

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

**PUBLICATION 06-04**

**INFORMATIVE RETURNS  
MAGNETIC MEDIA REPORTING REQUIREMENTS  
FOR TAX YEAR 2006**

**Analysis and Programming Division  
November, 2006**



# WHAT'S NEW

## Record Changes

- **NEW LENGTH FOR ALL RECORDS: 2,500 BYTES.**
- **CHANGES TO FORM 480.6B RECORD LAYOUT:**
  - the “Eligible Distributions under Section 1012(j) Amount Paid” (location 563-574) and the “Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (location 575-584) fields **were added**;
  - the “Deemed Eligible Distributions under Section 1012(j) Amount Paid” (location 585-596) and the “Deemed Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (location 597-606) fields **were added**; and
  - the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Paid” (location 607-618) and the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Withheld or Prepaid” (location 619-628) fields **were added**.
- **CHANGES TO FORM 480.6C RECORD LAYOUT:**
  - the “Eligible Distributions under Section 1012(j) Amount Paid” (location 553-564) and the “Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (location 565-574) fields **were added**;
  - the “Deemed Eligible Distributions under Section 1012(j) Amount Paid” (location 575-586) and the “Deemed Eligible Distributions under Section 1012(j) Amount Withheld or Prepaid” (location 587-596) fields **were added**;
  - the “Distributions under Section 1221(d) Amount Paid” (location 597-608) and the “Distributions under Section 1221(d) Amount Withheld or Prepaid” (location 609-618) fields **were added**;
  - the “Deemed Distributions under Section 1221(d) Amount Paid” (location 619-630) and the “Deemed Distributions under Section 1221(d) Amount Withheld or Prepaid” (location 631-640) fields **were added**;
  - the “Royalties subject to a rate greater than 10% under Act 135 of 1997 Amount Paid” (location 641-652) and the “Royalties subject to a rate greater

than 10% under Act 135 of 1997 Amount Withheld or Prepaid” (location 653-662) fields **were added**; and

- the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Paid” (location 663-674) and the “Pension Plan Distributions (Act 87 of May 13, 2006) Amount Withheld or Prepaid” (location 675-684) fields **were added**.

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

- the “Tax Withheld from Distributions under Section 1169C” field (location 645-656) **was added**;
- the “Tax Prepaid under Section 1169C” field (location 657-668) **was added**;
- the “Distributions under Section 1169C - Contributions” field (location 669-680) **was added**;
- the “Distributions under Section 1169C - Eligible Interest” field (location 681-692) **was added**;
- the “Distributions under Section 1169C - Other Income” field (location 693-704) **was added**; and
- the “Total Distributions under Section 1169C” field (location 705-716) **was added**.

- **SUBSTANCIAL CHANGES WERE MADE TO THE RECORD LAYOUTS FOR FORMS 480.6B.1 AND 480.30.**

## **FILING REMINDERS**

- ✓ **We accept 3½ inch diskettes and CDs. Remember to use the correct Magnetic Media Specifications, see pages 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, FORM TYPE and DOCUMENT TYPE.**
- ✓ **Make sure to enter the NAME and COMPLETE ADDRESS of the PAYEE.**
- ✓ **Remember to enter the IDENTIFICATION NUMBER (EIN), SOCIAL SECURITY NUMBER (SSN) or ACCOUNT NUMBER of the PAYEE.**
- ✓ **Verify that the following fields are completed and correct:**
  - **Control Number**
  - **Record Type**
  - **Document Type**
- ✓ **The Department of the Treasury will send a notification if the files do not meet the specifications detailed in this Publication.**
- ✓ **All money fields must be numeric. No decimal punctuation or high and low order signs are allowed in these fields. Remember that money fields must contain zeros if no other amount is applicable.**
- ✓ **Make sure that in Form 480.7, Line 14-J. Total (location 633-644) summarizes the amounts reported in Lines 14-A. through 14-I.**

## **FUTURE CHANGES**

Starting in **TAX YEAR 2007** the Informative Return Magnetic Media Reporting Requirements Publication will include **Form 480.6D**, Informative Return - Exempt Income. This Form will be used to inform certain income related to the 5% special tax provided in Act 117 of July 4, 2006, such as deemed eligible distributions when distributed and accumulated gain on nonqualified stock options subject to prepayment. For **TAX YEAR 2006**, Form 480.6D will not be required to be filed in magnetic media; therefore, the Department of the Treasury will provide paper forms.

# 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 <b>480.6A</b>	Informative Return – Income Not Subject to Withholding	Exhibit A and J
Form <b>480.6B</b>	Informative Return – Income Subject to Withholding or Prepayment	Exhibit B and K
Form <b>480.6C</b>	Informative Return – Income Subject to Withholding or Prepayment – Nonresidents	Exhibit C and L
Form <b>480.7</b>	Informative Return – Individual Retirement Account	Exhibit D and M
Form <b>480.7A</b>	Informative Return – Mortgage Interest	Exhibit E and N
Form <b>480.7B</b>	Informative Return – Educational Contribution Account	Exhibit F and O
Form <b>480.5</b>	Summary of the Informative Returns	Exhibit G and P
Form <b>480.6B.1</b>	Annual Reconciliation Statement of Income Subject to Withholding or Prepayment	Exhibit H and Q
Form <b>480.30</b>	Nonresidents Annual Return of Income Tax Withheld at Source or Paid in Advance	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 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](http://www.hacienda.gobierno.pr)**

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



## **Filing Deadline**

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

<b>Form</b>	<b>Due Date</b>
480.7A and 480.5	January 31, 2007
480.6A, 480.6B, 480.6B.1, 480.7 and 480.5	February 28, 2007
480.30, 480.6C and 480.5	April 17, 2007
480.7, 480.7B and 480.5	August 30, 2007

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

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

## **Processing a File**

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

No.

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

No.

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

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

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

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

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

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

Yes.

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

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

# MAGNETIC MEDIA SPECIFICATIONS

## Definitions

- Payee : Person or organization receiving payments from the reporting entity or for whom the informative return must be filed.
- Payer or Withholding Agent : Person or organization making payments.

## Media and Data Requirements

### **What are the media requirements for diskettes?**

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

### **What are the data requirements for diskettes/CDs?**

- Data must be recorded in American Standard Code for Information Interchange-1 (ASCII-1) format.
- **You must use the File Name indicated in each Exhibit of the Form being submitted.** The File Name must be in the root directory. Example: a:\f4806by06
- The record format must be fixed.
- **DO NOT** include any other files on the diskette/CD.

### **May I compress the file I send you on diskette?**

- Yes. You can use PKZIP or WINZIP software.

### **Do you accept test files?**

- No.

## Rules

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

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

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

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

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

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

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

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- May not be 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**

## Document Type

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

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

## **Control Numbers**

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

Yes. Each record must include a different Control Number.

### **How do I get the Control Numbers?**

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

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

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

### **Where should I enter the Control Numbers?**

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

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

## ADDRESSING/PACKAGING

### How do I label the magnetic media?

Affix an external label like the one shown.

<b>Department of the Treasury Informative Returns Tax Year 2006</b>	
<b>EIN:</b>	_____
<b>Name:</b>	_____
<b>Tel:</b>	_____
<b>Magnetic Media Sequence:</b> ____ 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 2006

PAGE: 1 OF 2

**FILE NAME : F4806AY06**

FILE NUMBER:

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

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6A. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	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 X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
<b>PAYER'S INFORMATION</b>						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
<b>PAYEE'S INFORMATION</b>						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	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 2006  
FORM 480.6A**

# EXHIBIT A

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 2 OF 2

**FILE NAME: F4806AY06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. PAYMENTS SERVICES RENDERED BY INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6A ITEM 1	
30. PAYMENTS SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	333-344	SEE FORM 480.6A ITEM 2	
31. COMMISSIONS AND FEES	9(10) V99	C	12	345-356	SEE FORM 480.6A ITEM 3	
32. RENTS	9(10) V99	C	12	357-368	SEE FORM 480.6A ITEM 4	
33. INTEREST	9(10)V99	C	12	369-380	SEE FORM 480.6A ITEM 5	
34. PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	381-392	SEE FORM 480.6A ITEM 6	
35. DIVIDENDS	9(10)V99	C	12	393-404	SEE FORM 480.6A ITEM 7	
36. 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(2048)	C	2048	453-2500	SPACES	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2006  
FORM 480.6A**

# EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 1 OF 3

**FILE NAME: F4806BY06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6B. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	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 X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
<b>PAYEE'S INFORMATION</b>						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	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 2006  
FORM 480.6B**

# EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 2 OF 3

**FILE NAME: F4806BY06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. SERVICES RENDERED INDIVIDUALS AMOUNT PAID	9(10)V99	C	12	321-332	SEE FORM 480.6B ITEM 1	
30. SERVICES RENDERED INDIVIDUALS AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	333-342	SEE FORM 480.6B ITEM 1	
31. SERVICES CORPORATIONS PARTNERSHIPS AMOUNT PAID	9(10)V99	C	12	343-354	SEE FORM 480.6B ITEM 2	
32. SERVICES CORPORATIONS PARTNERSHIPS AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	355-364	SEE FORM 480.6B ITEM 2	
33. JUDICIAL - EXTRAJUDICIAL AMOUNT PAID	9(10)V99	C	12	365-376	SEE FORM 480.6B ITEM 3	
34. JUDICIAL - EXTRAJUDICIAL AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	377-386	SEE FORM 480.6B ITEM 3	
35. DIVIDENDS AMOUNT PAID	9(10)V99	C	12	387-398	SEE FORM 480.6B ITEM 4	
36. DIVIDENDS AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	399-408	SEE FORM 480.6B ITEM 4	
37. PARTNERSHIPS DISTRIBUTIONS AMOUNT PAID	9(10)V99	C	12	409-420	SEE FORM 480.6B ITEM 5	
38. PARTNERSHIPS DISTRIBUTIONS AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	421-430	SEE FORM 480.6B ITEM 5	
39. INTEREST AMOUNT PAID	9(10)V99	C	12	431-442	SEE FORM 480.6B ITEM 8	
40. INTEREST AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	443-452	SEE FORM 480.6B ITEM 8	
41. DIVIDENDS IND. DEVEL. (ACT 26 2/6/78) AMOUNT PAID	9(10)V99	C	12	453-464	SEE FORM 480.6B ITEM 9	
42. DIVIDENDS IND. DEVEL. (ACT 26 2/6/78) AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	465-474	SEE FORM 480.6B ITEM 9	
43. DIVIDENDS IND. DEVEL. (ACT 8 1/24/87) AMOUNT PAID	9(10)V99	C	12	475-486	SEE FORM 480.6B ITEM 10	
44. DIVIDENDS IND. DEVEL. (ACT 8 1/24/87) AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	487-496	SEE FORM 480.6B ITEM 10	
45. PENSION PLANS DISTRIBUTIONS AMOUNT PAID	9(10)V99	C	12	497-508	SEE FORM 480.6B ITEM 11	
46. PENSION PLANS DISTRIBUTIONS AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	509-518	SEE FORM 480.6B ITEM 11	
47. OTHER PAYMENTS AMOUNT PAID	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 14	
48. OTHER PAYMENTS AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 14	
49. DIST. RETIREMENT SAV. ACCT. PROG. AMOUNT PAID	9(10)V99	C	12	541-552	SEE FORM 480.6B ITEM 13	
50. DIST. RETIREMENT SAV. ACCT. PROG. AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	553-562	SEE FORM 480.6B ITEM 13	
51. ELEGIBLE DISTRIB. UNDER SECTION 1012J AMOUNT PAID	9(10)V99	C	12	563-574	SEE FORM 480.6B ITEM 6	
52. ELEGIBLE DISTRIB. UNDER SECTION 1012J AMOUNT WITHHELD OR PREPAID	9(8)V99	C	10	575-584	SEE FORM 480.6B ITEM 6	
53. DEEMED ELEGIBLE DIST. UNDER SEC. 1012J AMOUNT PAID	9(10)V99	C	12	585-596	SEE FORM 480.6B ITEM 7	

\* **REQUIRED FIELDS**

**TAXABLE YEAR 2006  
FORM 480.6B**

**EXHIBIT B**

FILE DESCRIPTION

DATE: NOVEMBER 2006

**PAGE: 3 OF 3**

**FILE NAME: F4806BY06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
AMOUNT WITHHELD OR PREPAID						
54. DEEMED ELEGIBLE DIST. UNDER SEC. 1012J	9(8)V99	C	10	597-606	SEE FORM 480.6B ITEM 7	
AMOUNT PAID						
55. PENSION PLAN DISTRIB. (ACT 87 5/13/06)	9(10)V99	C	12	607-618	SEE FORM 480.6B ITEM 12	
AMOUNT WITHHELD OR PREPAID						
56. PENSION PLAN DISTRIB. (ACT 87 5/13/06)	9(8)V99	C	10	619-628	SEE FORM 480.6B ITEM 12	
57. FILLER	X(1872)	C	1872	629-2500	SPACES	*

\* REQUIRED FIELDS

# EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 1 OF 3

**FILE NAME: F4806CY06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6C. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	X	2	11-12	SPACES	*
3. FORM TYPE	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 X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
<b>PAYEE'S INFORMATION</b>						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	IF 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		*

\* REQUIRED FIELDS

**TAXABLE YEAR 2006  
FORM 480.6C**



# EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 2 OF 3

**FILE NAME: F4806CY06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
26. ZIP-CODE	9(5)	C	5	311-315		*
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. AMOUNT PAID SALARIES ,WAGES OR COMPENSATIONS	9(10)V99	C	12	321-332	SEE FORM 480.6C ITEM 1	
30. AMOUNT WITHHELD OR PREPAID 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 OR PREPAID 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 OR PREPAID 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 OR PREPAID 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 9	
38. AMOUNT WITHHELD OR PREPAID ROYALTIES	9(8)V99	C	10	421-430	SEE FORM 480.6C ITEM 9	
39. AMOUNT PAID INTEREST	9(10)V99	C	12	431-442	SEE FORM 480.6C ITEM 11	
40. AMOUNT WITHHELD OR PREPAID INTEREST	9(8)V99	C	10	443-452	SEE FORM 480.6C ITEM 11	
41. AMOUNT PAID RENTS	9(10)V99	C	12	453-464	SEE FORM 480.6C ITEM 12	
42. AMOUNT WITHHELD OR PREPAID RENTS	9(8)V99	C	10	465-474	SEE FORM 480.6C ITEM 12	
43. AMOUNT PAID PENSION PLANS DISTRIBUTIONS	9(10)V99	C	12	475-486	SEE FORM 480.6C ITEM 13	
44. AMOUNT WITHHELD OR PREPAID PENSION PLANS DISTRIBUTIONS	9(8)V99	C	10	487-496	SEE FORM 480.6C ITEM 13	
45. AMOUNT PAID PUBLIC SHOWS	9(10)V99	C	12	497-508	SEE FORM 480.6C ITEM 15	
46. AMOUNT WITHHELD OR PREPAID PUBLIC SHOWS	9(8)V99	C	10	509-518	SEE FORM 480.6C ITEM 15	
47. AMOUNT PAID OTHERS	9(10)V99	C	12	519-530	SEE FORM 480.6C ITEM 16	
48. AMOUNT WITHHELD OR PREPAID OTHERS	9(8)V99	C	10	531-540	SEE FORM 480.6C ITEM 16	
<b>49. PAYEE'S IDENTIFICATION</b>	X(12)	C	12	541-552	<b>USE ONLY WHEN THE PAYEE DOES NOT HAVE A SOCIAL SECURITY NUMBER. ENTER ANY OTHER IDENTIFICATION WHICH COULD BE ALPHANUMERIC.</b>	
50. AMOUNT PAID ELEGIBLE DISTRIB. UNDER SECTION 1012J	9(10)V99	C	12	553-564	SEE FORM 480.6C ITEM 5	
51. AMOUNT WITHHELD OR PREPAID ELEGIBLE DISTRIB. UNDER SECTION 1012J	9(8)V99	C	10	565-574	SEE FORM 480.6C ITEM 5	
52. AMOUNT PAID DEEMED ELEGIBLE DIST. UNDER SEC. 1012J	9(10)V99	C	12	575-586	SEE FORM 480.6C ITEM 6	
53. AMOUNT WITHHELD OR PREPAID DEEMED ELEGIBLE DIST. UNDER SEC. 1012J	9(8)V99	C	10	587-596	SEE FORM 480.6C ITEM 6	

\* REQUIRED FIELDS

**TAXABLE YEAR 2006  
FORM 480.6C**

# EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 3 OF 3

FILE NAME: F4806CY06

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
AMOUNT PAID						
54. DISTRIBUTIONS UNDER SECTION 1221D	9(10)V99	C	12	597-608	SEE FORM 480.6C ITEM 7	
AMOUNT WITHHELD OR PREPAID						
55. DISTRIBUTIONS UNDER SECTION 1221D	9(8)V99	C	10	609-618	SEE FORM 480.6C ITEM 7	
AMOUNT PAID						
56. DEEMED DISTRIBUTIONS UNDER SEC. 1221D	9(10)V99	C	12	619-630	SEE FORM 480.6C ITEM 8	
AMOUNT WITHHELD OR PREPAID						
57. DEEMED DISTRIBUTIONS UNDER SEC. 1221D	9(8)V99	C	10	631-640	SEE FORM 480.6C ITEM 8	
AMOUNT PAID						
58. ROYALTIES SUBJ. RATE > 10% ACT 135 - 1997	9(10)V99	C	12	641-652	SEE FORM 480.6C ITEM 10	
AMOUNT WITHHELD OR PREPAID						
59. ROYALTIES SUBJ. RATE > 10% ACT 135 - 1997	9(8)V99	C	10	653-662	SEE FORM 480.6C ITEM 10	
AMOUNT PAID						
60. PENSION PLAN DISTRIB. (ACT 87 5/13/06)	9(10)V99	C	12	663-674	SEE FORM 480.6C ITEM 14	
AMOUNT WITHHELD OR PREPAID						
61. PENSION PLAN DISTRIB. (ACT 87 5/13/06)	9(8)V99	C	10	675-684	SEE FORM 480.6C ITEM 14	
62. FILLER	X(1816)	C	1816	685-2500	SPACES	*

\* REQUIRED FIELDS

# EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 1 OF 3

**FILE NAME: F4807Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	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 X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
10. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
<b>PAYEE'S INFORMATION</b>						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	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 2006  
FORM 480.7**

# EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 2 OF 3

**FILE NAME: F4807Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
28. FILLER	X	C	1	320-320	SPACES	*
29. TOTAL BALANCE OF THE ACCOUNT AT THE BEGINNING OF THE YEAR	9(10)V99	C	12	321-332	SEE FORM 480.7 ITEM 1	
30. CONTRIBUTIONS FOR THE TAXABLE YEAR	9(10)V99	C	12	333-344	SEE FORM 480.7 ITEM 2	
31. 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 14D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
36. TAX WITHHELD INCOME FROM SOURCES WITHIN P.R. (17% LINE 14E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
37. TAX WITHHELD FROM GOVERNMENT PENSIONERS (10% LINES 14G2 AND 14G3)	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 14H)	9(10)V99	C	12	441-452	SEE FORM 480.7 ITEM 11	
40. TAX WITHHELD AT SOURCE TO NONRESIDENTS (SEE INSTRUCTIONS)	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 13	
<b>BREAKDOWN OF AMOUNT DISTRIBUTED</b>						
41. A- CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7 ITEM 14A	
42. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	477-488	SEE FORM 480.7 ITEM 14B	
43. C- EXEMPT INTEREST	9(10)V99	C	12	489-500	SEE FORM 480.7 ITEM 14C	
44. D- INTEREST FROM ELEGIBLE FINANCIAL INSTITUTIONS	9(10)V99	C	12	501-512	SEE FORM 480.7 ITEM 14D	
45. E- INCOME FORM SOURCES WITHIN P.R.	9(10)V99	C	12	513-524	SEE FORM 480.7 ITEM 14E	
46. F- OTHER INCOME	9(10)V99	C	12	525-536	SEE FORM 480.7 ITEM 14F	
47. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 14G1	
48. G- GOVERNMENT PENSIONERS 2. ELEGIBLE INTEREST	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 14G2	
49. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 14G3	
50. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 14G	
51. H- UNDER SECTION 1169A 1. CONTRIBUTIONS	9(10)V99	C	12	585-596	SEE FORM 480.7 ITEM 14H1	
52. H- UNDER SECTION 1169A 2. ELEGIBLE INTEREST	9(10)V99	C	12	597-608	SEE FORM 480.7 ITEM 14H2	
53. H- UNDER SECTION 1169A 3. OTHER INCOME	9(10)V99	C	12	609-620	SEE FORM 480.7 ITEM 14H3	

\* **REQUIRED FIELD**

**TAXABLE YEAR 2006  
FORM 480.7**

# EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2006	PAGE: 3 OF 3
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FILE NAME: <b>F4807Y06</b>	FILE NUMBER:
RECORD NAME: <b>INDIVIDUAL RETIREMENT ACCOUNT - FORM TYPE 480.7</b>	RECORD LENGTH: <b>2500</b>

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 14H	
55. J- TOTAL (ADD LINES 14A THROUGH 14 I)	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 14J	
<b>NEW FIELDS</b>						
56. TAX WITHHELD FROM DISTRIBUTIONS UNDER SECTION 1169C (5% LINE 14 I)	9(10)V99	C	12	645-656	SEE FORM 480.7 ITEM 10	
57. TAX PREPAID UNDER SECTION 1169C (5% LINE 14 I)	9(10)V99	C	12	657-668	SEE FORM 480.7 ITEM 12	
58. I- UNDER SECTION 1169C 1. CONTRIBUTIONS	9(10)V99	C	12	669-680	SEE FORM 480.7 ITEM 14 I1	
59. I- UNDER SECTION 1169C 2. ELEGIBLE INTEREST	9(10)V99	C	12	681-692	SEE FORM 480.7 ITEM 14 I2	
60. I- UNDER SECTION 1169C 3. OTHER INCOME	9(10)V99	C	12	693-704	SEE FORM 480.7 ITEM 14 I3	
61. I- UNDER SECTION 1169C TOTAL	9(10)V99	C	12	705-716	SEE FORM 480.7 ITEM 14 I	
62. FILLER	X(1784)	C	1784	717-2500	SPACES	*

\* **REQUIRED FIELD**

# EXHIBIT E

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 1 OF 2

**FILE NAME: F4807AY06**

FILE NUMBER :

**RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7A. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	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 X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006	*
8. FILLER	X(8)	C	8	22-29	SPACES	*
9. FILLER	X(2)	C	2	30-31	SPACES	*
<b>RECIPIENT'S INFORMATION</b>						
10. EMPLOYER'S IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
11. NAME	X(30)	C	30	41-70		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	141-153		*
15. STATE	X(2)	C	2	154-155		*
16. ZIP-CODE	9(5)	C	5	156-160		*
17. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	165-166	SPACES	*
<b>BORROWER'S INFORMATION</b>						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	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 2006 FORM 480.7A

# EXHIBIT E

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 2 OF 2

**FILE NAME: F4807AY06**

FILE NUMBER :

**RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



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

\* REQUIRED FIELDS

# EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 1 OF 2

**FILE NAME: F4807BY06**

FILE NUMBER :

**RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7B. RIGHT JUSTIFIED.	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	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 X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006	*
8. FILLER	X	C	1	22-22	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
9. IDENTIFICATION NUMBER	9(9)	C	9	23-31		*
10. NAME	X(30)	C	30	32-61		*
11. ADDRESS LINE NUMBER 1	X(35)	C	35	62-96	ADDRESS LINE NUMBER 1	*
12. ADDRESS LINE NUMBER 2	X(35)	C	35	97-131	ADDRESS LINE NUMBER 2	
13. TOWN	X(13)	C	13	132-144		*
14. STATE	X(2)	C	2	145-146		*
15. ZIP-CODE	9(5)	C	5	147-151		*
16. FILLER	X	C	1	152-152	SPACES	*
<b>BENEFICIARY'S INFORMATION</b>						
17. SOCIAL SECURITY NUMBER	9(9)	C	9	153-161	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 2006  
FORM 480.7B**



# EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 2 OF 2

**FILE NAME: F4807BY06**

FILE NUMBER:

**RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. BANK ACCOUNT NUMBER	X(20)	C	20	290-309		
28. FILLER	X	C	1	310-310	SPACES	*
<b>CONTRIBUTOR'S INFORMATION</b>						
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	
<b>BREAKDOWN OF AMOUNT DISTRIBUTED</b>						
44. CONTRIBUTIONS	9(5)V99	C	7	499-505	SEE FORM 480.7B ITEM 8A	
45. TAXABLE INTEREST	9(5)V99	C	7	506-512	SEE FORM 480.7B ITEM 8B-1	
46. EXEMPT INTEREST	9(5)V99	C	7	513-519	SEE FORM 480.7B ITEM 8B-2	
47. INCOME FROM SOURCES WITHIN P.R.	9(5)V99	C	7	520-526	SEE FORM 480.7B ITEM 8B-3	
48. INCOME FROM SOURCES WITHOUT P.R.	9(5)V99	C	7	527-533	SEE FORM 480.7B ITEM 8B-4	
49. TOTAL (ADD LINES 8A AND 8B)	9(5)V99	C	7	534-540	SEE FORM 480.7B ITEM 8C	
50. FILLER	X(1960)	C	1960	541-2500	SPACES	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2006  
FORM 480.7B**

# EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 1 OF 1

**FILE NAME: F4805Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER ZEROES	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	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 X = DELETED	*
6. FILLER	X(2)	C	2	16-17	SPACES	*
7. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006	*
8. FILLER	X(2)	C	2	22-23	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
9. IDENTIFICATION NUMBER	9(9)	C	9	24-32		*
10. NAME	X(30)	C	30	33-62		*
11. ADDRESS LINE NUMBER 1	X(35)	C	35	63-97	ADDRESS LINE NUMBER 1	*
12. ADDRESS LINE NUMBER 2	X(35)	C	35	98-132	ADDRESS LINE NUMBER 2	
13. TOWN	X(13)	C	13	133-145		*
14. STATE	X(2)	C	2	146-147		*
15. ZIP-CODE	9(5)	C	5	148-152		*
16. ZIP-CODE EXTENSION	9(4)	C	4	153-156	ZEROS, IF NOT AVAILABLE	
17. FILLER	X(2)	C	2	157-158	SPACES	*
18. NUMBER OF DOCUMENTS	9(10)	C	10	159-168	NUMBER OF DOCUMENTS BY TYPE OF FORM. RIGHT JUSTIFIED	*
19. TOTAL AMOUNT WITHHELD	9(13)V99	C	15	169-183	TOTAL AMOUNT WITHHELD BY TYPE OF FORM	*
20. TOTAL AMOUNT PAID	9(13)V99	C	15	184-198	TOTAL PAID BY TYPE OF FORM	*
21. TYPE OF TAXPAYER	X	C	1	199-199	I= INDIVIDUAL P= PARTNERSHIP C= CORPORATION T= TRUST O= OTHERS	*
22. FILLER	X(2301)	C	2301	200-2500	SPACES	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2006  
FORM 480.5**

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 1 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. CONTROL NUMBER	9(10)	C	10	01-10	ENTER ZEROES	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
3. FORM TYPE	9	C	1	13-13	ENTER 8 TO INDICATE FORM 480.6B.1	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
5. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED	*
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 2006	*
9. FILLER	X(6)	C	6	22-27	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
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	

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 2 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



28. CHANGE OF ADDRESS	X	C	1	317-317	BLANK =NO Y = YES	
29. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
<b>SERVICES RENDERED BY INDIVIDUALS</b>						
30. AMOUNT PAID	9(10)V99	C	12	368-379	SEE FORM 480.6B.1 ITEM 1, COLUMN 1	
31. TAX WITHHELD OR PREPAID	9(10)V99	C	12	380-391	SEE FORM 480.6B.1 ITEM 1, COLUMN 2	
32. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	392-403	SEE FORM 480.6B.1 ITEM 1, COLUMN 3	
33. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	404-415	SEE FORM 480.6B.1 ITEM 1, COLUMN 4	
34. TAX DEPOSITED	9(10)V99	C	12	416-427	SEE FORM 480.6B.1 ITEM 1, COLUMN 5	
35. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	428-439	SEE FORM 480.6B.1 ITEM 1, COLUMN 6	
36. BALANCE DUE	9(10)V99	C	12	440-451	SEE FORM 480.6B.1 ITEM 1, COLUMN 7	
<b>SERVICES RENDERED BY CORPORATION AND PARTNERSHIP</b>						
37. AMOUNT PAID	9(10)V99	C	12	452-463	SEE FORM 480.6B.1 ITEM 2, COLUMN 1	
38. TAX WITHHELD OR PREPAID	9(10)V99	C	12	464-475	SEE FORM 480.6B.1 ITEM 2, COLUMN 2	
39. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	476-487	SEE FORM 480.6B.1 ITEM 2, COLUMN 3	
40. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	488-499	SEE FORM 480.6B.1 ITEM 2, COLUMN 4	
41. TAX DEPOSITED	9(10)V99	C	12	500-511	SEE FORM 480.6B.1 ITEM 2, COLUMN 5	
42. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	512-523	SEE FORM 480.6B.1 ITEM 2, COLUMN 6	
43. BALANCE DUE	9(10)V99	C	12	524-535	SEE FORM 480.6B.1 ITEM 2, COLUMN 7	
<b>JUDICIAL OR EXTRAJUDICIAL INDEMNIFICATION</b>						
44. AMOUNT PAID	9(10)V99	C	12	536-547	SEE FORM 480.6B.1 ITEM 3, COLUMN 1	
45. TAX WITHHELD OR PREPAID	9(10)V99	C	12	548-559	SEE FORM 480.6B.1 ITEM 3, COLUMN 2	
46. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	560-571	SEE FORM 480.6B.1 ITEM 3, COLUMN 3	
47. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	572-583	SEE FORM 480.6B.1 ITEM 3, COLUMN 4	
48. TAX DEPOSITED	9(10)V99	C	12	584-595	SEE FORM 480.6B.1 ITEM 3, COLUMN 5	
49. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	596-607	SEE FORM 480.6B.1 ITEM 3, COLUMN 6	
50. BALANCE DUE	9(10)V99	C	12	608-619	SEE FORM 480.6B.1 ITEM 3, COLUMN 7	

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 3 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



<b>DIVIDENDS</b>					
51. AMOUNT PAID	9(10)V99	C	12	620-631	SEE FORM 480.6B.1 ITEM 4, COLUMN 1
52. TAX WITHHELD OR PREPAID	9(10)V99	C	12	632-643	SEE FORM 480.6B.1 ITEM 4, COLUMN 2
53. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	644-655	SEE FORM 480.6B.1 ITEM 4, COLUMN 3
54. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	656-667	SEE FORM 480.6B.1 ITEM 4, COLUMN 4
55. TAX DEPOSITED	9(10)V99	C	12	668-679	SEE FORM 480.6B.1 ITEM 4, COLUMN 5
56. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	680-691	SEE FORM 480.6B.1 ITEM 4, COLUMN 6
57. BALANCE DUE	9(10)V99	C	12	692-703	SEE FORM 480.6B.1 ITEM 4, COLUMN 7
<b>PARNETSHIPS DISTRIBUTIONS</b>					
58. AMOUNT PAID	9(10)V99	C	12	704-715	SEE FORM 480.6B.1 ITEM 5, COLUMN 1
59. TAX WITHHELD OR PREPAID	9(10)V99	C	12	716-727	SEE FORM 480.6B.1 ITEM 5, COLUMN 2
60. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	728-739	SEE FORM 480.6B.1 ITEM 5, COLUMN 3
61. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	740-751	SEE FORM 480.6B.1 ITEM 5, COLUMN 4
62. TAX DEPOSITED	9(10)V99	C	12	752-763	SEE FORM 480.6B.1 ITEM 5, COLUMN 5
63. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	764-775	SEE FORM 480.6B.1 ITEM 5, COLUMN 6
64. BALANCE DUE	9(10)V99	C	12	776-787	SEE FORM 480.6B.1 ITEM 5, COLUMN 7
<b>INTEREST (EXCEPT IRA AND EDUCATIONAL CONTRIBUTION ACCOUNT)</b>					
65. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1 ITEM 8, COLUMN 1
66. TAX WITHHELD OR PREPAID	9(10)V99	C	12	800-811	SEE FORM 480.6B.1 ITEM 8, COLUMN 2
67. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	812-823	SEE FORM 480.6B.1 ITEM 8, COLUMN 3
68. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	824-835	SEE FORM 480.6B.1 ITEM 8, COLUMN 4
69. TAX DEPOSITED	9(10)V99	C	12	836-847	SEE FORM 480.6B.1 ITEM 8, COLUMN 5
70. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	848-859	SEE FORM 480.6B.1 ITEM 8, COLUMN 6
71. BALANCE DUE	9(10)V99	C	12	860-871	SEE FORM 480.6B.1 ITEM 8, COLUMN 7
<b>DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 26 OF JUNE 2, 1978</b>					

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 4 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



72. AMOUNT PAID	9(10)V99	C	12	872-883	SEE FORM 480.6B.1 ITEM 9, COLUMN 1	
73. TAX WITHHELD OR PREPAID	9(10)V99	C	12	884-895	SEE FORM 480.6B.1 ITEM 9, COLUMN 2	
74. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	896-907	SEE FORM 480.6B.1 ITEM 9, COLUMN 3	
75. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	908-919	SEE FORM 480.6B.1 ITEM 9, COLUMN 4	
76. TAX DEPOSITED	9(10)V99	C	12	920-931	SEE FORM 480.6B.1 ITEM 9, COLUMN 5	
77. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	932-943	SEE FORM 480.6B.1 ITEM 9, COLUMN 6	
78. BALANCE DUE	9(10)V99	C	12	944-955	SEE FORM 480.6B.1 ITEM 9, COLUMN 7	
<b>DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 8 OF JANUARY 24, 1987</b>						
79. AMOUNT PAID	9(10)V99	C	12	956-967	SEE FORM 480.6B.1 ITEM 10, COLUMN 1	
80. TAX WITHHELD OR PREPAID	9(10)V99	C	12	968-979	SEE FORM 480.6B.1 ITEM 10, COLUMN 2	
81. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	980-991	SEE FORM 480.6B.1 ITEM 10, COLUMN 3	
82. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	992-1003	SEE FORM 480.6B.1 ITEM 10, COLUMN 4	
83. TAX DEPOSITED	9(10)V99	C	12	1004-1015	SEE FORM 480.6B.1 ITEM 10, COLUMN 5	
84. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1016-1027	SEE FORM 480.6B.1 ITEM 10, COLUMN 6	
85. BALANCE DUE	9(10)V99	C	12	1028-1039	SEE FORM 480.6B.1 ITEM 10, COLUMN 7	
<b>PENSION PLAN DISTRIBUTIONS</b>						
86. AMOUNT PAID	9(10)V99	C	12	1040-1051	SEE FORM 480.6B.1 ITEM 11, COLUMN 1	
87. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1052-1063	SEE FORM 480.6B.1 ITEM 11, COLUMN 2	
88. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1064-1075	SEE FORM 480.6B.1 ITEM 11, COLUMN 3	
89. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	1076-1087	SEE FORM 480.6B.1 ITEM 11, COLUMN 4	
90. TAX DEPOSITED	9(10)V99	C	12	1088-1099	SEE FORM 480.6B.1 ITEM 11, COLUMN 5	
91. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1100-1111	SEE FORM 480.6B.1 ITEM 11, COLUMN 6	
92. BALANCE DUE	9(10)V99	C	12	1112-1123	SEE FORM 480.6B.1 ITEM 11, COLUMN 7	
<b>DISTRIBUTIONS FROM THE RETIREMENT SAVING ACCOUNTS PROGRAM</b>						
93. AMOUNT PAID	9(10)V99	C	12	1124-1135	SEE FORM 480.6B.1 ITEM 13, COLUMN 1	
94. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1136-1147	SEE FORM 480.6B.1 ITEM 13, COLUMN 2	

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 5 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



95. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	1148-1159	SEE FORM 480.6B.1 ITEM 13, COLUMN 3
96. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	1160-1171	SEE FORM 480.6B.1 ITEM 13, COLUMN 4
97. TAX DEPOSITED	9(10)V99	C	12	1172-1183	SEE FORM 480.6B.1 ITEM 13, COLUMN 5
98. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1184-1195	SEE FORM 480.6B.1 ITEM 13, COLUMN 6
99. BALANCE DUE	9(10)V99	C	12	1196-1207	SEE FORM 480.6B.1 ITEM 13, COLUMN 7
<b>OTHER PAYMENTS</b>					
100. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1 ITEM 14, COLUMN 1
101. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1 ITEM 14, COLUMN 2
102. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	1232-1243	SEE FORM 480.6B.1 ITEM 14, COLUMN 3
103. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	1244-1255	SEE FORM 480.6B.1 ITEM 14, COLUMN 4
104. TAX DEPOSITED	9(10)V99	C	12	1256-1267	SEE FORM 480.6B.1 ITEM 14, COLUMN 5
105. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1268-1279	SEE FORM 480.6B.1 ITEM 14, COLUMN 6
106. BALANCE DUE	9(10)V99	C	12	1280-1291	SEE FORM 480.6B.1 ITEM 14, COLUMN 7
<b>TOTAL</b>					
107. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1 TOTAL COLUMN 1
108. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1 TOTAL COLUMN 2
109. TAX DEPOSITED	9(10)V99	C	12	1316-1327	SEE FORM 480.6B.1 TOTAL COLUMN 5
<b>DEPOSITS AND TAX WITHHELD RELATION</b>					
<b>JANUARY</b>					
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	
<b>FEBRUARY</b>					
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	

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 6 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

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<b>MARCH</b>					
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	
<b>APRIL</b>					
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	
<b>MAY</b>					
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	
<b>JUNE</b>					
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	
<b>JULY</b>					
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	
<b>AUGUST</b>					
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	



FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 7 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

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<b>SEPTEMBER</b>						
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		
<b>OCTOBER</b>						
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		
<b>NOVEMBER</b>						
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		
<b>DECEMBER</b>						
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		
<b>TOTALS</b>						
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. FILLER	X(12)	C	12	1940-1951	SPACES	*
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		
<b>ELEGIBLE DISTRIB. UNDER SECTION 1012J</b>						
164. AMOUNT PAID	9(10)V99	C	12	1976-1987	SEE FORM 480.6B.1 ITEM 6, COLUMN 1	
165. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1988-1999	SEE FORM 480.6B.1 ITEM 6, COLUMN 2	

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE : 8 OF 8

**FILE NAME: F4806B1Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



166. FILLER	X(12)	C	12	2000-2011	SPACES	*
167. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	2012-2023	SEE FORM 480.6B.1 ITEM 6, COLUMN 4	
168. TAX DEPOSITED	9(10)V99	C	12	2024-2035	SEE FORM 480.6B.1 ITEM 6, COLUMN 5	
169. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2036-2047	SEE FORM 480.6B.1 ITEM 6, COLUMN 6	
170. BALANCE DUE	9(10)V99	C	12	2048-2059	SEE FORM 480.6B.1 ITEM 6, COLUMN 7	
<b>DEEMED ELEGIBLE DIST. UNDER SEC. 1012J</b>						
171. AMOUNT PAID	9(10)V99	C	12	2060-2071	SEE FORM 480.6B.1 ITEM 7, COLUMN 1	
172. TAX WITHHELD OR PREPAID	9(10)V99	C	12	2072-2083	SEE FORM 480.6B.1 ITEM 7, COLUMN 2	
173. FILLER	X(12)	C	12	2084-2095	SPACES	*
174. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	2096-2107	SEE FORM 480.6B.1 ITEM 7, COLUMN 4	
175. TAX DEPOSITED	9(10)V99	C	12	2108-2119	SEE FORM 480.6B.1 ITEM 7, COLUMN 5	
176. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2120-2131	SEE FORM 480.6B.1 ITEM 7, COLUMN 6	
177. BALANCE DUE	9(10)V99	C	12	2132-2143	SEE FORM 480.6B.1 ITEM 7, COLUMN 7	
<b>PENSION PLAN DISTRIB. (ACT. 87 5/13/06)</b>						
178. AMOUNT PAID	9(10)V99	C	12	2144-2155	SEE FORM 480.6B.1 ITEM 12, COLUMN 1	
179. TAX WITHHELD OR PREPAID	9(10)V99	C	12	2156-2167	SEE FORM 480.6B.1 ITEM 12, COLUMN 2	
180. FILLER	X(12)	C	12	2168-2179	SPACES	*
181. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	2180-2191	SEE FORM 480.6B.1 ITEM 12, COLUMN 4	
182. TAX DEPOSITED	9(10)V99	C	12	2192-2203	SEE FORM 480.6B.1 ITEM 12, COLUMN 5	
183. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2204-2215	SEE FORM 480.6B.1 ITEM 12, COLUMN 6	
184. BALANCE DUE	9(10)V99	C	12	2216-2227	SEE FORM 480.6B.1 ITEM 12, COLUMN 7	
185. FILLER	X(273)	C	273	2228-2500		*

\* REQUIRED FIELDS

# EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 1 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
<b>1. CONTROL NUMBER</b>	9(10)	C	10	01-10	<b>ENTER ZEROES</b>	*
2. FILLER	X(2)	C	2	11-12	SPACES	*
<b>3. FORM TYPE</b>	9	C	1	13-13	<b>ENTER 9 TO INDICATE FORM 480.30</b>	*
4. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
<b>5. DOCUMENT TYPE</b>	X	C	1	15-15	<b>ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETED</b>	*
6. TYPE OF TAXPAYER	X	C	1	16-16	I = INDIVIDUAL C = CORPORATION OR PARTNERSHIP	
7. FILLER	X	C	1	17-17	SPACES	*
<b>8. TAXABLE YEAR</b>	9(4)	C	4	18-21	<b>ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2006</b>	*
9. FILLER	X(6)	C	6	22-27	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
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 2006  
FORM 480.30**

**EXHIBIT I**

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 2 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

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

**TAXABLE YEAR 2006**  
**FORM 480.30**

**EXHIBIT I**

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 3 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

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52. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	614-625	SEE FORM 480.30 ITEM 4, COLUMN 3
53. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	626-637	SEE FORM 480.30 ITEM 4, COLUMN 4
54. TAX DEPOSITED	9(10)V99	C	12	638-649	SEE FORM 480.30 ITEM 4, COLUMN 5
55. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	650-661	SEE FORM 480.30 ITEM 4, COLUMN 6
56. BALANCE DUE	9(10)V99	C	12	662-673	SEE FORM 480.30 ITEM 4, COLUMN 7
<b>ROYALTIES</b>					
57. AMOUNT PAID	9(10)V99	C	12	674-685	SEE FORM 480.30 ITEM 9, COLUMN 1
58. TAX WITHHELD OR PREPAID	9(10)V99	C	12	686-697	SEE FORM 480.30 ITEM 9, COLUMN 2
59. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	698-709	SEE FORM 480.30 ITEM 9, COLUMN 3
60. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	710-721	SEE FORM 480.30 ITEM 9, COLUMN 4
61. TAX DEPOSITED	9(10)V99	C	12	722-733	SEE FORM 480.30 ITEM 9, COLUMN 5
62. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	734-745	SEE FORM 480.30 ITEM 9, COLUMN 6
63. BALANCE DUE	9(10)V99	C	12	746-757	SEE FORM 480.30 ITEM 9, COLUMN 7
<b>INTEREST</b>					
64. AMOUNT PAID	9(10)V99	C	12	758-769	SEE FORM 480.30 ITEM 11, COLUMN 1
65. TAX WITHHELD OR PREPAID	9(10)V99	C	12	770-781	SEE FORM 480.30 ITEM 11, COLUMN 2
66. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	782-793	SEE FORM 480.30 ITEM 11, COLUMN 3
67. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	794-805	SEE FORM 480.30 ITEM 11, COLUMN 4
68. TAX DEPOSITED	9(10)V99	C	12	806-817	SEE FORM 480.30 ITEM 11, COLUMN 5
69. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	818-829	SEE FORM 480.30 ITEM 11, COLUMN 6
70. BALANCE DUE	9(10)V99	C	12	830-841	SEE FORM 480.30 ITEM 11, COLUMN 7
<b>RENTS</b>					
71. AMOUNT PAID	9(10)V99	C	12	842-853	SEE FORM 480.30 ITEM 12, COLUMN 1
72. TAX WITHHELD OR PREPAID	9(10)V99	C	12	854-865	SEE FORM 480.30 ITEM 12, COLUMN 2
73. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10)V99	C	12	866-877	SEE FORM 480.30 ITEM 12, COLUMN 3
74. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	878-889	SEE FORM 480.30 ITEM 12, COLUMN 4

**TAXABLE YEAR 2006  
FORM 480.30**

**EXHIBIT I**

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 4 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

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75. TAX DEPOSITED	9(10)V99	C	12	890-901	SEE FORM 480.30 ITEM 12, COLUMN 5
76. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	902-913	SEE FORM 480.30 ITEM 12, COLUMN 6
77. BALANCE DUE	9(10)V99	C	12	914-925	SEE FORM 480.30 ITEM 12, COLUMN 7
<b>PENSION PLANS DISTRIBUTIONS</b>					
78. AMOUNT PAID	9(10)V99	C	12	926-937	SEE FORM 480.30 ITEM 13, COLUMN 1
79. TAX WITHHELD OR PREPAID	9(10)V99	C	12	938-949	SEE FORM 480.30 ITEM 13, COLUMN 2
80. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	950-961	SEE FORM 480.30 ITEM 13, COLUMN 3
81. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	962-973	SEE FORM 480.30 ITEM 13, COLUMN 4
82. TAX DEPOSITED	9(10)V99	C	12	974-985	SEE FORM 480.30 ITEM 13, COLUMN 5
83. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	986-997	SEE FORM 480.30 ITEM 13, COLUMN 6
84. BALANCE DUE	9(10)V99	C	12	998-1009	SEE FORM 480.30 ITEM 13, COLUMN 7
<b>PUBLIC SHOWS</b>					
85. AMOUNT PAID	9(10)V99	C	12	1010-1021	SEE FORM 480.30 ITEM 15, COLUMN 1
86. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1022-1033	SEE FORM 480.30 ITEM 15, COLUMN 2
87. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1034-1045	SEE FORM 480.30 ITEM 15, COLUMN 3
88. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	1046-1057	SEE FORM 480.30 ITEM 15, COLUMN 4
89. TAX DEPOSITED	9(10)V99	C	12	1058-1069	SEE FORM 480.30 ITEM 15, COLUMN 5
90. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1070-1081	SEE FORM 480.30 ITEM 15, COLUMN 6
91. BALANCE DUE	9(10)V99	C	12	1082-1093	SEE FORM 480.30 ITEM 15, COLUMN 7
<b>OTHERS</b>					
92. AMOUNT PAID	9(10)V99	C	12	1094-1105	SEE FORM 480.30 ITEM 16, COLUMN 1
93. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1106-1117	SEE FORM 480.30 ITEM 16, COLUMN 2
94. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1118-1129	SEE FORM 480.30 ITEM 16, COLUMN 3
95. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	1130-1141	SEE FORM 480.30 ITEM 16, COLUMN 4
96. TAX DEPOSITED	9(10)V99	C	12	1142-1153	SEE FORM 480.30 ITEM 16, COLUMN 5
97. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1154-1165	SEE FORM 480.30 ITEM 16, COLUMN 6
98. BALANCE DUE	9(10)V99	C	12	1166-1177	SEE FORM 480.30 ITEM 16, COLUMN 7

**TAXABLE YEAR 2006  
FORM 480.30**

**EXHIBIT I**

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 5 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

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<b>TOTAL</b>					
99. AMOUNT PAID	9(10)V99	C	12	1178-1189	SEE FORM 480.30 TOTAL COLUMN 1
100. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1190-1201	SEE FORM 480.30 TOTAL COLUMN 2
101. TAX DEPOSITED	9(10)V99	C	12	1202-1213	SEE FORM 480.30 TOTAL COLUMN 5
<b>DEPOSITS AND TAX WITHHELD RELATION</b>					
<b>JANUARY</b>					
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	
<b>FEBRUARY</b>					
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	
<b>MARCH</b>					
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	
<b>APRIL</b>					
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	
<b>MAY</b>					
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	

**TAXABLE YEAR 2006**  
**FORM 480.30**

**EXHIBIT I**

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 6 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

P=PACKED, B=BINARY, C=CHARACTER



<b>JUNE</b>					
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	
125. DIFFERENCE	9(10) V99	C	12	1490-1501	
<b>JULY</b>					
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	
<b>AUGUST</b>					
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	
<b>SEPTEMBER</b>					
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	
<b>OCTOBER</b>					
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	
<b>NOVEMBER</b>					
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	

**TAXABLE YEAR 2006**  
**FORM 480.30**



# EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 7 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



<b>DECEMBER</b>						
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		
149. DIFFERENCE	9(10) V99	C	12	1778-1789		
<b>TOTALS</b>						
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. FILLER	X(12)	C	12	1826-1837	SPACES	*
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		
<b>ELEGIBLE DISTRIB. UNDER SECTION 1012J</b>						
156. AMOUNT PAID	9(10)V99	C	12	1862-1873	SEE FORM 480.30 ITEM 5, COLUMN 1	
157. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1874-1885	SEE FORM 480.30 ITEM 5, COLUMN 2	
158. FILLER	X(12)	C	12	1886-1897	SPACES	*
159. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	1898-1909	SEE FORM 480.30 ITEM 5, COLUMN 4	
160. TAX DEPOSITED	9(10)V99	C	12	1910-1921	SEE FORM 480.30 ITEM 5, COLUMN 5	
161. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1922-1933	SEE FORM 480.30 ITEM 5, COLUMN 6	
162. BALANCE DUE	9(10)V99	C	12	1934-1945	SEE FORM 480.30 ITEM 5, COLUMN 7	
<b>DEEMED ELEGIBLE DIST. UNDER SEC. 1012J</b>						
163. AMOUNT PAID	9(10)V99	C	12	1946-1957	SEE FORM 480.30 ITEM 6, COLUMN 1	
164. TAX WITHHELD OR PREPAID	9(10)V99	C	12	1958-1969	SEE FORM 480.30 ITEM 6, COLUMN 2	
165. FILLER	X(12)	C	12	1970-1981	SPACES	*
166. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	1982-1993	SEE FORM 480.30 ITEM 6, COLUMN 4	
167. TAX DEPOSITED	9(10)V99	C	12	1994-2005	SEE FORM 480.30 ITEM 6, COLUMN 5	
168. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2006-2017	SEE FORM 480.30 ITEM 6, COLUMN 6	
169. BALANCE DUE	9(10)V99	C	12	2018-2029	SEE FORM 480.30 ITEM 6, COLUMN 7	
<b>DISTRIBUTIONS UNDER SECTION 1221D</b>						

**TAXABLE YEAR 2006  
FORM 480.30**

# EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 8 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



170. AMOUNT PAID	9(10)V99	C	12	2030-2041	SEE FORM 480.30 ITEM 7, COLUMN 1	
171. TAX WITHHELD OR PREPAID	9(10)V99	C	12	2042-2053	SEE FORM 480.30 ITEM 7, COLUMN 2	
172. FILLER	X(12)	C	12	2054-2065	SPACES	*
173. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	2066-2077	SEE FORM 480.30 ITEM 7, COLUMN 4	
174. TAX DEPOSITED	9(10)V99	C	12	2078-2089	SEE FORM 480.30 ITEM 7, COLUMN 5	
175. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2090-2101	SEE FORM 480.30 ITEM 7, COLUMN 6	
176. BALANCE DUE	9(10)V99	C	12	2102-2113	SEE FORM 480.30 ITEM 7, COLUMN 7	
<b>DEEMED DISTRIBUTIONS UNDER SEC. 1221D</b>						
177. AMOUNT PAID	9(10)V99	C	12	2114-2125	SEE FORM 480.30 ITEM 8, COLUMN 1	
178. TAX WITHHELD OR PREPAID	9(10)V99	C	12	2126-2137	SEE FORM 480.30 ITEM 8, COLUMN 2	
179. FILLER	X(12)	C	12	2138-2149	SPACES	*
180. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	2150-2161	SEE FORM 480.30 ITEM 8, COLUMN 4	
181. TAX DEPOSITED	9(10)V99	C	12	2162-2173	SEE FORM 480.30 ITEM 8, COLUMN 5	
182. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2174-2185	SEE FORM 480.30 ITEM 8, COLUMN 6	
183. BALANCE DUE	9(10)V99	C	12	2186-2197	SEE FORM 480.30 ITEM 8, COLUMN 7	
<b>ROYALTIES SUBJ. RATE &gt; 10% ACT 135 - 1997</b>						
184. AMOUNT PAID	9(10)V99	C	12	2198-2209	SEE FORM 480.30 ITEM 10, COLUMN 1	
185. TAX WITHHELD OR PREPAID	9(10)V99	C	12	2210-2221	SEE FORM 480.30 ITEM 10, COLUMN 2	
186. FILLER	X(12)	C	12	2222-2233	SPACES	*
187. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	2234-2245	SEE FORM 480.30 ITEM 10, COLUMN 4	
188. TAX DEPOSITED	9(10)V99	C	12	2246-2257	SEE FORM 480.30 ITEM 10, COLUMN 5	
189. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2258-2269	SEE FORM 480.30 ITEM 10, COLUMN 6	
190. BALANCE DUE	9(10)V99	C	12	2270-2281	SEE FORM 480.30 ITEM 10, COLUMN 7	
<b>PENSION PLAN DISTRIB. (ACT 87 5/13/06)</b>						
191. AMOUNT PAID	9(10)V99	C	12	2282-2293	SEE FORM 480.30 ITEM 14, COLUMN 1	
192. TAX WITHHELD OR PREPAID	9(10)V99	C	12	2294-2305	SEE FORM 480.30 ITEM 14, COLUMN 2	
193. FILLER	X(12)	C	12	2306-2317	SPACES	*
194. TAX WITHHELD OR PREPAID AFTER ADJUSTMENTS	9(10)V99	C	12	2318-2329	SEE FORM 480.30 ITEM 14, COLUMN 4	

**TAXABLE YEAR 2006  
FORM 480.30**

**EXHIBIT I**

FILE DESCRIPTION

DATE: NOVEMBER 2006

PAGE: 9 OF 9

**FILE NAME: F48030Y06**

FILE NUMBER:

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

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195. TAX DEPOSITED	9(10)V99	C	12	2330-2341	SEE FORM 480.30 ITEM 14, COLUMN 5	
196. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2342-2353	SEE FORM 480.30 ITEM 14, COLUMN 6	
197. BALANCE DUE	9(10)V99	C	12	2354-2365	SEE FORM 480.30 ITEM 14, COLUMN 7	
198. FILLER	X(135)	C	135	2366-2500		

**\* REQUIRED FIELDS**

**TAXABLE YEAR 2006**  
**FORM 480.30**

Formulario **480.6A**

Form  
Rev. 06.06



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	<b>1. Pagos por Servicios Prestados por Individuos</b> Payments for Services Rendered by Individuals	
Dirección - Address	<b>2. Pagos por Servicios Prestados por Corporaciones y Sociedades</b> Payments for Services Rendered by Corporations and Partnerships	
Código Postal - Zip Code	<b>3. Comisiones y Honorarios</b> Commissions and Fees	
Código Postal - Zip Code	<b>4. Rentas</b> Rents	
Código Postal - Zip Code	<b>5. Intereses (excepto IRA y Cuenta de Aportación Educativa)</b> Interest (except IRA and Educational Contribution Account)	
Código Postal - Zip Code	<b>6. Distribuciones de Sociedades (Ver instrucciones)</b> Partnership Distributions (See instructions)	
Código Postal - Zip Code	<b>7. Dividendos</b> Dividends	
Código Postal - Zip Code	<b>8. Distribuciones de Planes de Pensiones No Sujetas a Retención</b> Pension Plan Distributions Not Subject to Withholding	
Código Postal - Zip Code	<b>9. Distribuciones del Programa de Cuentas de Ahorro para el Retiro No Sujetas a Retención</b> Distributions from the Retirement Savings Accounts Program Not Subject to Withholding	
Código Postal - Zip Code	<b>10. Otros Pagos</b> Other Payments	
Código Postal - Zip Code	<b>11. Rédito Bruto</b> Gross Proceeds	
Código Postal - Zip Code		

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

## INSTRUCCIONES

### Declaración Informativa - Ingresos No Sujetos a Retención

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

1. Pagos por servicios prestados por individuos, corporaciones y sociedades entre \$500 y \$1,500;
2. Honorarios, comisiones (cuando no exista la relación obrero patronal), y otra compensación ascendentes a \$500 ó más, que no hayan sido informados en el Comprobante de Retención (Formulario 499R-2/W-2PR) o en el Formulario 480.6B;
3. Rentas, primas, anualidades, regalías y otros ingresos fijos o determinables ascendentes a \$500 ó más hechos a individuos;
4. Intereses (que no sean los exentos de tributación) ascendentes a \$500 ó más hechos a individuos, no informados en el Formulario 480.6B. Los intereses pagados a una Cuenta de Retiro Individual (IRA) o a una Cuenta de Aportación Educativa deberán ser informados en el Formulario 480.7 ó 480.7B, respectivamente;
5. Distribuciones de sociedades hechas a individuos;
6. Dividendos (que no sean distribuciones en liquidación) ascendentes a \$500 ó más hechos a individuos, no informados en el Formulario 480.6B;
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;
2. Fees, commissions (when an employer-employee relation does not exist), and other compensation amounting to \$500 or more, that have not been reported on the Withholding Statement (Form 499R-2/W-2PR) or Form 480.6B;
3. Rents, premiums, annuities, royalties and other fixed or determinable income amounting to \$500 or more made to individuals;
4. Interest (other than tax exempt interest) amounting to \$500 or more made to individuals, not reported on Form 480.6B. Interest paid to an Individual Retirement Account (IRA) or to an Educational Contribution Account must be informed on Form 480.7 or 480.7B, respectively;
5. Partnership distributions made to individuals;
6. Dividends (other than distributions in liquidation) amounting to \$500 or more made to individuals, not reported on Form 480.6B;
7. Pension plan 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 Savings 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. 06.06



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

DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION O AL PAGO POR ADELANTADO  
INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT

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 o Pagada por Adelantado - Amount Withheld or Prepaid
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		
	5. Distribuciones de Sociedades - Partnership Distributions		
Código Postal - Zip Code	6. Distribuciones Elegibles bajo la Sección 1012(j) Eligible Distributions under Section 1012(j)		
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	7. Distribuciones Elegibles Implícitas bajo la Sección 1012(j) - Deemed Eligible Distributions under Section 1012(j)		
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number	8. Intereses (excepto IRA y Cuenta de Aportación Educativa) Interest (except IRA and Educational Contribution Account)		
Nombre - Name	9. 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)		
Dirección - Address	10. 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)		
	11. Distribuciones de Planes de Pensiones Pension Plan Distributions		
Código Postal - Zip Code	12. Distribuciones de Planes de Pensiones (Ley 87 de 13 de mayo de 2006) - Pension Plan Distributions (Act 87 of May 13, 2006)		
Número de Cuenta Bancaria Bank Account Number	13. Distribuciones del Programa de Cuentas de Ahorro para el Retiro - Distributions from the Retirement Savings Accounts Program		
Número Control - Control Number	14. Otros Pagos - Other Payments		

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

## INSTRUCCIONES

### Declaración Informativa - Ingresos Sujetos a Retención o al Pago por Adelantado

Prepare el Formulario 480.6B para cada persona, natural o jurídica, a quien le retuvo contribución en el origen o que pagó por adelantado la contribución con respecto a pagos por Servicios Prestados (incluyendo aquellos mayores de \$1,500 que están sujetos a un relevo total de retención), Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Distribuciones Elegibles y Distribuciones Elegibles Implícitas bajo la Sección 1012(j) del Código de Rentas Internas de Puerto Rico de 1994, según enmendado, 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), Distribuciones de Planes de Pensiones bajo la Ley 87 de 13 de mayo de 2006 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 or Prepayment

Prepare Form 480.6B for each person, natural or juridical, from whom you withheld tax at source or who prepaid the tax for payments for Services Rendered (including those over \$1,500 subject to a total waiver from withholding), Judicial or Extrajudicial Indemnification, Dividends, Partnership Distributions, Eligible Distributions and/or Deemed Eligible Distributions under Section 1012(j) of the Puerto Rico Internal Revenue Code of 1994, as amended, 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), Distributions from Pension Plans under Act 87 of May 13, 2006, and lump-sum Distributions from the Retirement Savings 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.**



## DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION O AL PAGO POR ADELANTADO - NO RESIDENTES

INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - NONRESIDENTS

**EXHIBIT L**

AÑO CONTRIBUTIVO - TAXABLE YEAR: \_\_\_\_\_

Duplicado - Duplicate: ;

Enmendado - Amended: ;

Número Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		Clase de Ingreso	Cantidad Pagada	Cantidad Retenida o Pagada por Adelantado
Número de Identificación Patronal - Employer Identification Number		Type of Income	Amount Paid	Amount Withheld or Prepaid
Nombre - Name		1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations		
Dirección - Address		2. Distribuciones de Sociedades Partnership Distributions		
Código Postal - Zip Code		3. Venta de Propiedad - Sale of Property		
INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		4. Dividendos - Dividends		
Número de Identificación - Identification Number		5. Distribuciones Elegibles bajo la Sección 1012(j) Eligible Distributions under Section 1012(j)		
Nombre - Name		6. Distribuciones Elegibles Implícitas bajo la Sección 1012(j) Deemed Eligible Distributions under Section 1012(j)		
Dirección - Address		7. Distribuciones bajo la Sección 1221(d) Distributions under Section 1221(d)		
Código Postal - Zip Code		8. Distribuciones Implícitas bajo la Sección 1221(d) Deemed Distributions under Section 1221(d)		
Número de Cuenta Bancaria Bank Account Number		9. Regalías - Royalties		
Número Control - Control Number		10. Regalías sujetas a una tasa mayor de 10% bajo la Ley 135 de 1997 Royalties subject to a rate greater than 10% under Act 135 of 1997		
		11. Intereses - Interest		
		12. Rentas - Rents		
		13. Distribuciones de Planes de Pensiones Pension Plan Distributions		
		14. Distribuciones de Planes de Pensiones (Ley 87 de 13 de mayo de 2006) - Pension Plan Distributions (Act 87 of May 13, 2006)		
		15. Espectáculos Públicos - Public Shows		
		16. Otros - Others		



## INSTRUCCIONES

### Declaración Informativa - Ingresos Sujetos a Retención o al Pago por Adelantado - 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 o que pagó por adelantado la contribución con respecto a Salarios, Jornales o Compensaciones, Distribuciones de Sociedades, Venta de Propiedad, Dividendos, Distribuciones Elegibles y Distribuciones Elegibles Implícitas bajo la Sección 1012(j) del Código de Rentas Internas de Puerto Rico de 1994, según enmendado (Código), Distribuciones y Distribuciones Implícitas bajo la Sección 1221(d) del Código, Regalías (segregando aquéllas sujetas a una tasa mayor de 10% pagadas bajo la Ley 135 de 2 de diciembre de 1997), Intereses, Rentas, Distribuciones de Planes de Pensiones (segregando aquéllas pagadas bajo la Ley 87 de 13 de mayo de 2006), 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 or Prepayment - 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 or who prepaid the tax for Salaries, Wages or Compensations, Partnership Distributions, Sale of Property, Dividends, Eligible Distributions and/or Deemed Eligible Distributions under Section 1012(j) of the Puerto Rico Internal Revenue Code of 1994, as amended (Code), Distributions and/or Deemed Distributions under Section 1221(d) of the Code, Royalties (segregating those subject to a rate greater than 10% paid under Act 135 of December 2, 1997), Interest, Rents, Pension Plan Distributions (segregating those paid under Act 87 of May 13, 2006), 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.**



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		14. 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 14D) Tax Withheld from Interest (17% line 14D)		F. Otros Ingresos - Other Income	
8. Contribución Retenida Ingreso de Fuentes Dentro de Puerto Rico (17% línea 14E) - Tax Withheld Income from Sources Within Puerto Rico (17% line 14E)		G. Pensionados del Gobierno - Government Pensioners	
9. Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 14G2 y 14G3) - Tax Withheld Income from Government Pensioners (10% lines 14G2 and 14G3)		1. Aportaciones Contributions _____	
10. Contribución Retenida de Distribuciones bajo la Sección 1169C (5% línea 14 I) - Tax Withheld from Distributions under Section 1169C (5% line 14 I)		2. Intereses Elegibles Eligible Interest _____	
11. Contribución Prepagada bajo la Sección 1169A (10% línea 14H) - Tax Prepaid under Section 1169A (10% line 14H)		3. Otros Ingresos Other Income _____	
12. Contribución Prepagada bajo la Sección 1169C (5% línea 14 I) - Tax Prepaid under Section 1169C (5% line 14 I)		H. Bajo la Sección 1169A - Under Section 1169A	
13. Contribución Retenida a No Residentes (Véanse instrucciones) - Tax Withheld at Source to Nonresidents (See instructions)		1. Aportaciones Contributions _____	
Número de Cuenta IRA - IRA Account Number		2. Intereses Elegibles Eligible Interest _____	
		3. Otros Ingresos Other Income _____	
		I. Bajo la Sección 1169C - Under Section 1169C	
		1. Aportaciones Contributions _____	
		2. Intereses Elegibles Eligible Interest _____	
		3. Otros Ingresos Other Income _____	
		J. Total (Sume líneas 14A a la 14 I) Total (Add lines 14A through 14 I)	
		Número de Control - Control Number	

## INSTRUCCIONES

### Declaración Informativa – Cuenta de Retiro Individual

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

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

Desglose la cantidad distribuida según las partidas de los encasillados 14A hasta 14I.

Incluya en el encasillado 14C el total de intereses exentos generados por la IRA que fueron distribuidos, incluyendo los distribuidos conforme a las Secciones 1169A y 1169C del Código.

Las aportaciones voluntarias (encasillado 14B) 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 14D. 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 14E. 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 14F.

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 14G. Si ejerce la opción de pagar la contribución del 10% sobre la distribución (que no constituya una distribución de su aportación a la IRA), indique la contribución retenida (10%) en el encasillado 9.

Si el dueño o beneficiario de la IRA recibe una distribución durante el período del 16 de mayo al 15 de noviembre de 2006 de acuerdo con las disposiciones de la Sección 1169C(a)(1) del Código, desglose la cantidad distribuida entre aportaciones, intereses elegibles y otros ingresos en el encasillado 14I. La cantidad total distribuida no podrá exceder de \$50,000. Indique la cantidad de contribución retenida (5%) en el encasillado 10.

Desglose en el encasillado 14H, la distribución de una IRA cuyo dueño o beneficiario eligió pagar por adelantado la contribución especial del 10% de acuerdo con la Sección 1169A(a)(2) del Código. Indique la contribución prepagada (10%) en el encasillado 11.

Desglose también en el encasillado 14I, la distribución de una IRA cuyo dueño o beneficiario eligió pagar por adelantado la contribución especial del 5% de acuerdo con la Sección 1169C(a)(2) del Código. Indique la contribución prepagada (5%) en el encasillado 12.

Si el dueño o beneficiario de la IRA que recibe la contribución no es residente de Puerto Rico, indique la contribución retenida en el origen del 20% (ó 5% si la distribución se recibió entre el 16 de mayo y el 15 de noviembre de 2006, si es ciudadano de los Estados Unidos) ó 29% (extranjero), según aplique, en el encasillado 13.

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 14A through 14I.

In box 14C, enter the total amount of exempt interest generated by an IRA which was distributed, including those distributed in accordance with Sections 1169A and 1169C of the Code.

Voluntary contributions (box 14B) 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 14D. 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 14E. 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 14F.

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 14G. If the option to pay the special rate of 10% on the distribution (excluding that part of the distribution that consists of the contributions to the IRA) was exercised by the owner or beneficiary of the IRA, include the income tax withheld (10%) in box 9.

If the owner or beneficiary of an IRA receives a distribution during the period of May 16 through November 15, 2006 in accordance with Section 1169C(a)(1) of the Code, breakdown the amount distributed between contributions, eligible interest and other income in box 14I. The total amount distributed can not exceed \$50,000. Include the income tax withheld (5%) in box 10.

Include in box 14H the distribution from an IRA which the owner or beneficiary elected to prepay the special income tax rate (10%) as provided by Section 1169A(a)(2) of the Code. Include the income tax prepaid (10%) in box 11.

Also, include in box 14I the distribution from an IRA which the owner or beneficiary elected to prepay the special income tax rate (5%) as provided by Section 1169C(a)(2) of the Code. Include the income tax prepaid (5%) in box 12.

If the owner or beneficiary of the IRA that receives the distribution is not a resident of Puerto Rico, include the 20% (or 5% if the distribution was received between May 16 and November 15, 2006, if he/she is a citizen of the United States) or 29% (alien) of tax withheld at source, as applicable, in box 13.

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. 06.06



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	<b>1. Intereses Pagados por el Deudor</b> Interest Paid by Borrower  <b>2. Honorarios de Origen del Préstamo (Puntos) Pagados Directamente por el Deudor</b> Loan Origination Fees (Points) Paid Directly by Borrower  <b>Pagados - Paid ;      Financiados - Financed ;</b>  <b>3. Descuentos del Préstamo (Puntos) Pagados Directamente por el Deudor</b> Loan Discounts (Points) Paid Directly by Borrower  <b>Pagados - Paid ;      Financiados - Financed ;</b>	
Nombre - Name		
Dirección - Address		
Código Postal - Zip Code		
INFORMACION DEL DEUDOR - BORROWER'S INFORMATION	<b>4. Reembolsos de Intereses</b> Refund of Interest  <b>5. Contribuciones sobre la Propiedad</b> Property Taxes  <b>6. Balance del Principal</b> Principal Balance	
Número de Seguro Social - Social Security Number		
Nombre - Name		
Dirección - Address	<b>Número de Cuenta del Préstamo - Loan Account Number</b> <b>Término del Préstamo - Loan Term</b>	
Código Postal - Zip Code		
INFORMACION DEL CODEUDOR - JOINT BORROWER'S INFORMATION	<b>Número Control - Control Number</b>	
Número de Seguro Social - Social Security Number		
Nombre - Name		

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

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

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

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

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

**INSTRUCTIONS**  
**Informative Return - Mortgage Interest**

Any person (including a financial institution, governmental unit and housing cooperatives) 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. 06.06



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		3. Aportaciones Vía Transferencia Contributions Through Transfer		(2) Intereses Exentos Exempt Interest	
Núm. de Seguro Social - Social Security No.	Fecha de Nac. - Date of Birth			(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Nombre - Name		4. Retiros Vía Transferencia Withdrawals Through Transfer		(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico	
Dirección - Address				(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Código Postal - Zip Code		5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		C. Total (Sume líneas 8A y 8B) Total (Add lines 8A and 8B)	
Número de Cuenta Bancaria - Bank Account Number				6. Contribución Retenida de Intereses (17%) Tax Withheld from Interest (17%)	
<input type="checkbox"/> INFORMACION DE QUIEN APORTA - CONTRIBUTOR'S INFORMATION		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%)			
Núm. de Seguro Social - Social Security No.	Parentesco - Relationship				
Nombre - Name					
Dirección - Address					
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. 06.06



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: \_\_\_\_\_ Duplicado - Duplicate: ; Enmendado - Amended: ;

Número de Serie

Número de Identificación Patronal - Employer Identification Number

Clase de Contribuyente - Type of Taxpayer

. Individuo . Sociedad . Corporación . Sucesión o  
/ Individual / Partnership / Corporation / Fideicomiso . Otros  
Estate or Trust / 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 penalidad de perjurio que esta declaración ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa.

I declare under penalties of perjury that this declaration has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Fecha - Date \_\_\_\_\_ Firma - Signature \_\_\_\_\_ Título - Title \_\_\_\_\_

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



## INSTRUCCIONES

### Resumen de las Declaraciones Informativas

Esta declaración (Formulario 480.5) se usará para resumir y tramitar los Formularios 480.6A, 480.6B, 480.6C, 480.7 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.

<b>Formulario 480.6B.1</b> Form Rev. 9 nov 06		Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico Departamento de Hacienda - Department of the Treasury			200__		200__		Número de Serie <b>EXHIBIT Q</b>		
Liquidador      Revisor		<b>ESTADO DE RECONCILIACION ANUAL DE INGRESOS SUJETOS A RETENCION O AL PAGO POR ADELANTADO</b> Annual Reconciliation Statement of Income Subject to Withholding or Prepayment								<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						Dirección de Correo Electrónico - E-mail Address					
						Cambio de Dirección - Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No					
<b>Parte I - Part I</b>		1	2	3	4	5	6	7			
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida o Pagada por Adelantado Tax Withheld or Prepaid	Exceso de Contribución Depositada según Columna 6 del Año Anterior Excess of Tax Deposited as Reported in Column 6 for Prior Year	Contribución Retenida o Pagada por Adelantado luego de Ajustes (Columna 2 menos Columna 3) Tax Withheld or Prepaid after Adjustments (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Si la Columna 5 es mayor que la Columna 4, anote la diferencia aquí) Tax Deposited in Excess (If Column 5 is greater than Column 4, enter the difference here)	Balance a Pagar (Si la Columna 4 es mayor que la Columna 5, anote la diferencia aquí) Balance Due (If Column 4 is greater than Column 5, enter the difference here)				
1. Servicios Prestados por Individuos Services Rendered by Individuals											
2. Servicios Prestados por Corp. y Soc. Services Rendered by Corporations and Partnerships											
3. Indemnización Judicial o Extrajudicial Judicial or Extrajudicial Indemnification											
4. Dividendos Dividends											
5. Distribuciones de Sociedades Partnerships Distributions											
6. Distribuciones Elegibles bajo la Sección 1012(j) Eligible Distributions under Section 1012(j)											
7. Distribuciones Elegibles Implícitas bajo la Sección 1012(j) - Deemed Eligible Distributions under Section 1012(j)											
8. Intereses (excepto IRA y Cuenta de Aportación Educativa) - Interest (except IRA and Educational Contribution Account)											
9. Dividendos Ingresos de Fomento Industrial (Ley 26 de 2 de junio de 1978) - Dividends Industrial Development Income (Act 26 of June 2, 1978)											
10. Dividendos Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987) - Dividends Industrial Development Income (Act 8 of January 24, 1987)											
11. Distribuciones de Planes de Pensiones Pension Plan Distributions											
12. Distribuciones de Planes de Pensiones (Ley 87 de 13 de mayo de 2006) - Pension Plan Distributions (Act 87 of May 13, 2006)											
13. Distribuciones del Programa de Cuentas de Ahorro para el Retiro - Distributions from the Retirement Saving Accounts Program											
14. Otros Pagos Other Payments											
<b>TOTAL</b>											

**Parte II - Part II** **Relación de Depósitos y Contribución Retenida o Pagada por Adelantado - Deposits and Tax Withheld or Paid in Advance Reconciliation**

Mes Month	Columna A Cantidad Pagada Column A - Amount Paid	Columna B Contribución Retenida o Pagada por Adelantado Column B - Tax Withheld or Prepaid	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				
<b>TOTAL</b>				
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 penalties of perjury that this Annual Reconciliation Statement has been examined by me and to the best of my knowledge and belief it is true, correct and complete.

\_\_\_\_\_ **Fecha - Date**

\_\_\_\_\_ **Firma del Agente Retenedor - Withholding Agent's Signature**

\_\_\_\_\_ **Título - Title**



### INSTRUCCIONES GENERALES FORMULARIO 480.6B.1

#### ¿QUIEN DEBE RENDIR ESTE ESTADO?

Todo pagador o agente retenedor que esté obligado a deducir y retener en el origen o pagar por adelantado la contribución con respecto a pagos por Servicios Prestados, Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Distribuciones Elegibles bajo la Sección 1012(j), Distribuciones Elegibles Implícitas bajo la Sección 1012(j), 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, someterá el Estado de Reconciliación Anual de Ingresos en el que conste el total de las cantidades pagadas, así como la contribución retenida o pagada por adelantado y el monto de la contribución depositada.

#### INSTRUCCIONES ESPECIFICAS

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

Es importante incluir el número de identificación patronal y la clase de contribuyente a los fines de procesar este formulario. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida o pagada por adelantado, contribución depositada y crédito por depósito en exceso. En la columna de cantidad pagada anotará, si aplica, los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6B. En la Parte II, detallará la cantidad pagada, la contribución retenida o pagada por adelantado, y la contribución depositada mensualmente. En la Columna D anote la diferencia entre las Columnas B y C. Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, incluirá el pago correspondiente con sus intereses y recargos con este estado, acompañado del Cupón de Depósito (Formulario 480.9, 480.9A, 480.9D ó 480.33, según aplique).

#### RADICACION Y PAGO

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

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

#### PENALIDADES

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

### GENERAL INSTRUCTIONS FORM 480.6B.1

#### WHO MUST FILE THIS STATEMENT

Every payer or withholding agent who is required to deduct and withhold at source or prepay the tax with respect to payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends, Partnership Distributions, Eligible Distributions under Section 1012(j), Deemed Eligible Distributions under Section 1012(j), Interest (except IRA and Educational Contribution Account), Dividends from Industrial Development Income, Pension Plan Distributions, Distributions from the Retirement Saving Account Program, and other payments, according with Form 480.6B, shall submit an Annual Reconciliation Statement of Income showing the total amounts paid, as well as the tax withheld or prepaid, and the sum of the tax deposited.

#### SPECIFIC INSTRUCTIONS

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

It is important to indicate the employer identification number and the type of taxpayer so that the form may be properly processed. In Part I, you must detail, for each type of income, the amount paid, tax withheld or prepaid, tax deposited, and credit for deposit in excess. In the column for the amount paid enter, if applicable, the payments made during the year for each type of income reported on Form 480.6B. In Part II, you must detail the amount paid, tax withheld or prepaid and tax deposited monthly. In Column D enter the difference between Columns B and C. Any tax deposited in excess will be claimed as a credit in the next year. If there is a balance due, the payment with interest and surcharges must be included with this statement, along with the Deposit Coupon (Form 480.9, 480.9A, 480.9D or 480.33, as applicable).

#### FILING AND PAYMENT

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

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

#### PENALTIES

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

<b>Formulario 480.30</b> Form Rev. 9 nov 06		Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico Departamento de Hacienda - Department of the Treasury				<b>200</b>		Número de Serie <b>EXHIBIT R</b>	
Liquidador                      Revisor		<b>200</b> <b>PLANILLA ANUAL DE CONTRIBUCION SOBRE INGRESOS RETENIDA EN EL ORIGEN O PAGADA POR</b> <b>ADELANTADO - NO RESIDENTES</b> <b>NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE OR PAID IN ADVANCE</b>						<input type="checkbox"/> PLANILLA ENMENDADA - AMENDED RETURN	
Investigado por:		Número de Identificación Patronal o Seguro Social Employer Identification or Social Security Number				Clase de Contribuyente - Type of Taxpayer <input type="checkbox"/> Individuo Individual <input type="checkbox"/> Corporación o Sociedad Corporation or Partnership		Sello de Recibido	
Fecha ___ / ___ / ___		Clase de Industria o Negocio Type of Industry or Business		Teléfono - Telephone (     )					
R   M   N		Clase Industrial		Código Municipal					
Nombre del Agente Retenedor - Withholding Agent's Name		Dirección Postal - Postal Address		Dirección Física - Physical Address					
Dirección Postal - Postal Address		Dirección de Correo Electrónico - E-mail Address		Cambio de Dirección - Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No					
Código Postal - Zip Code									
<b>Parte I - Part I</b>		1	2	3	4	5	6	7	
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida o Pagada por Adelantado Tax Withheld or Prepaid	Exceso de Contribución Depositada según Columna 6 del Año Anterior Excess of Tax Deposited as Reported in Column 6 for Prior Year	Contribución Retenida o Pagada por Adelantado luego de Ajustes (Columna 2 menos Columna 3) Tax Withheld or Prepaid after Adjustments (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Si la Columna 5 es mayor que la Columna 4, anote la diferencia aquí) Tax Deposited in Excess (If Column 5 is greater than Column 4, enter the difference here)	Balance a Pagar (Si la Columna 4 es mayor que la Columna 5, anote la diferencia aquí) Balance Due (If Column 4 is greater than Column 5, enter the difference here)		
1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations									
2. Distribuciones de Sociedades Partnership Distributions									
3. Venta de Propiedad - Sale of Property									
4. Dividendos - Dividends									
5. Distribuciones Elegibles bajo la Sección 1012(j) Eligible Distributions under Section 1012(j)									
6. Distribuciones Elegibles Implícitas bajo la Sección 1012(j) Deemed Eligible Distributions under Section 1012(j)									
7. Distribuciones bajo la Sección 1221(d) Distributions under Section 1221(d)									
8. Distribuciones Implícitas bajo la Sección 1221(d) Deemed Distributions under Section 1221(d)									
9. Regalías - Royalties									
10. Regalías sujetas a una tasa mayor de 10% bajo la Ley 135 de 1997 Royalties subject to a rate greater than 10% under Act 135 of 1997									
11. Intereses - Interest									
12. Rentas - Rents									
13. Distribuciones de Planes de Pensiones Pension Plan Distributions									
14. Distribuciones de Planes de Pensiones (Ley 87 de 13 de mayo de 2006) Pension Plan Distributions (Act 87 of May 13, 2006)									
15. Espectáculos Públicos - Public Shows									
16. Otros - Others									
TOTAL									

**Parte II - Part II**

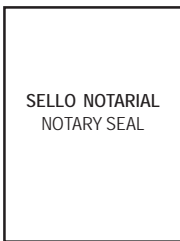
**Relación de Depósitos y Contribución Retenida o Pagada por Adelantado - Deposits and Tax Withheld or Paid in Advance Reconciliation**

Mes Month	Columna A Cantidad Pagada Column A - Amount Paid	Columna B Contribución Retenida o Pagada por Adelantado Column B - Tax Withheld or Prepaid	Columna C Contribución Depositada Column C - Tax Deposited	Columna D Diferencia Column D - Difference
Enero - January				
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Marzo - March				
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Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
<b>TOTAL</b>				
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 o pago por adelantado de la contribución, según sea el caso, se hizo de acuerdo con el Código de Rentas Internas de Puerto Rico de 1994, según enmendado, y sus reglamentos.

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



\_\_\_\_\_ Fecha - Date \_\_\_\_\_ Título - Title \_\_\_\_\_ Firma del Agente Retenedor, Representante u Oficial Autorizado  
Signature of Withholding Agent, Representative or Authorized Official

Núm. Affidavit \_\_\_\_\_  
Affidavit No.

Jurado y suscrito ante mí por \_\_\_\_\_, mayor de edad, \_\_\_\_\_ [profesión] y residente de \_\_\_\_\_,  
Sworn and subscribed before me by \_\_\_\_\_, of legal age, \_\_\_\_\_ [occupation] and resident of \_\_\_\_\_,  
por quien doy fe de conocer personalmente o haber identificado por medio de \_\_\_\_\_, en \_\_\_\_\_,  
personally known to me or identified by means of \_\_\_\_\_, at \_\_\_\_\_,  
\_\_\_\_\_ hoy día \_\_\_\_\_ de \_\_\_\_\_ de \_\_\_\_\_.  
this \_\_\_\_\_ day of \_\_\_\_\_ of \_\_\_\_\_.

\_\_\_\_\_ Título - Title \_\_\_\_\_ Firma del Oficial que Administra el Juramento - Signature of Officer Administering the Oath

**PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY**

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

**NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT**

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

**¿QUIEN DEBE RENDIR ESTA PLANILLA?**

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

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

■ Individuos o fiduciarios ciudadanos de los Estados Unidos no residentes .....	20%
■ Individuos o fiduciarios extranjeros no residentes .....	29%
■ Corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico .....	29%
■ Venta de propiedad por extranjeros no residentes .....	12.5%
■ Venta de propiedad por ciudadanos de los Estados Unidos no residentes .....	12.5%
■ Venta de propiedad por corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico...	25%
■ Ingreso proveniente de dividendos de corporaciones o beneficios de sociedades .....	10%
■ Distribuciones bajo las Secciones 1012(j) o 1221(d) .....	5%

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

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

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

**INSTRUCCIONES ESPECIFICAS**

Es importante incluir el número de identificación patronal o seguro social a los fines de procesar esta planilla. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida o pagada por adelantado y contribución depositada. En la columna de cantidad pagada anotará los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6C. En la Parte II, detallará la cantidad pagada, la contribución retenida o pagada por adelantado, y la contribución depositada mensualmente. En la Columna D anote la diferencia entre las Columnas B y C. **Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, incluirá el pago correspondiente con sus intereses y recargos con esta planilla, acompañado del Cupón de Depósito (Formulario 480.31, 480.32, 480.33 ó 480.9D, según aplique).**

**RADICACION Y PAGO**

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

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

**PENALIDADES**

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

**WHO MUST FILE THIS RETURN?**

Every person, 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, deemed distributions, share in partnership profits, or other fixed or determinable annual or periodic gains, profits and income of any nonresident individual or fiduciary, foreign corporations or partnerships not engaged in trade or business within Puerto Rico (but only to the extent that any of the above items constitutes gross income from sources within Puerto Rico), must file this return. The amounts received as distributions in complete or partial liquidation of a corporation or partnership will be considered as fixed or determinable annual or periodic income and will be subject to withholding to the extent that they constitute income from sources within Puerto Rico.

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

■ Nonresident United States citizens individuals or fiduciaries .....	20%
■ Nonresident alien individuals or fiduciaries .....	29%
■ Foreign corporations or partnerships not engaged in trade or business within Puerto Rico .....	29%
■ Sale of property by nonresident aliens .....	12.5%
■ Sale of property by nonresident citizens of the United States .....	12.5%
■ Sale of property by foreign corporations or partnerships not engaged in trade or business within Puerto Rico .....	25%
■ Income from dividends of corporations or partnerships benefits .....	10%
■ Distributions under Sections 1012(j) or 1221(d) .....	5%

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

**SPECIFIC INSTRUCTIONS**

It is important to indicate the employer identification or social security number in order to process this return. In Part I, you must detail for each type of income, the amount paid, tax withheld or prepaid 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 or prepaid, and tax deposited monthly. In Column D enter the difference between Columns B and C. **Any tax deposited in excess will be claimed as a credit for next year. If there is a balance due, the payment with interest and surcharges must be included with this return, along with the Deposit Coupon (Form 480.31, 480.32, 480.33 and/or 480.9D, as applicable).**

**FILING AND PAYMENT**

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

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

**PENALTIES**

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

**Magnetic Media Transmittal Form  
For Tax Year 2006**

**INFORMATIVE RETURNS**

**Mail the Magnetic Media and this Form to:**

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

or

**Bring the Magnetic Media and this Form to:**

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

**SUBMITTER INFORMATION**

**EIN:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Address:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Date Submitted:** \_\_\_\_\_

**Any inquiries may be directed to:**

**Submitter/Contact Person:** \_\_\_\_\_

**Submitter/Contact Phone:** \_\_\_\_\_

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

**EIN**

**Name**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Indicate which Forms are contained in the enclosed Magnetic Media:**

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

**Indicate if the Magnetic Media contains an:**

\_\_\_ **Original File**

\_\_\_ **Amended File**

\_\_\_ **Corrected File**

**The following Magnetic Media are enclosed:**

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

**Official Use Only**

Received by: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
MM DD YY

Quantity received: \_\_\_\_\_  
\_\_\_\_\_ Diskettes  
\_\_\_\_\_ CDs

Date referred to Production Control Section Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
MM DD YY



