha ___ / ___ / ___			Número de Identificación Patronal - Employer Identification Number		Clase de Contribuyente - Type of Taxpayer <input type="checkbox"/> Individuo Individual <input type="checkbox"/> Corporación o Sociedad Corporation or Partnership		
R M N		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		Dirección Física - Physical Address			Clave Industrial	Código Municipal		Sello de Recibido	
Código Postal - Zip Code					Correo Electrónico - E-mail				
					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	Crédito Exceso Contribución Retenida Año Anterior Excess Credit Tax Withheld Previous Year	Total Ajustado Contribución Retenida (Columna 2 menos Columna 3) Adjusted Total Tax Withheld (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Véanse instrucciones) Tax Deposited in Excess (See instructions)	Balance a Pagar (Véanse instrucciones) Balance Due (See instructions)		
1. Servicios Prestados por Individuos Services Rendered by Individuals									
2. Servicios Prestados por Corp. y Soc. Services Rendered by Corporations and Partnerships									
3. Indemnización Judicial o Extrajudicial Judicial or Extrajudicial Indemnification									
4. Dividendos Dividends									
5. Distribuciones de Sociedades Partnerships Distributions									
6. Intereses (Excepto IRA 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. Distribuciones de Planes de Pensiones Pension Plans Distributions									
10. Distribuciones del Programa de Cuentas de Ahorro para el Retiro Distributions from the Retirement Saving Accounts Program									
11. Otros Pagos Other Payments									
TOTAL									

Parte II - Part II

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

Mes Month	Columna A Cantidad Pagada Column A - Amount Paid	Columna B Contribución Retenida Column B - Tax Withheld	Columna C Contribución Depositada Column C - Tax Deposited	Columna D Diferencia Column D - Difference
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
TOTAL				

Cantidad a pagar - 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 mí y que según mi mejor información y creencia es cierto, correcto y completo.
 I declare under the penalty of perjury that this Annual Reconciliation Statement has been examined by me and to the best of my knowledge and belief it is true, correct and complete.

Fecha - Date
Firma del Agente Retenedor - Withholding Agent's Signature
Título - Title

**¿QUIEN DEBE RENDIR ESTE ESTADO?**

Todo pagador o agente retenedor que esté obligado a efectuar la deducción y retención en el origen con respecto a pagos por Servicios Prestados, Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses (Excepto IRA y Cuenta de Aportación Educativa), Dividendos de Ingresos de Fomento Industrial, Distribuciones de Planes de Pensiones, Distribuciones del Programa de Cuentas de Ahorro para el Retiro y otros pagos, según se informa en el Formulario 480.6B, deberá someter un Estado de Reconciliación Anual de Ingresos en el que conste el total de los pagos efectuados, así como las cantidades retenidas y pagadas.

INSTRUCCIONES ESPECIFICAS

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

Es importante que se indique el número de identificación patronal y la clase de contribuyente a los fines de poder procesar este formulario. En la Parte I debe desglosar, según la clase de ingreso, la cantidad pagada, contribución retenida, contribución depositada y los créditos por depósito en exceso. En la columna de cantidad pagada deberá anotar, si aplica, los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6B. En la Parte II debe detallar 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 debe reclamarla como crédito en el próximo año. Si tiene algún balance a pagar, debe incluir el pago correspondiente con sus intereses y recargos con este estado, acompañado del Comprobante de Pago de Contribución Retenida (Formulario 480.9 y/o 480.9A).

RADICACION Y PAGO

Este estado **deberá rendirse** no más tarde del 28 de febrero del siguiente año y pagar aquella parte de dicha contribución que no haya sido depositada, usando el Cupón de Depósito correspondiente (Formularios 480.9 y/o 480.9A).

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

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.

WHO MUST FILE THIS STATEMENT?

Every payer or withholding agent who is required to deduct and withhold tax at source from payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends, Partnerships Distributions, Interest (Except IRA and Educational Contribution Account), Dividends from Industrial Development Income, Pension Plans Distributions, Distributions from the Retirement Saving Account Program, and other payments, according with Form 480.6B, should submit an Annual Reconciliation Statement of Income in which the amounts withheld and paid are shown.

SPECIFIC INSTRUCTIONS

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

It is important to indicate the employer identification number and the type of taxpayer so that the form may be properly processed. In Part I you must detail, for each type of income, the amount paid, tax withheld, tax deposited and the credit for deposit in excess. In the column for the amount paid enter, if applicable, the payments made during the year for each type of income reported on Form 480.6B. 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 should be claimed as credit for next year. If there is a balance due, the payment with interest and surcharges must be included with this statement, along with the Payment Voucher of Tax Withheld (Form 480.9 and/or 480.9A).**

FILLING AND PAYMENT

This statement **must be filed** not later than February 28 of the following year and pay the tax which has not been deposited, using the corresponding Deposit Coupon (Forms 480.9 and/or 480.9A).

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

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. 1 nov 05

200__

Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico
Departamento de Hacienda - Department of the Treasury

200__

Número de Serie

EXHIBIT R

PLANILLA ANUAL DE CONTRIBUCION SOBRE INGRESOS RETENIDA EN EL ORIGEN A NO RESIDENTES
NONRESIDENTS ANNUAL RETURN OF INCOME TAX WITHHELD AT SOURCE

PLANILLA ENMENDADA - AMENDED RETURN

Sello de Recibido

Liquidador Revisor

Investigado por:

Fecha ___ / ___ / ___

R M N

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

Clase de Contribuyente - Type of Taxpayer

Individuo Individual Corporación o Sociedad Corporation or Partnership

Nombre del Agente Retenedor - Withholding Agent's Name

Clase de Industria o Negocio
Type of Industry or Business

Teléfono - Telephone

()

Dirección Postal - Postal Address

Dirección Física - Physical Address

Clave Industrial

Código Municipal

Correo Electrónico - E-mail

Cambio de Dirección - Change of Address

Sí - Yes No

Código Postal - Zip Code

Parte I - Part I

	1	2	3	4	5	6	7
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida Tax Withheld	Crédito Exceso Contribución Retenida Año Anterior Excess Credit Tax Withheld Previous Year	Total Ajustado Contribución Retenida (Columna 2 menos Columna 3) Adjusted Total Tax Withheld (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Véanse instrucciones) Tax Deposited in Excess (See instructions)	Balance a Pagar (Véanse instrucciones) Balance Due (See instructions)
1. Salarios, Jornales o Compensación Salaries, Wages or Compensation							
2. Distribuciones de Sociedades Partnerships Distributions							
3. Venta de Propiedad Sale of Property							
4. Dividendos Dividends							
5. Regalías Royalties							
6. Intereses Interest							
7. Rentas Rents							
8. Distribuciones de Planes de Pensiones Pension Plans Distributions							
9. Espectáculos Públicos Public Shows							
10. Otros Others							
TOTAL							

Parte II - Part II

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

Mes Month	Columna A Cantidad Pagada Column A - Amount Paid	Columna B Contribución Retenida Column B - Tax Withheld	Columna C Contribución Depositada Column C - Tax Deposited	Columna D Diferencia Column D - Difference
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
TOTAL				
Cantidad a pagar - 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 se hizo de acuerdo con el Código de Rentas Internas de Puerto Rico de 1994, según enmendado, y sus reglamentos.

I swear (or affirm) as withholding agent, legal representative or authorized official, under penalty of perjury, that this return is true, correct and complete, and that the tax withholding was made pursuant to the Puerto Rico Internal Revenue Code of 1994, as amended, and its regulations.

SELLO NOTARIAL NOTARY SEAL	Fecha - Date _____	Título - Title _____	Firma del Agente Retenedor, Representante u Oficial Autorizado Signature of Withholding Agent, Representative or Authorized Official _____
	Núm. Afidávit _____ 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 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: Si No. Si contestó "Si", 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 25%
Venta de propiedad por ciudadanos de los Estados Unidos no residentes 20% ó 10%
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, debe rendir esta planilla y pagar la contribución el día siguiente a la celebración de cada espectáculo, función o exhibición pública.

INSTRUCCIONES ESPECIFICAS

Es importante que indique el número de identificación patronal o seguro social a los fines de poder procesar esta planilla. En la Parte I debe desglosar, según la clase de ingreso, la cantidad pagada, contribución retenida y contribución depositada. En la columna de cantidad pagada deberá anotar los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6C. En la Parte II debe detallar 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 debe reclamarla como crédito en el próximo año. Si tiene algún balance a pagar, debe incluir el pago correspondiente con sus intereses y recargos con esta planilla, acompañado del Cupón de Depósito Contribución Retenida en el Origen - No Residentes (Formulario 480.31).

RADICACION Y PAGO

Esta planilla deberá rendirse a base de año natural no más tarde del 15 de abril del siguiente año y pagar aquella parte de dicha contribución que no haya sido depositada, usando el Cupón de Depósito (Formulario 480.31). La planilla deberá rendirse en las Colecturías de Rentas Internas o enviarla 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, deberá depositar 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 deberá utilizar el Cupón de Depósito (Formulario 480.31).

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, in whatever capacity acting, having the control, receipt, custody, disposal or payment of interest, rents or royalties, salaries, wages, commissions, premiums, annuities, remunerations, emoluments, compensations, dividends, share in partnerships 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 25%
Sale of property by nonresident citizens of the United States 20% or 10%
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 partnerships benefits 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 exhibitions business that is required to deduct and withhold any tax at source under Sections 1147 and 1150 of the Code, must 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 should be claimed as credit for next year. If there is a balance due, the payment with interest and surcharges must be included with this return, along with the Deposit Coupon of Tax Withheld at Source - Nonresidents (Form 480.31).

FILING AND PAYMENT

This return must be filed 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 Deposit Coupon (Form 480.31). The return must be filed at the Internal Revenue Collections Offices 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, must deposit the tax deducted and withheld during a calendar month, but only if it exceeds \$200, not later than the 15th day of the month following the close of the calendar month. To make this payment you must use the Deposit Coupon (Form 480.31).

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 with 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 2005**

INFORMATIVE RETURNS

Mail the Magnetic Media and this Form to:

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

or

Bring the Magnetic Media and this Form to:

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

Company EIN: _____

Company Name: _____

Company Phone: _____

Address: _____

Any inquiries may be directed to:

Contact Person: _____

Contact Phone: _____

Contact Address: _____

Date Submitted: _____

Indicate which Forms are contained in the enclosed Magnetic Media:

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

Indicate if the Magnetic Media contains an:

___ **Original File**

___ **Corrected File**

___ **Amended 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