

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

PUBLICATION 15-06

**INFORMATIVE RETURNS
ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2015**

**Analysis and Programming Division
January, 2016**



WHAT'S NEW

New Fields

1. The “Payee’s First Name” field (location 762-776) **was added** for filing purposes (but not showed on the paper form) on Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7C and 480.7D. (On paper form, field name shows “**Nombre – Name**”).
2. The “Payee’s Middle Name” field (location 777-791) **was added** for filing purposes (but not showed on the paper form) on Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7C and 480.7D. (On paper form, field name shows “**Nombre – Name**”).
3. The “Payee’s Last Name” field (location 792-811) **was added** for filing purposes (but not showed on the paper form) on Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7C and 480.7D. (On paper form, field name shows “**Nombre – Name**”).
4. The “Payee’s Mother’s Maiden Last Name” field (location 812-831) **was added** for filing purposes (but not showed on the paper form) on Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7C and 480.7D. (On paper form, field name shows “**Nombre – Name**”).
5. **480.6A**
 - The “Debt Discharge” field (location 441-452) **was added**.
6. **480.6B**
 - The “Waiver Type” field (location 563) **was added** for filing purposes (but not showed on the paper form).
 - The “Waiver Number” field (location 564-576) **was added** for filing purposes (but not showed on the paper form).
7. **480.6C**
 - The “Amount Paid Dividends Subject to 10% under Section 1062.11” (location 685-696) **was added**.

- The “Amount Withheld Dividends Subject to 10% under Section 1062.11” (location 697-706) **was added**.
- The “Amount Paid Dividends Subject to 15% under Section 1062.08” (location 707-718) **was added**.
- The “Amount Withheld Dividends Subject to 15% under Section 1062.08” (location 719-728) **was added**.

8. 480.6D

- Interest upon Obligations from the United States Government (location 497-508) **was added**.
- Interest upon Obligations from the Commonwealth of Puerto Rico (location 509-520) **was added**.
- Interest upon Certain Mortgages (location 521-532) **was added**.
- Other Interest (location 533-544) **was added**.
- Dividends from Limited Dividends Corporations (location 545-556) **was added**.
- Dividends from Cooperative Associations (location 557-568) **was added**.
- Dividends from an International Insurer or Holding Company of the International Insurer (location 569-580) **was added**.
- Dividends Subject to 5% and 8% Prepayment (location 581-592) **was added**.
- Debt Discharge (location 593-604) **was added**.

9. 480.7A

- The “Borrower’s First Name” field (location 762-776) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Borrower’s Middle Name” field (location 777-791) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).

- The “Borrower’s Last Name” field (location 792-811) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Borrower’s Mother’s Maiden Last Name” field (location 812-831) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).

10.480.7B

- Prepaid (8%) Under Section 1023.24 field (location 541-547) **was added**.
- The “Beneficiary’s First Name” field (location 762-776) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Beneficiary’s Middle Name” field (location 777-791) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Beneficiary’s Last Name” field (location 792-811) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Beneficiary’s Mother’s Maiden Last Name” field (location 812-831) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Contributor’s First Name” field (location 832-846) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Contributor’s Middle Name” field (location 847-861) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Contributor’s Last Name” field (location 862-881) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).
- The “Contributor’s Mother’s Maiden Last Name” field (location 882-901) **was added** for filing purposes. (On paper form, field name shows “**Nombre – Name**”).

11. 480.7C

- Tax Withheld from Lump Sum Distributions (8%) field (location 576-587) **was added.**
- Tax Withheld from Distributions of Non Qualified Plans field (location 588-599) **was added.**

12. 480.30

- The “Amount Paid” on “Dividends 5%” field (location 590-601) **was added.**
- The “Tax Withheld” on “Dividends 5%” field (location 602-613) **was added.**
- The “Excess of Tax Deposited as Reported in Column 7 for Prior Year” on “Dividends 5%” field (location 614-625) **was added.**
- The “Tax Withheld after Adjustments” on “Dividends 5%” field (location 626-637) **was added.**
- The “Tax Deposited” on “Dividends 5%” field (location 638-649) **was added.**
- The “Tax Deposited in Excess” on “Dividends 5%” field (location 650-661) **was added.**
- The “Balance Due” on “Dividends 5%” field (location 662-673) **was added.**
- The “Amount Paid” on “Dividends 10%” field (location 1862-1873) **was added.**
- The “Tax Withheld” on “Dividends 10%” field (location 1874-1885) **was added.**
- Credit for Tax on Deemed Dividends (Section 1062.13) on “Dividends 10%” field (location 1886-1897) **was added.**
- The “Excess of Tax Deposited as Reported in Column 7 for Prior Year” on “Dividends 10%” field (location 1898-1909) **was added.**
- The “Tax Withheld after Adjustments” on “Dividends 10%” field (location 1910-1921) **was added.**
- The “Tax Deposited” on “Dividends 10%” field (location 1922-1933) **was added.**

- The “Tax Deposited in Excess” on “Dividends 10%” field (location 1934-1945) **was added.**
- The “Balance Due” on “Dividends 10%” field (location 1946-1957) **was added.**
- The “Amount Paid” on “Dividends 15%” field (location 1958-1969) **was added.**
- The “Tax Withheld” on “Dividends 15%” field (location 1970-1981) **was added.**
- Credit for Tax on Deemed Dividends (Section 1062.13) on “Dividends 15%” field (location 1982-1993) **was added.**
- The “Excess of Tax Deposited as Reported in Column 7 for Prior Year” on “Dividends 15%” field (location 1994-2005) **was added.**
- The “Tax Withheld after Adjustments” on “Dividends 15%” field (location 2006-2017) **was added.**
- The “Tax Deposited” on “Dividends 15%” field (location 2018-2029) **was added.**
- The “Tax Deposited in Excess” on “Dividends 15%” field (location 2030-2041) **was added.**
- The “Balance Due” on “Dividends 15%” field (location 2042-2053) **was added.**

Removed Fields

1. 480.6D

- The “Interest” field (location 417-428) **was deleted.**
- The “Dividends and Distributions” field (location 429-440) **was deleted.**
- The “Interest – Code A” field (location 441) **was deleted.**
- The “Interest – Code B” field (location 442) **was deleted.**
- The “Interest – Code C” field (location 443) **was deleted.**
- The “Dividends and Distributions – Code A” field (location 445) **was deleted.**
- The “Dividends and Distributions – Code B” field (location 446) **was deleted.**

2. **480.30**

- The “Amount Paid” on “Dividends” field (location 590-601) **was deleted.**
- The “Tax Withheld” on “Dividends” field (location 602-613) **was deleted.**
- The “Excess of Tax Deposited as Reported in Column 7 for Prior Year” on “Dividends” field (location 614-625) **was deleted.**
- The “Tax Withheld after Adjustments” on “Dividends” field (location 626-637) **was deleted.**
- The “Tax Deposited” on “Dividends” field (location 638-649) **was deleted.**
- The “Tax Deposited in Excess” on “Dividends” field (location 650- 661) **was deleted.**
- The “Balance Due” on “Dividends” field (location 662-673) **was deleted.**

Modified Name Field

1. **480.6B**

- The “Amount Paid Dividends Subject to 10%”, changed to “Amount Paid Dividends Subject to 5%” field (location 387-398).
- The “Amount Withheld Dividends Subject to 10%”, changed to “Amount Withheld Dividends Subject to 5%” field (location 399-408).

2. **480.6B.1**

- The “Amount Paid” on “Dividends 10%” changed to “Amount Paid” on “Dividends 5%” field (location 620-631).
- The “Tax Withheld” on “Dividends 10%” changed to “Tax Withheld” on “Dividends 5%” field (location 632-643).
- The “Excess of Tax Deposited as Reported in Column 6 for Prior Year” on “Dividends 10%” changed to “Excess of Tax Deposited as Reported in Column 6 for prior year” on “Dividends 5%” field (location 644-655).
- The “Tax Withheld after Adjustments” on “Dividends 10%” changed to “Tax Withheld after Adjustments” on “Dividends 5%” field (location 656-667).
- The “Tax Deposited” on “Dividends 10%” changed to “Tax Deposited” on “Dividends 5%” field (location 668-679).

- The “Tax Deposited in Excess” on “Dividends 10%” changed to “Tax Deposited in Excess” on “Dividends 5%”field (location 680-691).
- The “Balance Due” on “Dividends 10%” changed to “Balance Due” on “Dividends 5%”field (location 692-703).

3. 480.6C

- The “Amount Paid Dividends” changed to “Amount Paid Dividends Subject to 5% under Section 1023.25” field (location 387-398).
- The “Amount Withheld Dividends” changed to “Amount Withheld Dividends Subject to 5% under Section 1023.25” field (location 399-408).

4. 480.6D

- The “Other Payments not Subject to Alternate Basic Tax” changed to “Total Amount Paid Other Payments” field (location 473-484).

Other Changes

The “Waiver Type” field and the “Waiver Number” field on Form 480.6B will be required when no amount withheld is reported. Both fields will be reported only on the file. No box is included on the form.

FILING REMINDERS

- ✓ The Department of the Treasury (Department) has established as a requirement, to include on every printed form a confirmation number given by the system after the electronic submission, which consists of six digits starting with one letter. This will guarantee that every printed form had already been filed effectively.

Example of Confirmation:



Estado Libre Asociado de Puerto Rico

DEPARTAMENTO DE HACIENDA

Area de Rentas Internas

Confirmación de Transferencia Electrónica

W2 e Informativas

Colecturía Virtual

Año Contributivo: 2015

Nombre:

HACIENDA PUERTO RICO INC

Número de Identificación Patronal:

660778876

Transmitido por:

Identificación Patronal	Tipo de Formulario	Cantidad	Original	Enmendadas	Fecha y Hora de Radicación	Número de Confirmación	Estatus
660778876	480.5	1	1	0	1/15/2016 10:51:42 AM	W300161	OK
660778876	480.6A	1101	1101	0	1/15/2016 10:51:42 AM	W300161	OK

- ✓ The Department will not accept printed forms without the confirmation number (handwritten or typed confirmation numbers on the forms will automatically invalidate the forms).

Example of Electronic Filing Confirmation Number Box on Form 480.6A:

Formulario 480.6A
Form Rev. 09.15

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

DECLARACIÓN INFORMATIVA - INGRESOS NO SUJETOS A RETENCIÓN
INFORMATIVE RETURN - INCOME NOT SUBJECT TO WITHHOLDING

AÑO CONTRIBUTIVO: 2015
TAXABLE YEAR: 2015

Enmendado - Amended: (DD / MM / AAY)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION		Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid
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. Comisiones y Honorarios Commissions and Fees	
Código Postal - Zip Code		4. Rentas Rents	
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		6. Intereses (excepto IRA y Cuenta de Aportación Educativa) Interest (except IRA and Educational Contribution Account)	
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		8. Dividendos Dividends	
Nombre - Name		7. Distribuciones de Sociedades (Ver Instrucciones) Partnership Distributions (See Instructions)	
Dirección - Address		9. Condonación de Deuda Debt Discharge	
Código Postal - Zip Code		8. Otros Pagos Other Payments	
Número de Cuenta Bancaria Bank Account Number		10. Rédito Bruto Gross Proceeds	
Razones para el Cambio - Reasons for the Change			
Número Control - Control Number	Número Control Informativa Original Control No. Original Informative Return		

FECHA DE RADICACIÓN: 28 DE FEBRERO, VEA INSTRUCCIONES
FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS

Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias a quien recibe el pago. Conserve copia para sus récords. - Send to Department of the Treasury electronically. Deliver two copies to payee. Keep copy for your records.

- ✓ The same design of printed Informative Returns will be used for all purposes: to deliver two copies to the Payee, Borrower, Beneficiary or Contributor (as applicable), Payer (480.7D), and to keep a copy for your records. That is, there are no longer an ORIGINAL FOR THE RETURNS PROCESSING BUREAU, DUPLICATE, TRIPPLICATE or QUADRUPLICATE. Remember, the Department of the Treasury only accepts electronic filing.
- ✓ It is important to upload the data file in advance before its due date in order to avoid late filing. By doing so, you will have time to correct any error during the validation process.
- ✓ The Department has established as a requirement, to include on every Amended form the Reasons for the Change information and a Control Number for the amended form.
- ✓ Control numbers for amended forms must be requested for each type of form.

- ✓ The “Control No. of Original Informative Return” field (location 2446-2454) on Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7A, 480.7B, 480.7C and 480.7D must be completed when filing amended forms.
- ✓ The “Reasons for the Change” field (location 2455-2594) on Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7A, 480.7B, 480.7C and 480.7D must be completed when filing amended forms.
- ✓ Every file received after the due date will be subject to penalties.
- ✓ The Department is not responsible for the method or program used to file the forms (programs of any service provider).
- ✓ The file must be uploaded first to obtain the confirmation number from the system.
- ✓ Handwritten or typed confirmation numbers on the forms will automatically invalidate the forms.
- ✓ An original file cannot contain amended information of the forms. Amended files must be submitted separately.
- ✓ DO NOT CREATE A FILE THAT CONTAINS ANY OTHER DATA than the specified in this Publication.
- ✓ If you file through electronic transfer, DO NOT SEND PDF OR PAPER FORMS.
- ✓ If you have already filed by electronic transfer, DO NOT FILE ANOTHER UNLESS IT HAS BEEN CORRECTED (avoid duplication).
- ✓ You must request authorization from the Forms and Publications Division to reproduce substitute forms of the Informative Returns, no later than January 4, 2016.
- ✓ Data filed on diskette, CD’s or any other magnetic media will not be processed. Therefore, the forms will be considered as not filed with the Department. Do not send PDF or paper forms.
- ✓ Control Number – consists of 9 digits. Refer to the Notification to Employers and Withholding Agents Access Code and Control Numbers letter for the tax year 2015 for the specific control numbers assigned for each type of form.
 - Control Number for Amended forms – must be requested for each type of form.

- ✓ **The Informative Returns filing will only be accepted through electronic transfer. The Department provides for the electronic submission of these forms through our site on the Internet www.hacienda.pr.gov under “Hacienda Virtual” for “Validation and Transmission of Informative Files”.**

AVOID COMMON MISTAKES

- ✓ The system will not accept to file with errors. In this case you must file early, at least one week before the due date, in order to avoid late filing penalties.
- ✓ You must complete the Electronic Filing before printing the originals with the confirmation number to be distributed.
- ✓ Amended files must be submitted separately. Therefore, you cannot include originals on the amended files.
- ✓ 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 Review Items 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 on Form 480.7, Line 11-J. Total (location 633-644) summarizes the amounts reported on Lines 11-A. through 11-I.
- ✓ Be sure to use the control numbers assigned for tax year 2015 in order to avoid a Review Item Notification.
- ✓ An extension of time to file the Informative Returns cannot be requested, since the Puerto Rico Internal Revenue Code of 2011, as amended, does not provide for such extension.

GENERAL INFORMATION

Filing Requirements

What's in this booklet?

Instructions for filing the following Forms to the Department of the Treasury on electronic transfer:

Form 480.6A	Informative Return – Income Not Subject to Withholding	Exhibit A and M
Form 480.6B	Informative Return – Income Subject to Withholding	Exhibit B and N
Form 480.6C	Informative Return – Income Subject to Withholding – Nonresidents	Exhibit C and O
Form 480.6D	Informative Return – Exempt and Excluded Income and Exempt Income Subject to Alternate Basic Tax	Exhibit D and P
Form 480.7	Informative Return – Individual Retirement Account	Exhibit E and Q
Form 480.7A	Informative Return – Mortgage Interest	Exhibit F and R
Form 480.7B	Informative Return – Educational Contribution Account	Exhibit G and S
Form 480.7C	Informative Return – Retirement Plans and Annuities	Exhibit H and T
Form 480.7D	Informative Return – Automobile Lease Payments	Exhibit I and U
Form 480.5	Summary of the Informative Returns	Exhibit J and V
Form 480.6B.1	Annual Reconciliation Statement of Income Subject to Withholding	Exhibit K and W
Form 480.30	Nonresident Annual Return for Income Tax Withheld at Source	Exhibit L and X

Who must use these instructions?

Employers submitting Informative Returns using private programs, that is, any program other than our Hacienda's web program.

What if 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.

The file will be rejected and you will be subject to penalties.

How may I send you the Forms information?

Use Electronic Filing only.

Is this the only alternative for filing the Forms?

You may file the Informative Returns accessing our website **www.hacienda.pr.gov** under “Patronos y Agentes Retenedores” at Other Services / Validation and Transmission of Informative Files, according to the specifications provided in this Publication.

If you have less than 250 of these forms you can use the program developed by the Department of the Treasury: W-2 & Informative Returns Online Program 2015, available on the Department of the Treasury’s website. Otherwise, use the specifications provided in this publication.

Do you have test software that I can use to verify the accuracy of my file?

We have a validation software to verify the accuracy of the file at the time of the electronic submission (upload).

How can I obtain the 2015 layout of the Informative Returns?

You may contact the Forms and Publications Division at (787) 722-0216 option #7 or send an e-mail to Forms@hacienda.gobierno.pr.

Filing Deadline

When is my file due to you?

Form	Due Date
480.7A, 480.7D and 480.5	February 1, 2016
480.6A, 480.6B, 480.6D, 480.6B.1 and 480.5	February 29, 2016
480.6C, 480.5 and 480.30	April 15, 2016
480.7, 480.7B, 480.7C and 480.5	February 29 or August 30, 2016 (See instructions of the Forms)

Can I request extension of time to file Informative Returns?

No, the Puerto Rico Internal Revenue Code of 2011, as amended, does not provide for extension of time to file the Informative Returns. You must meet the filing deadlines.

What if I file late?

You will be subject to the penalties imposed by the Puerto Rico Internal Revenue Code of 2011, as amended.

Obtaining the Access Code and Control Numbers

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

Yes. Each record must include a different Control Number.

Do I need the Control Numbers for amended forms before I submit my file?

Yes. Each record must include a Control Number for each amended type of form.

How do I get the Control Numbers?

You will receive by mail the Notification to Employers and Withholding Agents, Access Code and Control Numbers for Tax Year 2015 from the Department of the Treasury with the control numbers.

This Notification is also available in our website www.hacienda.pr.gov under “Hacienda Virtual” at “Colecturía Virtual”.

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

You must send an e-mail requesting it to w2Info@hacienda.gobierno.pr, a fax to (787) 522-5040 or call (787) 722-0216 option 4, Monday through Friday from 8:00 a.m. to 4:30 p.m.

Where should I enter the Control Numbers?

In the “Control Number” field, location 2-10, in each record of each Form Type. The length for the control numbers assigned by the Department of the Treasury is for nine (9) numeric characters (digits).

Can I request additional control numbers?

Yes. You can send an e-mail requesting them to w2Info@hacienda.gobierno.pr, by fax to (787) 522-5040 or call (787) 722-0216 option 4, Monday through Friday from 8:00 a.m. to 4:30 p.m.

Remember, if you are filing an amended record you must request Control Number for each amended type of form.

Processing a File

What if you can't process my file?

We have a validation software to verify the accuracy of the file at the time of the electronic submission (upload).

What should I do if the error message appears during filing?

Review and correct the error provided in the **MANUAL DE REFERENCIA CONDICIONES DE ERROR** at the Colecturía Virtual main page.

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 10 years after the due date of the report.**

Do you accept test files?

- No.

Which are the options available to submit Informative Returns file?

- The "**ORIGINAL**" files will be accepted just one time, original file for each type of form per tax year.
- The "**ADDING**" files (forms not filed on the original file) will include new (original) forms. In this situation, the summary (summaries), as applicable, will be the only amended forms included. Remember, the amended summary (summaries) must match with the original summary (summaries) filed.
- The "**AMENDED**" files must contain all forms as amended. Remember, the amended summary (summaries) must match with the original summary (summaries) filed.

Correcting a Processed File

If I filed the Informative Returns using electronic transfer and received a Review Item Notification, what is the process to correct this notification?

If you received this notification you must review the errors indicated and correct the same according to the instructions provided in this Publication, and submit a new file including the data provided in the original file. Remember, do not send paper Informative Returns, CD or any other media.

Amended Forms

Can I include an amended form on the original file?

No. Amended files must be submitted on a separate file. Therefore, you cannot include originals on the amended files. For this purpose, it is important to enter "A" (A = Amended) on Document Type.

Which control number do I use for the amended form?

You must request control numbers for each type of amended Informative Return (except summaries).

If I file the wrong form, how can it be amended?

The form needs to be filed as amended with zeros entering "A" (A = Amended) on Document Type, or can be deleted from the original file entering "X" (X = Delete) on Document Type.

Can the original file include amended forms?

No. Original forms cannot be on the same file with amended forms. (Only when a forgotten form is added to the file, the summary (summaries) will be amended).

Adding Forms

If I forget to include one or more forms on the original file already uploaded, how do I file them?

The forms must be filed by clicking on option "ADDING" (not option "ORIGINAL" or "AMENDED"). In this case, only the summary (summaries) will be amended and must match with the original summary (summaries) filed.

FILE 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.

File Data Requirements

What are the media requirements?

- 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:\F4806BY15
- The record format must be fixed.

FILE DESCRIPTION

All the Following Records are Required:

1. Forms 480.6A, 480.6D, 480.7, 480.7A, 480.7B, 480.7C and 480.7D:

Code SU	Submitter Record	Required
Code PA	Employer Record	Required
Forms		Required
Forms		Required
Forms		Required
Forms 480.5	Summary	Required

2. Forms 480.6B:

Code SU	Submitter Record	Required
Code PA	Submitter Record	Required
Forms 480.6B		Required
Forms 480.6B		Required
Forms 480.6B		Required
Forms 480.6B.1	Summary 480.6B	Required
Forms 480.5	Summary	Required

3. Forms 480.6C:

Code SU	Submitter Record	Required
Code PA	Submitter Record	Required
Forms 480.6C		Required
Forms 480.6C		Required
Forms 480.6C		Required
Forms 480.30	Summary 480.6C	Required
Forms 480.5	Summary	Required

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)v99 and the amount is \$1,225.50-, fill the twelve positions with -00000122550.
 - ◆ 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.

- Do not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.

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

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- Do not enter SSN with all digits repeated (for example, 111-11-1111).
- May not begin with 666 or 9.
- May not be blanks or zeros.

Form Type

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

- Type **2** - Indicates Form **480.6A**
- Type **3** - Indicates Form **480.6B**
- Type **4** - Indicates Form **480.7**
- Type **5** - Indicates Form **480.6C**
- Type **6** - Indicates Form **480.7A**
- Type **7** - Indicates Form **480.7B**
- Type **8** - Indicates Form **480.6B.1**
- Type **9** - Indicates Form **480.30**
- Type **X** - Indicates Form **480.6D**
- Type **Y** - Indicates Form **480.7C**
- Type **Z** - Indicates Form **480.7D**
- For Form **480.5** see **Exhibit J**

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.

ASSISTANCE

Programming and Reporting Questions

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

Tax Related Questions

If you have questions regarding the rules of withholding tax provided by the Puerto Rico Internal Revenue Code of 2011, as amended, you should contact the **General Consulting Section** at (787) 722-0216 option 4, Monday through Friday from 8:00 a.m. to 4:30 p.m.

APPENDIX A: POSTAL ABBREVIATIONS AND NUMERIC CODES

State	Abbreviation	Numeric Code*	State	Abbreviation	Numeric Code*
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New México	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

***Use on Code RS State Wage Record only**

Territories and Possessions	Abbreviation	Military Post Offices (Formerly APO and FPO)	Abbreviation
American Samoa	AS	Alaska and the Pacific	AP
Guam	GU	Canada, Europe, Africa and Middle East	AE
Northern Mariana Islands	MP	Central and South America	AA
Puerto Rico	PR		
Virgin Island	VI		

APPENDIX B: COUNTRY CODES

Country	Code
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM

Country	Code
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China, People's Republic of	CH
Christmas Island (Indian Ocean)	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Democratic Republic of)	CF
Congo (Republic of)	CF
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Curacao	UC
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
England	UK
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ

Country	Code
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Greece	GR
Greenland	GL
Grenada	GJ
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Island	HM
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ

Country	Code
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kosovo	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD

Country	Code
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Nambia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Níger	NG
Nigeria	NI
Niue	NE
No Man's Land	NM
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB
St Helena	SH
St Kitts and Nevis	SC

Country	Code
St Lucia	ST
St Martin	RN
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	RB
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten	NN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and the South Sandwich Islands	SX
South Sudan	OD
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE

Country	Code
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistán	UZ
Vanuatu	NH
Vatican City	VT

Country	Code
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

EXHIBIT A

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 7

FILE NAME : F4806AY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6A**

EXHIBIT A

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 7

FILE NAME: F4806AY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.6A**

EXHIBIT A

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 7

FILE NAME: F4806AY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
EMPLOYER/ AGENT EMPLOYER	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
4. IDENTIFICATION NUMBER (EIN)					INDICATOR CODE FIELD, (POSITION	
5. TYPE OF FORM	X(1)	C	1	17	ENTER 2 TO INDICATE FORM 480.6A.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.6A

EXHIBIT A

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 7

FILE NAME : F4806AY15

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. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6A. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER 2 TO INDICATE FORM 480.6A	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING INTEREST INCOME (LOCATION 369-380) OR DIVIDENDS INCOME (LOC. 393-404)	
22. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.6A

EXHIBIT A

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 7

FILE NAME: F4806AY15

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	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. PAYMENTS SERVICES RENDERED BY INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6A ITEM 1	
31. PAYMENTS SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	333-344	SEE FORM 480.6A ITEM 2	
32. COMMISSIONS AND FEES	9(10) V99	C	12	345-356	SEE FORM 480.6A ITEM 3	
33. RENTS	9(10) V99	C	12	357-368	SEE FORM 480.6A ITEM 4	
34. INTEREST	9(10)V99	C	12	369-380	SEE FORM 480.6A ITEM 5	
35. PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	381-392	SEE FORM 480.6A ITEM 7	
36. DIVIDENDS	9(10)V99	C	12	393-404	SEE FORM 480.6A ITEM 6	
37. FILLER	X(12)	C	12	405-416	SPACES	*
38. OTHER PAYMENTS	9(10)V99	C	12	417-428	SEE FORM 480.6A ITEM 9	
39. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A ITEM 10	
40. DEBT DISCHARGE	9(10)V99	C	12	441-452	SEE FORM 480.6A ITEM 8	
41. FILLER	X(309)	C	309	453-761	SPACES	*
42. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
43. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
44. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
45. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
46. FILLER	X(1614)	C	1614	832-2445	SPACES	*
47. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
48. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
49. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6A**

EXHIBIT B

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

FILE NAME : F4806BY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6B**

EXHIBIT B

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

FILE NAME: F4806BY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.6B**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F4806BY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
EMPLOYER/ AGENT EMPLOYER 4. IDENTIFICATION NUMBER (EIN)	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
5. TYPE OF FORM	X(1)	C	1	17	ENTER 3 TO INDICATE FORM 480.6B.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.6B**

EXHIBIT B

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

FILE NAME: F4806BY15

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. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6B. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER 3 TO INDICATE FORM 480.6B	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING DIVIDENDS INCOME (LOCATION 387-398) OR INTEREST INCOME (LOC. 431-442 OR LOC. 497-508)	
22. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 8

FILE NAME: F4806BY15

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
26. STATE	X(2)	C	2	309-310		*
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. AMOUNT PAID SERVICES RENDERED INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6B ITEM 1	
31. AMOUNT WITHHELD SERVICES RENDERED INDIVIDUALS	9(8)V99	C	10	333-342	SEE FORM 480.6B ITEM 1	
32. AMOUNT PAID SERVICES CORPORATIONS PARTNERSHIPS	9(10)V99	C	12	343-354	SEE FORM 480.6B ITEM 2	
33. AMOUNT WITHHELD SERVICES CORPORATIONS PARTNERSHIPS	9(8)V99	C	10	355-364	SEE FORM 480.6B ITEM 2	
34. AMOUNT PAID JUDICIAL - EXTRAJUDICIAL	9(10)V99	C	12	365-376	SEE FORM 480.6B ITEM 3	
35. AMOUNT WITHHELD JUDICIAL - EXTRAJUDICIAL	9(8)V99	C	10	377-386	SEE FORM 480.6B ITEM 3	
36. AMOUNT PAID DIVIDENDS SUBJECT TO 5%	9(10)V99	C	12	387-398	SEE FORM 480.6B ITEM 4	
37. AMOUNT WITHHELD DIVIDENDS SUBJECT 5%	9(8)V99	C	10	399-408	SEE FORM 480.6B ITEM 4	
38. AMOUNT PAID PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	409-420	SEE FORM 480.6B ITEM 10	
39. AMOUNT WITHHELD PARTNERSHIPS DISTRIBUTIONS	9(8)V99	C	10	421-430	SEE FORM 480.6B ITEM 10	
40. AMOUNT PAID INTEREST UNDER SECTION 1023.04	9(10)V99	C	12	431-442	SEE FORM 480.6B ITEM 7	
41. AMOUNT WITHHELD INTEREST UNDER SECTION 1023.04	9(8)V99	C	10	443-452	SEE FORM 480.6B ITEM 7	
42. AMOUNT PAID DIVIDENDS SUBJECT TO 15%	9(10)V99	C	12	453-464	SEE FORM 480.6B ITEM 5	
43. AMOUNT WITHHELD DIVIDENDS SUBJECT 15%	9(8)V99	C	10	465-474	SEE FORM 480.6B ITEM 5	
44. AMOUNT PAID DIVIDENDS IND. DEV. (ACT 8 1/24/87)	9(10)V99	C	12	475-486	SEE FORM 480.6B ITEM 9	
45. AMOUNT WITHHELD DIVIDENDS IND. DEV. (ACT 8 1/24/87)	9(8)V99	C	10	487-496	SEE FORM 480.6B ITEM 9	
46. AMOUNT PAID INTEREST UNDER SECTION 1023.05(b)	9(10)V99	C	12	497-508	SEE FORM 480.6B ITEM 8	
47. AMOUNT WITHHELD INTEREST UNDER SECTION 1023.05(b)	9(8)V99	C	10	509-518	SEE FORM 480.6B ITEM 8	
48. AMOUNT PAID OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 11	
49. AMOUNT WITHHELD OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 11	
50. AMOUNT PAID COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	541-552	SEE FORM 480.6B ITEM 6	
51. AMOUNT WITHHELD COMPENSATION PAID BY SPORT'S TEAMS	9(8)V99	C	10	553-562	SEE FORM 480.6B ITEM 6	
52. WAIVER TYPE	X(1)	C	1	563-563	ENTER: P = PARTIAL T = TOTAL	
53. WAIVER NUMBER	X(13)	C	13	564-576	WAIVER FROM WITHHOLDING	
54. FILLER	X(185)	C	185	577-761	SPACES	*

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.6B**

EXHIBIT B

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 8 OF 8

FILE NAME: F4806BY15

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
55. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
56. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
57. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
58. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
59. FILLER	X(1614)	C	1614	832-2445	SPACES	*
60. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
61. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
62. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

FILE NAME : F4806CY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

FILE NAME: F4806CY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F4806CY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
EMPLOYER/ AGENT EMPLOYER	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
4. IDENTIFICATION NUMBER (EIN)					INDICATOR CODE FIELD, (POSITION	
5. TYPE OF FORM	X(1)	C	1	17	ENTER 5 TO INDICATE FORM 480.6C.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6C**

EXHIBIT C

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

FILE NAME: F4806CY15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	X	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6C. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	X	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER 5 TO INDICATE FORM 480.6C	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. 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	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING DIVIDENDS INCOME (LOCATION 387-398) OR INTEREST INCOME (LOC. 431-442)	
22. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.6C

EXHIBIT C

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 8

FILE NAME: F4806CY15

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. STATE	X(2)	C	2	309-310		*
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. AMOUNT PAID SALARIES ,WAGES OR COMPENSATIONS	9(10)V99	C	12	321-332	SEE FORM 480.6C ITEM 1	
31. AMOUNT WITHHELD SALARIES ,WAGES OR COMPENSATIONS	9(8)V99	C	10	333-342	SEE FORM 480.6C ITEM 1	
32. AMOUNT PAID PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	343-354	SEE FORM 480.6C ITEM 12	
33. AMOUNT WITHHELD PARTNERSHIPS DISTRIBUTIONS	9(8)V99	C	10	355-364	SEE FORM 480.6C ITEM 12	
34. AMOUNT PAID SALE OF PROPERTY	9(10)V99	C	12	365-376	SEE FORM 480.6C ITEM 3	
35. AMOUNT WITHHELD SALE OF PROPERTY	9(8)V99	C	10	377-386	SEE FORM 480.6C ITEM 3	
36. AMOUNT PAID DIVIDENDS SUBJECT TO 5% UNDER SECTION 1023.25	9(10)V99	C	12	387-398	SEE FORM 480.6C ITEM 4	
37. AMOUNT WITHHELD DIVIDENDS SUBJECT TO 5% UNDER SECTION 1023.25	9(8)V99	C	10	399-408	SEE FORM 480.6C ITEM 4	
38. AMOUNT PAID ROYALTIES	9(10)V99	C	12	409-420	SEE FORM 480.6C ITEM 7	
39. AMOUNT WITHHELD ROYALTIES	9(8)V99	C	10	421-430	SEE FORM 480.6C ITEM 7	
40. AMOUNT PAID INTEREST	9(10)V99	C	12	431-442	SEE FORM 480.6C ITEM 9	
41. AMOUNT WITHHELD INTEREST	9(8)V99	C	10	443-452	SEE FORM 480.6C ITEM 9	
42. AMOUNT PAID RENTS	9(10)V99	C	12	453-464	SEE FORM 480.6C ITEM 10	
43. AMOUNT WITHHELD RENTS	9(8)V99	C	10	465-474	SEE FORM 480.6C ITEM 10	
44. FILLER	X(22)	C	22	475-496	SPACES	*
45. AMOUNT PAID PUBLIC SHOWS	9(10)V99	C	12	497-508	SEE FORM 480.6C ITEM 11	
46. AMOUNT WITHHELD PUBLIC SHOWS	9(8)V99	C	10	509-518	SEE FORM 480.6C ITEM 11	
47. AMOUNT PAID OTHERS	9(10)V99	C	12	519-530	SEE FORM 480.6C ITEM 13	
48. AMOUNT WITHHELD OTHERS	9(8)V99	C	10	531-540	SEE FORM 480.6C ITEM 13	
49. PAYEE'S IDENTIFICATION	X(12)	C	12	541-552	USE ONLY WHEN THE PAYEE DOES NOT HAVE A SOCIAL SECURITY NUMBER. ENTER ANY OTHER IDENTIFICATION WHICH COULD BE ALPHANUMERIC.	
50. FILLER	X(88)	C	88	553-640	SPACES	*
51. AMOUNT PAID ROYALTIES SUBJ. RATE > 10% ACT 135 – 1997	9(10)V99	C	12	641-652	SEE FORM 480.6C ITEM 8	
52. AMOUNT WITHHELD ROYALTIES SUBJ. RATE > 10% ACT 135 – 1997	9(8)V99	C	10	653-662	SEE FORM 480.6C ITEM 8	

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.6C

EXHIBIT C

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 8 OF 8

FILE NAME: F4806CY15

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
53. AMOUNT PAID COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	663-674	SEE FORM 480.6C ITEM 2	
54. AMOUNT WITHHELD COMPENSATION PAID BY SPORT'S TEAMS	9(8)V99	C	10	675-684	SEE FORM 480.6C ITEM 2	
55. AMOUNT PAID DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(10)V99	C	12	685-696	SEE FORM 480.6C ITEM 5	
56. AMOUNT WITHHELD DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(8)V99	C	10	697-706	SEE FORM 480.6C ITEM 5	
57. AMOUNT PAID DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(10)V99	C	12	707-718	SEE FORM 480.6C ITEM 6	
58. AMOUNT WITHHELD DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(8)V99	C	10	719-728	SEE FORM 480.6C ITEM 6	
59. FILLER	X(33)	C	33	729-761	SPACES	*
60. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
61. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
62. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
63. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
64. FILLER	X(1614)	C	1614	832-2445	SPACES	*
65. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
66. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
67. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6C**

EXHIBIT D

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

FILE NAME : F4806DY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6D**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

FILE NAME: F4806DY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F4806DY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
EMPLOYER/ AGENT EMPLOYER	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
4. IDENTIFICATION NUMBER (EIN)						
5. TYPE OF FORM	X(1)	C	1	17	ENTER: X TO INDICATE FORM 480.6D.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6D**

EXHIBIT D

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

FILE NAME : F4806DY15

FILE NUMBER:

RECORD NAME: EXEMPT INCOME - FORM TYPE 480.6D

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6D. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER: X TO INDICATE FORM 480.6D	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195		*
22. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		*

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.6D

EXHIBIT D

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 8

FILE NAME: F4806DY15

FILE NUMBER:

RECORD NAME: EXEMPT INCOME – FORM TYPE 480.6D

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. ACCUMULATED GAIN ON NONQUALIFIED OPTIONS	9(10)V99	C	12	321-332	SEE FORM 480.6D ITEM 1	
31. DIST. OF AMOUNTS PREV. NOTIFIED AS DEEMED ELIGIBLE DIST. UNDER SEC. 1023.06(j) AND 1023.25(B)	9(10)V99	C	12	333-344	SEE FORM 480.6D ITEM 2	
32. COMPENSATION FOR INJURIES OR SICKNESS UNDER SECTION 1031.01(b)(3)	9(10)V99	C	12	345-356	SEE FORM 480.6D ITEM 3	
33. DISTRIBUTIONS FROM NON DEDUCTIBLE INDIVIDUAL RETIREMENT ACCOUNTS	9(10)V99	C	12	357-368	SEE FORM 480.6D ITEM 4	
34. FILLER	X(24)	C	24	369-392	SPACES	*
35. SPECIAL COMP. PAID DUE TO LIQUIDATION OR CLOSE OF BUSINESS ART. 10 OF ACT 80	9(10)V99	C	12	393-404	SEE FORM 480.6D ITEM 5	
36. FILLER	X(44)	C	44	405-448	SPACES	*
37. RENT FROM RESIDENTIAL PROPERTY UNDER ACT. 132-2010, AS AMENDED	9(10)V99	C	12	449-460	SEE FORM 480.6D ITEM 6	
38. FILLER	X(12)	C	12	461-472	SPACES	*
39. OTHER PAYMENTS TOTAL AMOUNT PAID	9(10)V99	C	12	473-484	SEE FORM 480.6D ITEM 16, COLUMN A	
40. OTHER PAYMENTS SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	485-496	SEE FORM 480.6D ITEM 16, COLUMN B	
41. INTEREST UPON OBLIGATIONS FROM THE UNITED STATES GOVERNMENT	9(10)V99	C	12	497-508	SEE FORM 480.6D ITEM 7	
42. INTEREST UPON OBLIGATIONS FROM THE COMMONWEALTH OF PUERTO RICO	9(10)V99	C	12	509-520	SEE FORM 480.6D ITEM 8	
43. INTEREST UPON CERTAIN MORTGAGES	9(10)V99	C	12	521-532	SEE FORM 480.6D ITEM 9	
44. OTHER INTEREST	9(10)V99	C	12	533-544	SEE FORM 480.6D ITEM 10	
45. DIVIDENDS FROM LIMITED DIVIDENDS CORPORATIONS	9(10)V99	C	12	545-556	SEE FORM 480.6D ITEM 11	
46. DIVIDENDS FROM COOPERATIVE ASSOCIATIONS	9(10)V99	C	12	557-568	SEE FORM 480.6D ITEM 12	
47. DIVIDENDS FROM AN INTERNATIONAL INSURER OR HOLDING COMPANY OF THE INTERNATIONAL INSURER	9(10)V99	C	12	569-580	SEE FORM 480.6D ITEM 13	
48. DIVIDENDS SUBJECT TO 5% AND 8% PREPAYMENT	9(10)V99	C	12	581-592	SEE FORM 480.6D ITEM 14	
49. DEBT DISCHARGE	9(10)V99	C	12	593-604	SEE FORM 480.6D ITEM 15	
50. FILLER	X(157)	C	157	605-761	SPACES	*
51. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
52. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
53. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
54. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	

* **REQUIRED FIELDS**

TAXABLE YEAR 2015 FORM 480.6D

EXHIBIT E

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

FILE NAME : F4807Y15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.7**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

FILE NAME: F4807Y15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F4807Y15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
EMPLOYER/ AGENT EMPLOYER	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
4. IDENTIFICATION NUMBER (EIN)					INDICATOR CODE FIELD, (POSITION	
5. TYPE OF FORM	X(1)	C	1	17	ENTER 4 TO INDICATE FORM 480.7.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.7**

EXHIBIT E

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

FILE NAME: F4807Y15

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. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER 4 TO INDICATE FORM 480.7	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. IRA ACCOUNT NUMBER	X(20)	C	20	176-195		*
22. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		*

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.7

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 8

FILE NAME: F4807Y15

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	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. TOTAL BALANCE OF THE ACCOUNT AT THE BEGINNING OF THE YEAR	9(10)V99	C	12	321-332	SEE FORM 480.7 ITEM 1	
31. CONTRIBUTIONS FOR THE TAXABLE YEAR	9(10)V99	C	12	333-344	SEE FORM 480.7 ITEM 2	
32. ROLLOVER CONTRIBUTIONS	9(10)V99	C	12	345-356	SEE FORM 480.7 ITEM 3	
33. ROLLOVER WITHDRAWALS	9(10)V99	C	12	357-368	SEE FORM 480.7 ITEM 4	
34. REFUND OF EXCESS CONTRIBUTIONS	9(10)V99	C	12	369-380	SEE FORM 480.7 ITEM 5	
35. PENALTY WITHHELD	9(10)V99	C	12	381-392	SEE FORM 480.7 ITEM 6	
36. TAX WITHHELD FROM INTEREST (17% LINE 11D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
37. TAX WITHHELD INCOME FROM SOURCES WITHIN PR (17% LINE 11E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
38. TAX WITHHELD FROM GOVERNMENT PENSIONERS (10% LINES 11G2 AND 11G3)	9(10)V99	C	12	417-428	SEE FORM 480.7 ITEM 9	
39. FILLER	X(24)	C	24	429-452	SPACES	*
40. TAX WITHHELD AT SOURCE TO NONRESIDENTS (SEE INSTRUCTIONS)	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 10	
BREAKDOWN OF AMOUNT DISTRIBUTED						
41. A- CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7 ITEM 11A	
42. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	477-488	SEE FORM 480.7 ITEM 11B	
43. C- EXEMPT INTEREST	9(10)V99	C	12	489-500	SEE FORM 480.7 ITEM 11C	
44. D- INTEREST FROM ELIGIBLE FINANCIAL INSTITUTIONS	9(10)V99	C	12	501-512	SEE FORM 480.7 ITEM 11D	
45. E- INCOME FROM SOURCES WITHIN P.R.	9(10)V99	C	12	513-524	SEE FORM 480.7 ITEM 11E	
46. F- OTHER INCOME	9(10)V99	C	12	525-536	SEE FORM 480.7 ITEM 11F	
47. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 11G1	
48. G- GOVERNMENT PENSIONERS 2. ELIGIBLE INTEREST	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 11G2	
49. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 11G3	
50. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 11G	
51. FILLER	X(36)	C	36	585-620	SPACES	*
52. H- PREPAID (10%) UNDER SECTION 1081.06	9(10)V99	C	12	621-632	SEE FORM 480.7 ITEM 11H	
53. K- TOTAL (ADD LINES 11A THROUGH 11J)	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 11K	

* **REQUIRED FIELD**

EXHIBIT F

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 7

FILE NAME : F4807AY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.7A**

EXHIBIT F

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 7

FILE NAME: F4807AY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.7A**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 7

FILE NAME: F4807AY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
EMPLOYER/ AGENT EMPLOYER	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
4. IDENTIFICATION NUMBER (EIN)						
5. TYPE OF FORM	X(1)	C	1	17	ENTER 6 TO INDICATE FORM 480.7A.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

TAXABLE YEAR 2015 FORM 480.7A

EXHIBIT F

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 7

FILE NAME: F4807AY15

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. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7A. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER 6 TO INDICATE FORM 480.7A	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
RECIPIENT'S INFORMATION						
11. EMPLOYER'S IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
BORROWER'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. NAME	X(30)	C	30	176-205	REQUIRED ONLY FOR CORPORATIONS	*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	206-240		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	241-275		
24. TOWN	X(13)	C	13	276-288		*
25. STATE	X(2)	C	2	289-290		*
26. ZIP-CODE	9(5)	C	5	291-295		*

* **REQUIRED FIELDS**

TAXABLE YEAR 2015 FORM 480.7A

EXHIBIT F

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 7

FILE NAME: F4807AY15

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
27. ZIP-CODE EXTENSION	9(4)	C	4	296-299	ZEROS, IF NOT AVAILABLE	
JOINT BORROWER'S INFORMATION						
28. SOCIAL SECURITY NUMBER	9(9)	C	9	300-308	ENTER THE SOCIAL SECURITY NUMBER	
29. NAME	X(30)	C	30	309-338		
30. FILLER	X	C	1	339-339	SPACES	*
31. INTEREST PAID BY BORROWER	9(10)V99	C	12	340-351	SEE FORM 480.7A ITEM 1	*
32. LOAN ORIGATION FEES(POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	352-363	SEE FORM 480.7A ITEM 2	*
33. LOAN ORIGATION FEES PAID OR FINANCED	X	C	1	364-364	P = PAID F = FINANCED	*
34. LOAN DISCOUNT (POINTS) PAID DIRECTLY BY BORROWER	9(10) V99	C	12	365-376	SEE FORM 480.7A ITEM 3	*
35. LOAN DISCOUNT PAID OR FINANCED	X	C	1	377-377	P = PAID F = FINANCED	*
36. REFUND OF INTEREST	9(10) V99	C	12	378-389	SEE FORM 480.7A ITEM 4	*
37. PROPERTY TAXES	9(10) V99	C	12	390-401	SEE FORM 480.7A ITEM 5	*
38. PRINCIPAL BALANCE	9(10) V99	C	12	402-413	SEE FORM 480.7A ITEM 6	*
39. FILLER	X	C	1	414-414	SPACES	*
40. LOAN ACCOUNT NUMBER	X(25)	C	25	415-439		*
41. LOAN TERM	9(3)	C	3	440-442	ENTER THE NUMBER OF YEARS OR MONTHS	*
42. FILLER	X(319)	C	319	443-761	SPACES	*
43. BORROWER'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
44. BORROWER'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
45. BORROWER'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
46. BORROWER'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
47. FILLER	X(1614)	C	1614	832-2445	SPACES	*
48. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
49. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
50. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

* **REQUIRED FIELDS**

TAXABLE YEAR 2015 FORM 480.7A

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

FILE NAME : F4807BY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

FILE NAME: F4807BY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F4807BY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
EMPLOYER/ AGENT EMPLOYER	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
4. IDENTIFICATION NUMBER (EIN)					INDICATOR CODE FIELD, (POSITION	
5. TYPE OF FORM	X(1)	C	1	17	ENTER 7 TO INDICATE FORM 480.7B.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.7B**

EXHIBIT G

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

FILE NAME: F4807BY15

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. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7B. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER 7 TO INDICATE FORM 480.7B	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X	C	1	22-22	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	23-31		*
11. NAME	X(30)	C	30	32-61		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	62-96	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	97-131	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	132-144		*
15. STATE	X(2)	C	2	145-146		*
16. ZIP-CODE	9(5)	C	5	147-151		*
17. FILLER	X	C	1	152-152	SPACES	*
BENEFICIARY'S INFORMATION						
18. SOCIAL SECURITY NUMBER	9(9)	C	9	153-161	ENTER THE SOCIAL SECURITY NUMBER	*
19. BIRTH YEAR	X(4)	C	4	162-165		
20. BIRTH MONTH	X(2)	C	2	166-167		
21. BIRTH DAY	X(2)	C	2	168-169		
22. NAME	X(30)	C	30	170-199	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	200-234		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	235-269		
25. TOWN	X(13)	C	13	270-282		*
26. STATE	X(2)	C	2	283-284		*

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.7B

EXHIBIT G

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 8

FILE NAME: F4807BY15

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. ZIP-CODE	9(5)	C	5	285-289		*
28. BANK ACCOUNT NUMBER	X(20)	C	20	290-309		*
29. FILLER	X	C	1	310-310	SPACES	*
CONTRIBUTOR'S INFORMATION						
30. SOCIAL SECURITY NUMBER	9(9)	C	9	311-319	ENTER THE SOCIAL SECURITY NUMBER	*
31. RELATIONSHIP	X(10)	C	10	320-329		*
32. NAME	X(30)	C	30	330-359	REQUIRED ONLY FOR CORPORATIONS	*
33. ADDRESS LINE NUMBER 1	X(35)	C	35	360-394		*
34. ADDRESS LINE NUMBER 2	X(35)	C	35	395-429		
35. TOWN	X(13)	C	13	430-442		*
36. STATE	X(2)	C	2	443-444		*
37. ZIP-CODE	9(5)	C	5	445-449		*
38. TOTAL BALANCE OF ACCOUNT AT BEGINNING OF THE YEAR	9(5)V99	C	7	450-456	SEE FORM 480.7B ITEM 1	
39. CONTRIBUTIONS DURING TAXABLE YEAR	9(5)V99	C	7	457-463	SEE FORM 480.7B ITEM 2	
40. ROLLOVER CONTRIBUTIONS	9(5)V99	C	7	464-470	SEE FORM 480.7B ITEM 3	
41. ROLLOVER WITHDRAWALS	9(5)V99	C	7	471-477	SEE FORM 480.7B ITEM 4	
42. REFUND OF EXCESS CONTRIBUTIONS	9(5)V99	C	7	478-484	SEE FORM 480.7B ITEM 5	
43. TAX WITHHELD FROM INTEREST (17%)	9(5)V99	C	7	485-491	SEE FORM 480.7B ITEM 6	
44. TAX WITHHELD FROM DISTRIBUTIONS OF INCOME FROM SOURCES WITHIN P.R. (17%)	9(5)V99	C	7	492-498	SEE FORM 480.7B ITEM 7	
BREAKDOWN OF AMOUNT DISTRIBUTED						
45. CONTRIBUTIONS	9(5)V99	C	7	499-505	SEE FORM 480.7B ITEM 8A	
46. TAXABLE INTEREST	9(5)V99	C	7	506-512	SEE FORM 480.7B ITEM 8B-1	
47. EXEMPT INTEREST	9(5)V99	C	7	513-519	SEE FORM 480.7B ITEM 8B-2	
48. INCOME FROM SOURCES WITHIN P.R.	9(5)V99	C	7	520-526	SEE FORM 480.7B ITEM 8B-3	
49. INCOME FROM SOURCES WITHOUT P.R.	9(5)V99	C	7	527-533	SEE FORM 480.7B ITEM 8B-4	
50. TOTAL (ADD LINES 8A AND 8C)	9(5)V99	C	7	534-540	SEE FORM 480.7B ITEM 8D	
51. PREPAID (8%) UNDER SECTION 1023.24	9(5)V99	C	7	541-547	SEE FORM 480.7B ITEM 8C	
51. FILLER	X(214)	C	214	548-761	SPACES	*

*** REQUIRED FIELDS**

TAXABLE YEAR 2015 FORM 480.7B

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 8 OF 8

FILE NAME: F4807BY15

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
52. BENEFICIARY'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE BENEFICIARY'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
53. BENEFICIARY'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE BENEFICIARY'S. .LEFT JUSTIFIED AND FILL WITH BLANKS.	
54. BENEFICIARY'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE BENEFICIARY'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
55. BENEFICIARY'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE BENEFICIARY'S. .LEFT JUSTIFIED AND FILL WITH BLANKS.	
56. CONTRIBUTOR'S FIRST NAME	X(15)	C	15	832-846	ENTER THE FIRST NAME OF THE CONTRIBUTOR'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
57. CONTRIBUTOR'S MIDDLE NAME	X(15)	C	15	847-861	ENTER THE MIDDLE NAME OF THE CONTRIBUTOR'S. .LEFT JUSTIFIED AND FILL WITH BLANKS.	
58. CONTRIBUTOR'S LAST NAME	X(20)	C	20	862-881	ENTER THE LAST NAME OF THE CONTRIBUTOR'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
59. CONTRIBUTOR'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	882-901	ENTER THE SECOND LAST NAME OF THE CONTRIBUTOR'S. .LEFT JUSTIFIED AND FILL WITH BLANKS.	
60. FILLER	X(1544)	C	1544	902-2445	SPACES	*
61. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
62. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
63. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

FILE NAME : F4807CY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

EXHIBIT H

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

FILE NAME: F4807CY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.7C**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F4807CY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
4. EMPLOYER/ AGENT EMPLOYER IDENTIFICATION NUMBER (EIN)	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
5. TYPE OF FORM	X(1)	C	1	17	ENTER: Y TO INDICATE FORM 480.7C.	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

EXHIBIT H

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

FILE NAME: F4807CY15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7C. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER: Y TO INDICATE FORM 480.7C	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. ACCOUNT NUMBER	X(20)	C	20	176-195		*
22. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		*

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.7C

FILE NAME: F4807CY15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. FORM OF DISTRIBUTION	X	C	1	321-321	L = LUMP SUM A = ANNUITY P = PARTIAL	*
31. PLAN OR ANNUITY TYPE	X	C	1	322-322	G = GOVERNMENTAL P = PRIVATE N = NON QUALIFIED	*
32. ROLLOVER CONTRIBUTION	9(10)V99	C	12	323-334	SEE FORM 480.7C ITEM 1	
33. ROLLOVER DISTRIBUTION	9(10)V99	C	12	335-346	SEE FORM 480.7C ITEM 2	
34. COST OF PENSION OR ANNUITY	9(10)V99	C	12	347-358	SEE FORM 480.7C ITEM 3	
35. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (20%)	9(10)V99	C	12	359-370	SEE FORM 480.7C ITEM 6	
36. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (10%)	9(10)V99	C	12	371-382	SEE FORM 480.7C ITEM 7	
37. TAX WITHHELD FROM DIST. RETIREMENT SAVINGS ACCOUNT PROGRAM (10%)	9(10)V99	C	12	383-394	SEE FORM 480.7C ITEM 12	
38. TAX WITHHELD ROLLOVER RETIREMENT SAV. ACCT. PROG. TO A NON DED. IRA (10%)	9(10)V99	C	12	395-406	SEE FORM 480.7C ITEM 13	
39. TAX WITHHELD FROM NONRESIDENT'S DISTRIBUTIONS	9(10)V99	C	12	407-418	SEE FORM 480.7C ITEM 14	
40. AMOUNT DISTRIBUTED	9(10)V99	C	12	419-430	SEE FORM 480.7C ITEM 16	
41. AMOUNT OVER WHICH A PREPAYMENT WAS MADE UNDER SECTION 1023.21, 1081.01(b)(9) OR 1012D(b)(5)	9(10)V99	C	12	431-442	SEE FORM 480.7C ITEM 18	
42. TAXABLE AMOUNT	9(10)V99	C	12	443-454	SEE FORM 480.7C ITEM 17	
BREAKDOWN OF AMOUNT DISTRIBUTED						
43. FILLER	X(24)	C	24	455-478	SPACES	*
44. A- DEFERRED CONTRIBUTIONS	9(10)V99	C	12	479-490	SEE FORM 480.7C ITEM 19A	
45. B- AFTER-TAX CONTRIBUTIONS	9(10)V99	C	12	491-502	SEE FORM 480.7C ITEM 19B	
46. C- INCOME ACCRETION	9(10)V99	C	12	503-514	SEE FORM 480.7C ITEM 19C	
47. E- TOTAL (ADD LINES 19A THROUGH 19D)	9(10)V99	C	12	515-526	SEE FORM 480.7C ITEM 19E	
48. DISTRIBUTION CODE	X	C	1	527-527	VALID CODES=A, B, C, D, E, F, G, H, I, J, K, L	*
49. TAX WITHHELD FROM ROLLOVER OF A QUALIFIED PLAN TO NON DEDUCTIBLE IRA	9(10)V99	C	12	528-539	SEE FORM 480.7C ITEM 11	
50. TAX WITHHELD FROM OTHER DISTRIBUTION	9(10)V99	C	12	540-551	SEE FORM 480.7C ITEM 15	
51. D- OTHERS	9(10)V99	C	12	552-563	SEE FORM 480.7C ITEM 19D	
52. TAX WITHHELD FROM OTHER DISTRIBUTIONS OF QUALIFIED PLANS (10%)	9(10)V99	C	12	564-575	SEE FORM 480.7C ITEM 9	

* **REQUIRED FIELD**

EXHIBIT I

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

FILE NAME : F4807DY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "SU"	*
SUBMITTER'S EMPLOYER IDENTIFICATION 2. NUMBER (EIN)	X(9)	C	9	3-11	ENTER THE SUBMITTER'S EIN. THIS EIN SHOULD MATCH THE EIN ON THE EXTERNAL LABEL.	*
3. RESUB INDICATOR	X(1)	C	1	12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FOLLOWING CODES TO INDICATE THE SOFTWARE USED TO CREATE YOUR FILE: "98" = IN-HOUSE PROGRAM "99" = OFF-THE SHELF SOFTWARE	*
5. COMPANY NAME	X(57)	C	57	15-71	ENTER THE NAME OF THE COMPANY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
6. LOCATION ADDRESS	X(22)	C	22	72-93	ENTER THE COMPANY'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
7. DELIVERY ADDRESS	X(22)	C	22	94-115	ENTER THE COMPANY'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
8. CITY	X(22)	C	22	116-137	ENTER THE COMPANY'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
9. STATE ABBREVIATION	X(2)	C	2	138-139	ENTER THE COMPANY'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A.	*
10. ZIP CODE	X(5)	C	5	140-144	ENTER THE COMPANY'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
11. ZIP CODE EXTENSION	X(4)	C	4	145-148	ENTER THE COMPANY'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	*
12. BLANK	X(17)	C	17	149-165	FILL WITH BLANKS.	*
13. FOREIGN STATE/PROVINCE	X(23)	C	23	166-188	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
14. FOREIGN POSTAL CODE	X(15)	C	15	189-203	IF APPLICABLE, ENTER THE COMPANY'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
15. COUNTRY CODE	X(2)	C	2	204-205	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
16. SUBMITTER NAME	X(57)	C	57	206-262	ENTER THE NAME OF THE ORGANIZATION TO RECEIVE NOTIFICATION OF UNPROCESSABLE DATA. LEFT JUSTIFIED AND FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.7D**

EXHIBIT I

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

FILE NAME: F4807DY15

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
17. LOCATION ADDRESS	X(22)	C	22	263-284	ENTER THE SUBMITTER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
18. DELIVERY ADDRESS	X(22)	C	22	285-306	ENTER THE SUBMITTER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
19. CITY	X(22)	C	22	307-328	ENTER THE SUBMITTER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
20. STATE ABBREVIATION	X(2)	C	2	329-330	ENTER THE SUBMITTER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
21. ZIP CODE	X(5)	C	5	331-335	ENTER THE SUBMITTER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
22. ZIP CODE EXTENSION	X(4)	C	4	336-339	ENTER THE SUBMITTER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
23. BLANK	X(5)	C	5	340-344	FILL WITH BLANKS.	*
24. FOREIGN STATE/PROVINCE	X(23)	C	23	345-367	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
25. FOREIGN POSTAL CODE	X(15)	C	15	368-382	IF APPLICABLE, ENTER THE SUBMITTER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
26. COUNTRY CODE	X(2)	C	2	383-384	ENTER THE APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
27. CONTACT NAME	X(27)	C	27	385-411	ENTER THE NAME OF THE PERSON TO BE CONTACTED BY DEPARTMENT OF THE TREASURY CONCERNING PROCESSING PROBLEMS. LEFT JUSTIFIED AN FILL WITH BLANKS.	*
28. CONTACT PHONE NUMBER	X(15)	C	15	412-426	ENTER THE CONTACT'S TELEPHONE NUMBER (INCLUDING THE AREA CODE). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. BLANK	X(3)	C	3	432-434	FILL WITH BLANKS.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.7D**

EXHIBIT I

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F4807DY15

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
4. EMPLOYER/ AGENT EMPLOYER IDENTIFICATION NUMBER (EIN)	X(9)	C	9	8-16	IF YOU ENTERED A CODE IN THE AGENT INDICATOR CODE FIELD, (POSITION	
5. TYPE OF FORM	X(1)	C	1	17	ENTER: Z TO INDICATE FORM 480.7D	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: O = ORIGINAL E = AMENDED A = ADD	*
8. BLANK	X(17)	C	17	23-39	FILL WITH A BLANK.	*
9. EMPLOYER NAME	X(57)	C	57	40-96	ENTER THE NAME ASSOCIATED WITH THE EIN ENTERED IN LOCATION 8-16 LEFT JUSTIFIED AND FILL WITH BLANKS.	*
10. LOCATION ADDRESS	X(22)	C	22	97-118	ENTER THE EMPLOYER'S LOCATION ADDRESS (ATTENTION, SUITE, ROOM NUMBER, ETC.). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
11. DELIVERY ADDRESS	X(22)	C	22	119-140	ENTER THE EMPLOYER'S DELIVERY ADDRESS (STREET OR POST OFFICE BOX). LEFT JUSTIFIED AND FILL WITH BLANKS.	*
12. CITY	X(22)	C	22	141-162	ENTER THE EMPLOYER'S CITY. LEFT JUSTIFIED AND FILL WITH BLANKS.	*
13. STATE ABBREVIATION	X(2)	C	2	163-164	ENTER THE EMPLOYER'S STATE. USE A POSTAL ABBREVIATION AS SHOWN IN APPENDIX A. FOR A FOREIGN ADDRESS, FILL WITH BLANKS	*
14. ZIP CODE	X(5)	C	5	165-169	ENTER THE EMPLOYER'S ZIP CODE. FOR A FOREIGN ADDRESS, FILL WITH BLANKS.	*
15. ZIP CODE EXTENSION	X(4)	C	4	170-173	ENTER THE EMPLOYER'S FOUR-DIGIT EXTENSION OF THE ZIP CODE. IF NOT APPLICABLE, FILL WITH BLANKS.	
16. BLANK	X(5)	C	5	174-178	FILL WITH BLANKS.	*
17. FOREIGN STATE/PROVINCE	X(23)	C	23	179-201	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN STATE/PROVINCE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*

* **REQUIRED FIELDS**

TAXABLE YEAR 2015 FORM 480.7D

EXHIBIT I

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

FILE NAME: F4807DY15

FILE NUMBER:

RECORD NAME: PAYMENT FOR AUTOMOBILE LEASING - FORM TYPE 480.7D

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7D. RIGHT JUSTIFIED.	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER: Z TO INDICATE FORM 480.7D	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
PAYEE'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70	REQUIRED ONLY FOR CORPORATIONS	*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYER'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. PAYER'S TYPE	X	C	1	176-176	I = INDIVIDUAL P = PARTNERSHIP C = CORPORATION O = OTHER	*
22. CUSTOMER NUMBER	X(20)	C	20	177-196		
23. NAME	X(30)	C	30	197-226		*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	227-261		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	262-296		

* **REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.7D**

EXHIBIT I

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 8

FILE NAME: F4807DY15

FILE NUMBER:

RECORD NAME: PAYMENT FOR AUTOMOBILE LEASING - FORM TYPE 480.7D

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
26. TOWN	X(13)	C	13	297-309		*
27. STATE	X(2)	C	2	310-311		*
28. ZIP-CODE	9(5)	C	5	312-316		*
29. ZIP-CODE EXTENSION	9(4)	C	4	317-320	ZEROS, IF NOT AVAILABLE	
30. FILLER	X	C	1	321-321	SPACES	*
31. ACCOUNT NUMBER - 1	X(20)	C	20	322-341	SEE FORM 480.7D ITEM 1	
32. TOTAL PAYMENT RECEIVED - 1	9(10)V99	C	12	342-353	SEE FORM 480.7D ITEM 1	
33. PAYMENT THAT CONSTITUTES INTEREST - 1	9(10)V99	C	12	354-365	SEE FORM 480.7D ITEM 1	
34. ACCOUNT NUMBER - 2	X(20)	C	20	366-385	SEE FORM 480.7D ITEM 2	
35. TOTAL PAYMENT RECEIVED - 2	9(10)V99	C	12	386-397	SEE FORM 480.7D ITEM 2	
36. PAYMENT THAT CONSTITUTES INTEREST - 2	9(10)V99	C	12	398-409	SEE FORM 480.7D ITEM 2	
37. ACCOUNT NUMBER - 3	X(20)	C	20	410-429	SEE FORM 480.7D ITEM 3	
38. TOTAL PAYMENT RECEIVED - 3	9(10)V99	C	12	430-441	SEE FORM 480.7D ITEM 3	
39. PAYMENT THAT CONSTITUTES INTEREST - 3	9(10)V99	C	12	442-453	SEE FORM 480.7D ITEM 3	
40. ACCOUNT NUMBER - 4	X(20)	C	20	454-473	SEE FORM 480.7D ITEM 4	
41. TOTAL PAYMENT RECEIVED - 4	9(10)V99	C	12	474-485	SEE FORM 480.7D ITEM 4	
42. PAYMENT THAT CONSTITUTES INTEREST - 4	9(10)V99	C	12	486-497	SEE FORM 480.7D ITEM 4	
43. ACCOUNT NUMBER - 5	X(20)	C	20	498-517	SEE FORM 480.7D ITEM 5	
44. TOTAL PAYMENT RECEIVED - 5	9(10)V99	C	12	518-529	SEE FORM 480.7D ITEM 5	
45. PAYMENT THAT CONSTITUTES INTEREST - 5	9(10)V99	C	12	530-541	SEE FORM 480.7D ITEM 5	
46. ACCOUNT NUMBER - 6	X(20)	C	20	542-561	SEE FORM 480.7D ITEM 6	
47. TOTAL PAYMENT RECEIVED - 6	9(10)V99	C	12	562-573	SEE FORM 480.7D ITEM 6	
48. PAYMENT THAT CONSTITUTES INTEREST - 6	9(10)V99	C	12	574-585	SEE FORM 480.7D ITEM 6	
49. ACCOUNT NUMBER - 7	X(20)	C	20	586-605	SEE FORM 480.7D ITEM 7	
50. TOTAL PAYMENT RECEIVED - 7	9(10)V99	C	12	606-617	SEE FORM 480.7D ITEM 7	
51. PAYMENT THAT CONSTITUTES INTEREST - 7	9(10)V99	C	12	618-629	SEE FORM 480.7D ITEM 7	
52. ACCOUNT NUMBER - 8	X(20)	C	20	630-649	SEE FORM 480.7D ITEM 8	
53. TOTAL PAYMENT RECEIVED - 8	9(10)V99	C	12	650-661	SEE FORM 480.7D ITEM 8	

***REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.7D**

EXHIBIT I

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 8 OF 8

FILE NAME: F4807DY15

FILE NUMBER:

RECORD NAME: PAYMENT FOR AUTOMOBILE LEASING - FORM TYPE 480.7D

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. PAYMENT THAT CONSTITUTES INTEREST - 8	9(10)V99	C	12	662-673	SEE FORM 480.7D ITEM 8	
55. ACCOUNT NUMBER - 9	X(20)	C	20	674-693	SEE FORM 480.7D ITEM 9	
56. TOTAL PAYMENT RECEIVED - 9	9(10)V99	C	12	694-705	SEE FORM 480.7D ITEM 9	
57. PAYMENT THAT CONSTITUTES INTEREST - 9	9(10)V99	C	12	706-717	SEE FORM 480.7D ITEM 9	
58. ACCOUNT NUMBER - 10	X(20)	C	20	718-737	SEE FORM 480.7D ITEM 10	
59. TOTAL PAYMENT RECEIVED - 10	9(10)V99	C	12	738-749	SEE FORM 480.7D ITEM 10	
60. PAYMENT THAT CONSTITUTES INTEREST - 10	9(10)V99	C	12	750-761	SEE FORM 480.7D ITEM 10	
61. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
62. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. .LEFT JUSTIFIED AND FILL WITH BLANKS.	
63. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*
64. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE'S. .LEFT JUSTIFIED AND FILL WITH BLANKS.	
65. FILLER	X(1614)	C	1614	832-2445	SPACES	
66. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
67. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
68. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

***REQUIRED FIELDS**

EXHIBIT J

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 1

FILE NAME: F4805Y15

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. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROES	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	ENTER: 2= 480.6A 3= 480.6B 4= 480.7 5= 480.6C 6= 480.7A 7= 480.7B X= 480.6D Y= 480.7C Z= 480.7D	*
5. RECORD TYPE	9	C	1	14-14	2= SUMMARY	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	SPACES	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
9. FILLER	X(2)	C	2	22-23	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	24-32		*
11. NAME	X(30)	C	30	33-62		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	63-97	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	98-132	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	133-145		*
15. STATE	X(2)	C	2	146-147		*
16. ZIP-CODE	9(5)	C	5	148-152		*
17. ZIP-CODE EXTENSION	9(4)	C	4	153-156	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	157-158	SPACES	*
19. NUMBER OF DOCUMENTS	9(10)	C	10	159-168	NUMBER OF DOCUMENTS BY TYPE OF FORM. RIGHT JUSTIFIED	*
20. TOTAL AMOUNT WITHHELD	9(13)V99	C	15	169-183	TOTAL AMOUNT WITHHELD BY TYPE OF FORM	*
21. TOTAL AMOUNT PAID	9(13)V99	C	15	184-198	TOTAL PAID BY TYPE OF FORM	*
22. TYPE OF TAXPAYER	X	C	1	199-199	I= INDIVIDUAL P= PARTNERSHIP C= CORPORATION T= TRUST O= OTHERS	*
23. FILLER	X(2246)	C	2246	200-2445	SPACES	*
24. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
25. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
26. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.5

EXHIBIT K

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE : 1 OF 7

FILE NAME: F4806B1Y15

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. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROES	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	9	C	1	13-13	ENTER 8 TO INDICATE FORM 480.6B.1	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X	C	1	16-16	SPACES	*
8. FILLER	X	C	1	17-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
10. FILLER	X(6)	C	6	22-27	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
12. EMPLOYER IDENTIFICATION NUMBER	9(09)	C	9	48-56	EMPLOYER IDENTIFICATION NUMBER	*
13. BUSINESS NAME	X(30)	C	30	57-86		*
14. WITHHOLDING AGENT'S NAME	X(30)	C	30	87-116		*
15. TELEPHONE	9(10)	C	10	117-126	TELEPHONE NUMBER 1	*
16. POSTAL ADDRESS 1	X(35)	C	35	127-161	POSTAL ADDRESS 1	*
17. POSTAL ADDRESS 2	X(35)	C	35	162-196	POSTAL ADDRESS2	
18. TOWN	X(13)	C	13	197-209		*
19. STATE	X(2)	C	2	210-211		*
20. ZIP-CODE	9(5)	C	5	212-216	ZEROS, IF NOT AVAILABLE	*
21. ZIP-CODE EXTENSION	9(4)	C	4	217-220	ZEROS, IF NOT AVAILABLE	
22. FILLER	X(2)	C	2	221-222	SPACES	*
23. PHYSICAL ADDRESS 1	X(35)	C	35	223-257	PHYSICAL ADDRESS 1	*
24. PHYSICAL ADDRESS 2	X(35)	C	35	258-292	PHYSICAL ADDRESS2	
25. TOWN	X(13)	C	13	293-305		*
26. STATE	X(2)	C	2	306-307		*
27. ZIP-CODE	9(5)	C	5	308-312	ZEROS, IF NOT AVAILABLE	*
28. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE	

* REQUIRED FIELDS

**TAXABLE YEAR 2015
FORM 480.6B.1**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE : 2 OF 7

FILE NAME: F4806B1Y15

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
29. CHANGE OF ADDRESS	X	C	1	317-317	BLANK N =NO Y = YES	
30. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
SERVICES RENDERED BY INDIVIDUALS						
31. AMOUNT PAID	9(10)V99	C	12	368-379	SEE FORM 480.6B.1 ITEM 1, COLUMN 1	
32. TAX WITHHELD	9(10)V99	C	12	380-391	SEE FORM 480.6B.1 ITEM 1, COLUMN 2	
33. 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	
34. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	404-415	SEE FORM 480.6B.1 ITEM 1, COLUMN 4	
35. TAX DEPOSITED	9(10)V99	C	12	416-427	SEE FORM 480.6B.1 ITEM 1, COLUMN 5	
36. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	428-439	SEE FORM 480.6B.1 ITEM 1, COLUMN 6	
37. BALANCE DUE	9(10)V99	C	12	440-451	SEE FORM 480.6B.1 ITEM 1, COLUMN 7	
SERVICES RENDERED BY CORPORATION AND PARTNERSHIP						
38. AMOUNT PAID	9(10)V99	C	12	452-463	SEE FORM 480.6B.1 ITEM 2, COLUMN 1	
39. TAX WITHHELD	9(10)V99	C	12	464-475	SEE FORM 480.6B.1 ITEM 2, COLUMN 2	
40. 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	
41. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	488-499	SEE FORM 480.6B.1 ITEM 2, COLUMN 4	
42. TAX DEPOSITED	9(10)V99	C	12	500-511	SEE FORM 480.6B.1 ITEM 2, COLUMN 5	
43. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	512-523	SEE FORM 480.6B.1 ITEM 2, COLUMN 6	
44. BALANCE DUE	9(10)V99	C	12	524-535	SEE FORM 480.6B.1 ITEM 2, COLUMN 7	
JUDICIAL OR EXTRAJUDICIAL INDEMNIFICATION						
45. AMOUNT PAID	9(10)V99	C	12	536-547	SEE FORM 480.6B.1 ITEM 3, COLUMN 1	
46. TAX WITHHELD	9(10)V99	C	12	548-559	SEE FORM 480.6B.1 ITEM 3, COLUMN 2	
47. 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	
48. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	572-583	SEE FORM 480.6B.1 ITEM 3, COLUMN 4	
49. TAX DEPOSITED	9(10)V99	C	12	584-595	SEE FORM 480.6B.1 ITEM 3, COLUMN 5	
50. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	596-607	SEE FORM 480.6B.1 ITEM 3, COLUMN 6	
51. BALANCE DUE	9(10)V99	C	12	608-619	SEE FORM 480.6B.1 ITEM 3, COLUMN 7	
DIVIDENDS SUBJECT TO 5%						
52. AMOUNT PAID	9(10)V99	C	12	620-631	SEE FORM 480.6B.1 ITEM 4, COLUMN 1	
53. TAX WITHHELD	9(10)V99	C	12	632-643	SEE FORM 480.6B.1 ITEM 4, COLUMN 2	

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE : 3 OF 7

FILE NAME: F4806B1Y15

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
54. 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	
55. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	656-667	SEE FORM 480.6B.1 ITEM 4, COLUMN 4	
56. TAX DEPOSITED	9(10)V99	C	12	668-679	SEE FORM 480.6B.1 ITEM 4, COLUMN 5	
57. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	680-691	SEE FORM 480.6B.1 ITEM 4, COLUMN 6	
58. BALANCE DUE	9(10)V99	C	12	692-703	SEE FORM 480.6B.1 ITEM 4, COLUMN 7	
PARTNERSHIPS DISTRIBUTIONS						
59. AMOUNT PAID	9(10)V99	C	12	704-715	SEE FORM 480.6B.1 ITEM 10, COLUMN 1	
60. TAX WITHHELD	9(10)V99	C	12	716-727	SEE FORM 480.6B.1 ITEM 10, COLUMN 2	
61. 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 10, COLUMN 3	
62. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	740-751	SEE FORM 480.6B.1 ITEM 10, COLUMN 4	
63. TAX DEPOSITED	9(10)V99	C	12	752-763	SEE FORM 480.6B.1 ITEM 10, COLUMN 5	
64. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	764-775	SEE FORM 480.6B.1 ITEM 10, COLUMN 6	
65. BALANCE DUE	9(10)V99	C	12	776-787	SEE FORM 480.6B.1 ITEM 10, COLUMN 7	
INTEREST UNDER SECTION 1023.04 (EXCEPT IRA AND EDUCATIONAL CONTRIB.)						
66. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1 ITEM 7, COLUMN 1	
67. TAX WITHHELD	9(10)V99	C	12	800-811	SEE FORM 480.6B.1 ITEM 7, COLUMN 2	
68. 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 7, COLUMN 3	
69. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	824-835	SEE FORM 480.6B.1 ITEM 7, COLUMN 4	
70. TAX DEPOSITED	9(10)V99	C	12	836-847	SEE FORM 480.6B.1 ITEM 7, COLUMN 5	
71. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	848-859	SEE FORM 480.6B.1 ITEM 7, COLUMN 6	
72. BALANCE DUE	9(10)V99	C	12	860-871	SEE FORM 480.6B.1 ITEM 7, COLUMN 7	
DIVIDENDS SUBJECT TO 15%						
73. AMOUNT PAID	9(10)V99	C	12	872-883	SEE FORM 480.6B.1 ITEM 5, COLUMN 1	
74. TAX WITHHELD	9(10)V99	C	12	884-895	SEE FORM 480.6B.1 ITEM 5, COLUMN 2	
75. 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 5, COLUMN 3	
76. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	908-919	SEE FORM 480.6B.1 ITEM 5, COLUMN 4	
77. TAX DEPOSITED	9(10)V99	C	12	920-931	SEE FORM 480.6B.1 ITEM 5, COLUMN 5	
78. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	932-943	SEE FORM 480.6B.1 ITEM 5, COLUMN 6	
79. BALANCE DUE	9(10)V99	C	12	944-955	SEE FORM 480.6B.1 ITEM 5, COLUMN 7	

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE : 4 OF 7

FILE NAME: F4806B1Y15

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
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 8 OF JANUARY 24, 1987						
80. AMOUNT PAID	9(10)V99	C	12	956-967	SEE FORM 480.6B.1 ITEM 9, COLUMN 1	
81. TAX WITHHELD	9(10)V99	C	12	968-979	SEE FORM 480.6B.1 ITEM 9, COLUMN 2	
82. 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 9, COLUMN 3	
83. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	992-1003	SEE FORM 480.6B.1 ITEM 9, COLUMN 4	
84. TAX DEPOSITED	9(10)V99	C	12	1004-1015	SEE FORM 480.6B.1 ITEM 9, COLUMN 5	
85. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1016-1027	SEE FORM 480.6B.1 ITEM 9, COLUMN 6	
86. BALANCE DUE	9(10)V99	C	12	1028-1039	SEE FORM 480.6B.1 ITEM 9, COLUMN 7	
INTEREST UNDER SECTION 1023.05(b)						
87. AMOUNT PAID	9(10)V99	C	12	1040-1051	SEE FORM 480.6B.1 ITEM 8, COLUMN 1	
88. TAX WITHHELD	9(10)V99	C	12	1052-1063	SEE FORM 480.6B.1 ITEM 8, COLUMN 2	
89. 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 8, COLUMN 3	
90. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1076-1087	SEE FORM 480.6B.1 ITEM 8, COLUMN 4	
91. TAX DEPOSITED	9(10)V99	C	12	1088-1099	SEE FORM 480.6B.1 ITEM 8, COLUMN 5	
92. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1100-1111	SEE FORM 480.6B.1 ITEM 8, COLUMN 6	
93. BALANCE DUE	9(10)V99	C	12	1112-1123	SEE FORM 480.6B.1 ITEM 8, COLUMN 7	
COMPENSATION PAID BY SPORT'S TEAMS						
94. AMOUNT PAID	9(10)V99	C	12	1124-1135	SEE FORM 480.6B.1 ITEM 6, COLUMN 1	
95. TAX WITHHELD	9(10)V99	C	12	1136-1147	SEE FORM 480.6B.1 ITEM 6, COLUMN 2	
96. 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 6, COLUMN 3	
97. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1160-1171	SEE FORM 480.6B.1 ITEM 6, COLUMN 4	
98. TAX DEPOSITED	9(10)V99	C	12	1172-1183	SEE FORM 480.6B.1 ITEM 6, COLUMN 5	
99. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1184-1195	SEE FORM 480.6B.1 ITEM 6, COLUMN 6	
100. BALANCE DUE	9(10)V99	C	12	1196-1207	SEE FORM 480.6B.1 ITEM 6, COLUMN 7	
OTHER PAYMENTS						
101. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1 ITEM 11, COLUMN 1	
102. TAX WITHHELD	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1 ITEM 11, COLUMN 2	
103. 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 11, COLUMN 3	
104. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1244-1255	SEE FORM 480.6B.1 ITEM 11, COLUMN 4	

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE : 5 OF 7

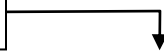
FILE NAME: F4806B1Y15

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
105. TAX DEPOSITED	9(10)V99	C	12	1256-1267	SEE FORM 480.6B.1 ITEM 11, COLUMN 5	
106. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1268-1279	SEE FORM 480.6B.1 ITEM 11, COLUMN 6	
107. BALANCE DUE	9(10)V99	C	12	1280-1291	SEE FORM 480.6B.1 ITEM 11, COLUMN 7	
TOTAL						
108. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1 TOTAL COLUMN 1	
109. TAX WITHHELD	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1 TOTAL COLUMN 2	
110. TAX DEPOSITED	9(10)V99	C	12	1316-1327	SEE FORM 480.6B.1 TOTAL COLUMN 5	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
111. AMOUNT PAID	9(10)V99	C	12	1328-1339		
112. TAX WITHHELD	9(10)V99	C	12	1340-1351		
113. TAX DEPOSITED	9(10)V99	C	12	1352-1363		
114. DIFFERENCE	9(10)V99	C	12	1364-1375		
FEBRUARY						
115. AMOUNT PAID	9(10)V99	C	12	1376-1387		
116. TAX WITHHELD	9(10)V99	C	12	1388-1399		
117. TAX DEPOSITED	9(10)V99	C	12	1400-1411		
118. DIFFERENCE	9(10)V99	C	12	1412-1423		
MARCH						
119. AMOUNT PAID	9(10)V99	C	12	1424-1435		
120. TAX WITHHELD	9(10)V99	C	12	1436-1447		
121. TAX DEPOSITED	9(10)V99	C	12	1448-1459		
122. DIFFERENCE	9(10)V99	C	12	1460-1471		
APRIL						
123. AMOUNT PAID	9(10)V99	C	12	1472-1483		
124. TAX WITHHELD	9(10)V99	C	12	1484-1495		
125. TAX DEPOSITED	9(10)V99	C	12	1496-1507		
126. DIFFERENCE	9(10)V99	C	12	1508-1519		
MAY						

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE : 6 OF 7

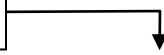
FILE NAME: F4806B1Y15

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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FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
127. AMOUNT PAID	9(10)V99	C	12	1520-1531		
128. TAX WITHHELD	9(10)V99	C	12	1532-1543		
129. TAX DEPOSITED	9(10)V99	C	12	1544-1555		
130. DIFFERENCE	9(10)V99	C	12	1556-1567		
JUNE						
131. AMOUNT PAID	9(10)V99	C	12	1568-1579		
132. TAX WITHHELD	9(10)V99	C	12	1580-1591		
133. TAX DEPOSITED	9(10)V99	C	12	1592-1603		
134. DIFFERENCE	9(10)V99	C	12	1604-1615		
JULY						
135. AMOUNT PAID	9(10)V99	C	12	1616-1627		
136. TAX WITHHELD	9(10)V99	C	12	1628-1639		
137. TAX DEPOSITED	9(10)V99	C	12	1640-1651		
138. DIFFERENCE	9(10)V99	C	12	1652-1663		
AUGUST						
139. AMOUNT PAID	9(10)V99	C	12	1664-1675		
140. TAX WITHHELD	9(10)V99	C	12	1676-1687		
141. TAX DEPOSITED	9(10)V99	C	12	1688-1699		
142. DIFFERENCE	9(10)V99	C	12	1700-1711		
SEPTEMBER						
143. AMOUNT PAID	9(10)V99	C	12	1712-1723		
144. TAX WITHHELD	9(10)V99	C	12	1724-1735		
145. TAX DEPOSITED	9(10)V99	C	12	1736-1747		
146. DIFFERENCE	9(10)V99	C	12	1748-1759		
OCTOBER						
147. AMOUNT PAID	9(10)V99	C	12	1760-1771		
148. TAX WITHHELD	9(10)V99	C	12	1772-1783		
149. TAX DEPOSITED	9(10)V99	C	12	1784-1795		
150. DIFFERENCE	9(10)V99	C	12	1796-1807		

EXHIBIT K

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE : 7 OF 7

FILE NAME: F4806B1Y15

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
NOVEMBER						
151. AMOUNT PAID	9(10)V99	C	12	1808-1819		
152. TAX WITHHELD	9(10)V99	C	12	1820-1831		
153. TAX DEPOSITED	9(10)V99	C	12	1832-1843		
154. DIFFERENCE	9(10)V99	C	12	1844-1855		
DECEMBER						
155. AMOUNT PAID	9(10)V99	C	12	1856-1867		
156. TAX WITHHELD	9(10)V99	C	12	1868-1879		
157. TAX DEPOSITED	9(10)V99	C	12	1880-1891		
158. DIFFERENCE	9(10)V99	C	12	1892-1903		
TOTALS						
159. AMOUNT PAID	9(10)V99	C	12	1904-1915		
160. TAX WITHHELD	9(10)V99	C	12	1916-1927		
161. TAX DEPOSITED	9(10)V99	C	12	1928-1939		
162. FILLER	X(12)	C	12	1940-1951	SPACES	*
163. AMOUNT TO BE PAID	9(10)V99	C	12	1952-1963		
164. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10)V99	C	12	1964-1975		
165. FILLER	X(470)	C	470	1976-2445	SPACES	*
166. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
167. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
168. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	REQUIRED ONLY WHEN AMENDED	

*** REQUIRED FIELDS**

**TAXABLE YEAR 2015
FORM 480.6B.1**

EXHIBIT L

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 1 OF 8

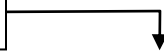
FILE NAME: F48030Y15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROES	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	9	C	1	13-13	ENTER 9 TO INDICATE FORM 480.30	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X	C	1	16-16	SPACES	*
8. FILLER	X	C	1	17-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2015	*
10. FILLER	X(6)	C	6	22-27	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
12. EMPLOYER IDENTIFICATION NUMBER	9(09)	C	9	48-56	EMPLOYER IDENTIFICATION NUMBER	*
13. WITHHOLDING AGENT'S NAME	X(30)	C	30	57-86		*
14. TELEPHONE	9(10)	C	10	87-96	TELEPHONE NUMBER 1	*
15. POSTAL ADDRESS 1	X(35)	C	35	97-131	POSTAL ADDRESS 1	*
16. POSTAL ADDRESS 2	X(35)	C	35	132-166	POSTAL ADDRESS2	
17. TOWN	X(13)	C	13	167-179		*
18. STATE	X(2)	C	2	180-181		*
19. ZIP-CODE	9(5)	C	5	182-186	ZEROS, IF NOT AVAILABLE	*
20. ZIP-CODE EXTENSION	9(4)	C	4	187-190	ZEROS, IF NOT AVAILABLE	
21. FILLER	X(2)	C	2	191-192	SPACES	*
22. PHYSICAL ADDRESS 1	X(35)	C	35	193-227	PHYSICAL ADDRESS 1	*
23. PHYSICAL ADDRESS 2	X(35)	C	35	228-262	PHYSICAL ADDRESS2	
24. TOWN	X(13)	C	13	263-275		*
25. STATE	X(2)	C	2	276-277		*
26. ZIP-CODE	9(5)	C	5	278-282	ZEROS, IF NOT AVAILABLE	*
27. ZIP-CODE EXTENSION	9(4)	C	4	283-286	ZEROS, IF NOT AVAILABLE	
28. CHANGE OF ADDRESS	X	C	1	287-287	BLANK N =NO Y = YES	

* REQUIRED FIELDS

TAXABLE YEAR 2015 FORM 480.30

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 2 OF 8

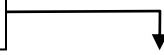
FILE NAME: F48030Y15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
29. E-MAIL	X(50)	C	50	288-337	E-MAIL ADDRESS	
SALARIES, WAGES OR COMPENSATION						
30. AMOUNT PAID	9(10)V99	C	12	338-349	SEE FORM 480.30 ITEM 1, COLUMN 1	
31. TAX WITHHELD	9(10)V99	C	12	350-361	SEE FORM 480.30 ITEM 1, COLUMN 2	
32. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	362-373	SEE FORM 480.30 ITEM 1, COLUMN 4	
33. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	374-385	SEE FORM 480.30 ITEM 1, COLUMN 5	
34. TAX DEPOSITED	9(10)V99	C	12	386-397	SEE FORM 480.30 ITEM 1, COLUMN 6	
35. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	398-409	SEE FORM 480.30 ITEM 1, COLUMN 7	
36. BALANCE DUE	9(10)V99	C	12	410-421	SEE FORM 480.30 ITEM 1, COLUMN 8	
PARTNERSHIP DISTRIBUTIONS						
37. AMOUNT PAID	9(10)V99	C	12	422-433	SEE FORM 480.30 ITEM 12, COLUMN 1	
38. TAX WITHHELD	9(10)V99	C	12	434-445	SEE FORM 480.30 ITEM 12, COLUMN 2	
39. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	446-457	SEE FORM 480.30 ITEM 12, COLUMN 4	
40. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	458-469	SEE FORM 480.30 ITEM 12, COLUMN 5	
41. TAX DEPOSITED	9(10)V99	C	12	470-481	SEE FORM 480.30 ITEM 12, COLUMN 6	
42. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	482-493	SEE FORM 480.30 ITEM 12, COLUMN 7	
43. BALANCE DUE	9(10)V99	C	12	494-505	SEE FORM 480.30 ITEM 12, COLUMN 8	
SALE OF PROPERTY						
44. AMOUNT PAID	9(10)V99	C	12	506-517	SEE FORM 480.30 ITEM 3, COLUMN 1	
45. TAX WITHHELD	9(10)V99	C	12	518-529	SEE FORM 480.30 ITEM 3, COLUMN 2	
46. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	530-541	SEE FORM 480.30 ITEM 3, COLUMN 4	
47. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	542-553	SEE FORM 480.30 ITEM 3, COLUMN 5	
48. TAX DEPOSITED	9(10)V99	C	12	554-565	SEE FORM 480.30 ITEM 3, COLUMN 6	
49. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	566-577	SEE FORM 480.30 ITEM 3, COLUMN 7	
50. BALANCE DUE	9(10)V99	C	12	578-589	SEE FORM 480.30 ITEM 3, COLUMN 8	
DIVIDENDS 5%						
51. AMOUNT PAID	9(10)V99	C	12	590-601	SEE FORM 480.30 ITEM 4, COLUMN 1	
52. TAX WITHHELD	9(10)V99	C	12	602-613	SEE FORM 480.30 ITEM 4, COLUMN 2	
53. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	614-625	SEE FORM 480.30 ITEM 4, COLUMN 3	

EXHIBIT L

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 3 OF 8

FILE NAME: F48030Y15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	626-637	SEE FORM 480.30 ITEM 4, COLUMN 5	
55. TAX DEPOSITED	9(10)V99	C	12	638-649	SEE FORM 480.30 ITEM 4, COLUMN 6	
56. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	650-661	SEE FORM 480.30 ITEM 4, COLUMN 7	
57. BALANCE DUE	9(10)V99	C	12	662-673	SEE FORM 480.30 ITEM 4, COLUMN 8	
ROYALTIES						
58. AMOUNT PAID	9(10)V99	C	12	674-685	SEE FORM 480.30 ITEM 7, COLUMN 1	
59. TAX WITHHELD	9(10)V99	C	12	686-697	SEE FORM 480.30 ITEM 7, COLUMN 2	
60. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	698-709	SEE FORM 480.30 ITEM 7, COLUMN 4	
61. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	710-721	SEE FORM 480.30 ITEM 7, COLUMN 5	
62. TAX DEPOSITED	9(10)V99	C	12	722-733	SEE FORM 480.30 ITEM 7, COLUMN 6	
63. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	734-745	SEE FORM 480.30 ITEM 7, COLUMN 7	
64. BALANCE DUE	9(10)V99	C	12	746-757	SEE FORM 480.30 ITEM 7, COLUMN 8	
INTEREST						
65. AMOUNT PAID	9(10)V99	C	12	758-769	SEE FORM 480.30 ITEM 9, COLUMN 1	
66. TAX WITHHELD	9(10)V99	C	12	770-781	SEE FORM 480.30 ITEM 9, COLUMN 2	
67. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	782-793	SEE FORM 480.30 ITEM 9, COLUMN 4	
68. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	794-805	SEE FORM 480.30 ITEM 9, COLUMN 5	
69. TAX DEPOSITED	9(10)V99	C	12	806-817	SEE FORM 480.30 ITEM 9, COLUMN 6	
70. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	818-829	SEE FORM 480.30 ITEM 9, COLUMN 7	
71. BALANCE DUE	9(10)V99	C	12	830-841	SEE FORM 480.30 ITEM 9, COLUMN 8	
RENTS						
72. AMOUNT PAID	9(10)V99	C	12	842-853	SEE FORM 480.30 ITEM 10, COLUMN 1	
73. TAX WITHHELD	9(10)V99	C	12	854-865	SEE FORM 480.30 ITEM 10, COLUMN 2	
74. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	866-877	SEE FORM 480.30 ITEM 10, COLUMN 4	
75. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	878-889	SEE FORM 480.30 ITEM 10, COLUMN 5	
76. TAX DEPOSITED	9(10)V99	C	12	890-901	SEE FORM 480.30 ITEM 10, COLUMN 6	
77. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	902-913	SEE FORM 480.30 ITEM 10, COLUMN 7	
78. BALANCE DUE	9(10)V99	C	12	914-925	SEE FORM 480.30 ITEM 10, COLUMN 8	
COMPENSATION PAID BY SPORT'S TEAMS						

**TAXABLE YEAR 2015
FORM 480.30**

EXHIBIT L

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 4 OF 8

FILE NAME: F48030Y15

FILE NUMBER:

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

RECORD LENGTH: 2500

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FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
79. AMOUNT PAID	9(10)V99	C	12	926-937	SEE FORM 480.30 ITEM 2, COLUMN 1	
80. TAX WITHHELD	9(10)V99	C	12	938-949	SEE FORM 480.30 ITEM 2, COLUMN 2	
81. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	950-961	SEE FORM 480.30 ITEM 2, COLUMN 4	
82. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	962-973	SEE FORM 480.30 ITEM 2, COLUMN 5	
83. TAX DEPOSITED	9(10)V99	C	12	974-985	SEE FORM 480.30 ITEM 2, COLUMN 6	
84. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	986-997	SEE FORM 480.30 ITEM 2, COLUMN 7	
85. BALANCE DUE	9(10)V99	C	12	998-1009	SEE FORM 480.30 ITEM 2, COLUMN 8	
PUBLIC SHOWS						
86. AMOUNT PAID	9(10)V99	C	12	1010-1021	SEE FORM 480.30 ITEM 11, COLUMN 1	
87. TAX WITHHELD	9(10)V99	C	12	1022-1033	SEE FORM 480.30 ITEM 11, COLUMN 2	
88. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1034-1045	SEE FORM 480.30 ITEM 11, COLUMN 4	
89. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1046-1057	SEE FORM 480.30 ITEM 11, COLUMN 5	
90. TAX DEPOSITED	9(10)V99	C	12	1058-1069	SEE FORM 480.30 ITEM 11, COLUMN 6	
91. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1070-1081	SEE FORM 480.30 ITEM 11, COLUMN 7	
92. BALANCE DUE	9(10)V99	C	12	1082-1093	SEE FORM 480.30 ITEM 11, COLUMN 8	
OTHER PAYMENTS						
93. AMOUNT PAID	9(10)V99	C	12	1094-1105	SEE FORM 480.30 ITEM 13, COLUMN 1	
94. TAX WITHHELD	9(10)V99	C	12	1106-1117	SEE FORM 480.30 ITEM 13, COLUMN 2	
95. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1118-1129	SEE FORM 480.30 ITEM 13, COLUMN 4	
96. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1130-1141	SEE FORM 480.30 ITEM 13, COLUMN 5	
97. TAX DEPOSITED	9(10)V99	C	12	1142-1153	SEE FORM 480.30 ITEM 13, COLUMN 6	
98. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1154-1165	SEE FORM 480.30 ITEM 13, COLUMN 7	
99. BALANCE DUE	9(10)V99	C	12	1166-1177	SEE FORM 480.30 ITEM 13, COLUMN 8	
TOTAL						
100. AMOUNT PAID	9(10)V99	C	12	1178-1189	SEE FORM 480.30 TOTAL COLUMN 1	
101. TAX WITHHELD	9(10)V99	C	12	1190-1201	SEE FORM 480.30 TOTAL COLUMN 2	
102. TAX DEPOSITED	9(10)V99	C	12	1202-1213	SEE FORM 480.30 TOTAL COLUMN 6	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						

**TAXABLE YEAR 2015
FORM 480.30**

EXHIBIT L

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 5 OF 8

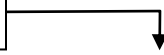
FILE NAME: F48030Y15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
103. AMOUNT PAID	9(10)V99	C	12	1214-1225		
104. TAX WITHHELD	9(10)V99	C	12	1226-1237		
105. TAX DEPOSITED	9(10)V99	C	12	1238-1249		
106. DIFFERENCE	9(10)V99	C	12	1250-1261		
FEBRUARY						
107. AMOUNT PAID	9(10)V99	C	12	1262-1273		
108. TAX WITHHELD	9(10)V99	C	12	1274-1285		
109. TAX DEPOSITED	9(10)V99	C	12	1286-1297		
110. DIFFERENCE	9(10)V99	C	12	1298-1309		
MARCH						
111. AMOUNT PAID	9(10)V99	C	12	1310-1321		
112. TAX WITHHELD	9(10)V99	C	12	1322-1333		
113. TAX DEPOSITED	9(10)V99	C	12	1334-1345		
114. DIFFERENCE	9(10)V99	C	12	1346-1357		
APRIL						
115. AMOUNT PAID	9(10)V99	C	12	1358-1369		
116. TAX WITHHELD	9(10)V99	C	12	1370-1381		
117. TAX DEPOSITED	9(10)V99	C	12	1382-1393		
118. DIFFERENCE	9(10)V99	C	12	1394-1405		
MAY						
119. AMOUNT PAID	9(10)V99	C	12	1406-1417		
120. TAX WITHHELD	9(10)V99	C	12	1418-1429		
121. TAX DEPOSITED	9(10)V99	C	12	1430-1441		
122. DIFFERENCE	9(10)V99	C	12	1442-1453		
JUNE						
123. AMOUNT PAID	9(10)V99	C	12	1454-1465		
124. TAX WITHHELD	9(10)V99	C	12	1466-1477		
125. TAX DEPOSITED	9(10)V99	C	12	1478-1489		
126. DIFFERENCE	9(10)V99	C	12	1490-1501		

**TAXABLE YEAR 2015
FORM 480.30**

EXHIBIT L

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 6 OF 8

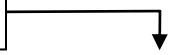
FILE NAME: F48030Y15

FILE NUMBER:

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



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

**TAXABLE YEAR 2015
FORM 480.30**

FILE DESCRIPTION

DATE: JANUARY 2016

PAGE: 7 OF 8

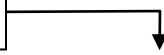
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RECORD NAME: NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
150. DIFFERENCE	9(10)V99	C	12	1778-1789		
TOTALS						
151. AMOUNT PAID	9(10)V99	C	12	1790-1801		
152. TAX WITHHELD	9(10)V99	C	12	1802-1813		
153. TAX DEPOSITED	9(10)V99	C	12	1814-1825		
154. FILLER	X(12)	C	12	1826-1837	SPACES	*
155. AMOUNT TO BE PAID	9(10)V99	C	12	1838-1849		
156. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10)V99	C	12	1850-1861		
DIVIDENDS 10%						
157. AMOUNT PAID	9(10)V99	C	12	1862-1873	SEE FORM 480.30 ITEM 5, COLUMN 1	
158. TAX WITHHELD	9(10)V99	C	12	1874-1885	SEE FORM 480.30 ITEM 5, COLUMN 2	
159. CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.13)	9(10)V99	C	12	1886-1897	SEE FORM 480.30 ITEM 5, COLUMN 3	
160. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1898-1909	SEE FORM 480.30 ITEM 5, COLUMN 4	
161. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1910-1921	SEE FORM 480.30 ITEM 5, COLUMN 5	
162. TAX DEPOSITED	9(10)V99	C	12	1922-1933	SEE FORM 480.30 ITEM 5, COLUMN 6	
163. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1934-1945	SEE FORM 480.30 ITEM 5, COLUMN 7	
164. BALANCE DUE	9(10)V99	C	12	1946-1957	SEE FORM 480.30 ITEM 5, COLUMN 8	
DIVIDENDS 15%						
165. AMOUNT PAID	9(10)V99	C	12	1958-1969	SEE FORM 480.30 ITEM 6, COLUMN 1	
166. TAX WITHHELD	9(10)V99	C	12	1970-1981	SEE FORM 480.30 ITEM 6, COLUMN 2	
167. CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.13)	9(10)V99	C	12	1982-1993	SEE FORM 480.30 ITEM 6, COLUMN 3	
168. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1994-2005	SEE FORM 480.30 ITEM 6, COLUMN 4	
169. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	2006-2017	SEE FORM 480.30 ITEM 6, COLUMN 5	
170. TAX DEPOSITED	9(10)V99	C	12	2018-2029	SEE FORM 480.30 ITEM 6, COLUMN 6	
171. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2030-2041	SEE FORM 480.30 ITEM 6, COLUMN 7	
172. BALANCE DUE	9(10)V99	C	12	2042-2053	SEE FORM 480.30 ITEM 6, COLUMN 8	
173. FILLER	X(144)	C	144	2054-2197	SPACES	*

*** REQUIRED FIELDS**

Formulario **480.6A**

Form
Rev. 09.15



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

DECLARACIÓN INFORMATIVA - INGRESOS NO SUJETOS A RETENCIÓN
INFORMATIVE RETURN - INCOME NOT SUBJECT TO WITHHOLDING

EXHIBIT M

AÑO CONTRIBUTIVO: 2015
TAXABLE YEAR:

Enmendado - Amended: (DD / MM / AA/YY)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION		Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid
Número de Identificación Patronal - Employer Identification Number			
Nombre - Name		1. Pagos por Servicios Prestados por Individuos Payments for Services Rendered by Individuals	
Dirección - Address		2. Pagos por Servicios Prestados por Corporaciones y Sociedades Payments for Services Rendered by Corporations and Partnerships	
Código Postal - Zip Code		3. Comisiones y Honorarios Commissions and Fees	
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		4. Rentas Rents	
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		5. Intereses (excepto IRA y Cuenta de Aportación Educativa) Interest (except IRA and Educational Contribution Account)	
Nombre - Name		6. Dividendos Dividends	
Dirección - Address		7. Distribuciones de Sociedades (Ver instrucciones) Partnership Distributions (See instructions)	
Código Postal - Zip Code		8. Condonación de Deuda Debt Discharge	
Número de Cuenta Bancaria Bank Account Number		9. Otros Pagos Other Payments	
Razones para el Cambio - Reasons for the Change		10. Rédito Bruto Gross Proceeds	
Número Control - Control Number	Número Control Informativa Original Control No. Original Informative Return		

FECHA DE RADICACIÓN: 28 DE FEBRERO, VEA INSTRUCCIONES
FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS

Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias a quien recibe el pago. Conserve copia para sus récords. - Send to Department of the Treasury electronically. Deliver two copies to payee. Keep copy for your records.

INSTRUCCIONES PARA EL PAGADOR

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 o 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 o más hechos a individuos;
4. Intereses (que no sean los exentos de tributación) ascendentes a \$50 o 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 o 480.7B, respectivamente;
5. Dividendos (que no sean distribuciones en liquidación) ascendentes a \$500 o más hechos a individuos, no informados en el Formulario 480.6B;
6. Distribuciones de sociedades hechas a individuos en el caso de sociedades que hayan optado por tributar bajo las disposiciones de la Sección 1022.06(b) del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código).
7. Ingreso derivado de la condonación de deudas que sea considerado ingreso tributable siguiendo los requisitos establecidos en la Sección 1031.01(b)(10) del Código. Todo acreedor que reclame una deducción por pérdida relacionada con la condonación de una deuda, deberá entregar una declaración informativa al deudor beneficiado de la condonación, no más tarde del 28 de febrero del año natural siguiente a la fecha de la condonación de la deuda. Las deudas condonadas que son excluidas de ingreso bruto según el Código, y por tanto no sujetas a contribución sobre ingresos, no serán detalladas en este formulario. Para información adicional sobre el ingreso derivado de condonación de deudas excluidas de contribución sobre ingresos, refiérase al Formulario 480.6D (Declaración Informativa - Ingresos Exentos y Excluidos e Ingresos Exentos Sujetos a Contribución Básica Alterna).

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona a quien se le hizo el pago y **rendirse electrónicamente** al Departamento de Hacienda, no más tarde del 28 de febrero del año siguiente al año natural en el que se efectuaron los pagos. El Código impone penalidades por dejar de informar los ingresos en el Formulario 480.6A o por dejar de rendir el mismo.

INSTRUCTIONS FOR THE PAYER

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 \$50 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. Dividends (other than distributions in liquidation) amounting to \$500 or more made to individuals, not reported on Form 480.6B;
6. Partnership distributions made to individuals in the case of partnerships that elected to be taxed under the provisions of Section 1022.06(b) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code).
7. Income derived from debt discharge to be considered taxable income following the requirements of Section 1031.01(b)(10) of the Code. Any creditor, who claims a deduction for losses related to debt discharge, must submit an informative statement to the borrower benefited from the discharge, not later than February 28 of the calendar year following the date of the debt discharge. The discharged debts that are excluded from gross income under the Code, and therefore not subject to income tax, will not be detailed in this form. For additional information on the income derived from debt discharge excluding income taxes, please refer to Form 480.6D (Informative Return - Exempt and Excluded Income and Exempt Income Subject to Alternate Basic Tax).

The return must be prepared on a calendar year basis and must be given to the person to which the payment was made and **filed electronically** with the Department of the Treasury, not later than February 28 of the year following the calendar year in which the payments were made. The Code imposes penalties for not reporting the income on Form 480.6A or for not filing such return.

Formulario **480.6B**Form
Rev. 09.15ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - INGRESOS SUJETOS A RETENCIÓN
INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING**EXHIBIT N**AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2015** Enmendado - Amended: (DD / MM / AAAA)Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		Clase de Ingreso - Type of Income	Cantidad Pagada - Amount Paid	Cantidad Retenida - Amount Withheld
Número de Identificación Patronal - Employer Identification Number		1. Pagos por Servicios Prestados por Individuos Payments for Services Rendered by Individuals		
Nombre - Name		2. Pagos por Servicios Prestados por Corporaciones y Sociedades - Payments for Services Rendered by Corporations and Partnerships		
Dirección - Address		3. Pagos por Indemnización Judicial o Extrajudicial Payments for Judicial or Extrajudicial Indemnification		
Código Postal - Zip Code		4. Dividendos Sujetos al 5% bajo la Sección 1023.25 Dividends Subject to 5% under Section 1023.25		
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		5. Dividendos Sujetos al 15% Dividends Subject to 15%		
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		6. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sport's Teams		
Nombre - Name		7. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) - Interest under Section 1023.04 (except IRA and Educational Contribution Account)		
Dirección - Address		8. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)		
Código Postal - Zip Code		9. Dividendos de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987) - Dividends from Industrial Development Income (Act 8 of January 24, 1987)		
Número de Cuenta Bancaria - Bank Account Number		10. Distribuciones de Sociedades (Ver instrucciones) Partnership Distributions (See instructions)		
Razones para el Cambio - Reasons for the Change		11. Otros Pagos - Other Payments		
Número Control - Control Number	Número Control Informativa Original Control No. Original Informative Return			

FECHA DE RADICACIÓN: 28 DE FEBRERO, VEA INSTRUCCIONES
FILING DATE: FEBRUARY 28, SEE INSTRUCTIONSEnvíe electrónicamente al Departamento de Hacienda. Entregue dos copias a quien recibe el pago. Conserve copia para sus récords.
Send to Department of the Treasury electronically. Deliver two copies to payee. Keep copy for your records.

INSTRUCCIONES PARA EL AGENTE RETENEDOR

Declaración Informativa - Ingresos Sujetos a Retención

Prepare el Formulario 480.6B para cada persona, natural o jurídica, a quien le retuvo contribución en el origen con respecto a pagos por Servicios Prestados (incluyendo aquéllos mayores de \$1,500 que están sujetos a un relevo total de retención), Indemnización Judicial o Extrajudicial, Dividendos sujetos al 5% de contribución sobre ingresos según las provisiones de la Sección 1023.25 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), pero a los que se les realizó una retención de contribución sobre ingresos de 15% (Distribuciones efectuadas entre el 1 de enero y el 30 de abril de 2015), Dividendos Sujetos al 15% (Distribuciones efectuadas luego del 30 de junio de 2015), Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales, Intereses bajo las Secciones 1023.04 (intereses pagados o acreditados sobre depósitos en cuentas de instituciones bancarias radicadas en Puerto Rico) y 1023.05(b) (intereses elegibles pagados o acreditados sobre bonos, pagarés u otras obligaciones emitidas por ciertas entidades) del Código y Dividendos de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987). Además, se informarán otros pagos sujetos a retención no contemplados bajo las clases de ingresos antes mencionadas.

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

Incluya también las Distribuciones de Sociedades en aquellos casos en que la sociedad haya optado tributar bajo las disposiciones de la Sección 1022.06(b) del Código.

La declaración deberá entregarse a la persona natural o jurídica, y rendirse electrónicamente al Departamento de Hacienda no más tarde del 28 de febrero del año siguiente al año natural para el cual se efectuó la retención.

INSTRUCTIONS FOR THE WITHHOLDING AGENT

Informative Return - Income Subject to Withholding

Prepare Form 480.6B for each person, natural or juridical, from whom you withheld tax at source for payments for Services Rendered (including those over \$1,500 subject to a total waiver from withholding), Judicial or Extrajudicial Indemnification, Dividends subject to 5% income tax under the provisions of Section 1023.25 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), but had an income tax withholding of 15% (Distributions made between January 1 and April 30, 2015), Dividends Subject to 15% (Distributions made after June 30, 2015), Compensation Paid by International Associations or Federations of Sport's Teams, Interest under Sections 1023.04 (interest paid or credited on deposit accounts from bank institutions located in Puerto Rico) and 1023.05(b) (eligible interest paid or credited on bonds, notes or other obligations issued by certain entities) of the Code and Dividends from Industrial Development Income (Act 8 of January 24, 1987). Also, it must be prepared for other payments subject to withholding not considered under the above mentioned types of income.

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

Also include Partnership Distributions in those cases in which the partnership elected to be taxed under the provisions of Section 1022.06(b) of the Code.

The return must be given to each natural or juridical person, and filed electronically with the Department of the Treasury not later than February 28 of the year following the calendar year for which the withholding was made.

Formulario **480.6C**Form
Rev. 09.15ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO
Departamento de Hacienda - Department of the TreasuryDECLARACIÓN INFORMATIVA - INGRESOS SUJETOS A RETENCIÓN - NO RESIDENTES
INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING - NONRESIDENTS**EXHIBIT O**AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2015** Enmendado - Amended: (DD / MM / AAY)Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL AGENTE RETENEDOR-WITHHOLDING AGENT'S INFORMATION		Clase de Ingreso	Cantidad Pagada	Cantidad Retenida
Número de Identificación Patronal - Employer Identification Number		Type of Income	Amount Paid	Amount Withheld
Nombre - Name		1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations		
Dirección - Address		2. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales - Compensation Paid by International Associations or Federations of Sport's Teams		
Código Postal - Zip Code		3. Venta de Propiedad - Sale of Property		
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		4. Dividendos Sujetos al 5% bajo la Sección 1023.25 Dividends Subject to 5% under Section 1023.25		
Número de Identificación - Identification Number		5. Dividendos Sujetos al 10% bajo la Sección 1062.11 Dividends Subject to 10% under Section 1062.11		
Nombre - Name		6. Dividendos Sujetos al 15% bajo la Sección 1062.08 Dividends Subject to 15% under Section 1062.08		
Dirección - Address		7. Regalías - Royalties		
Código Postal - Zip Code		8. Regalías sujetas a una tasa mayor de 10% bajo la Ley 135-1997 Royalties subject to a rate greater than 10% under Act 135-1997		
Número de Cuenta Bancaria Bank Account Number		9. Intereses - Interest		
Razones para el Cambio - Reasons for the Change		10. Rentas - Rents		
Número Control - Control Number	Número Control Informativa Original Control No. Original Informative Return	11. Espectáculos Públicos - Public Shows		
		12. Distribuciones de Sociedades (Ver instrucciones) Partnership Distributions (See instructions)		
		13. Otros - Others		

FECHA DE RADICACIÓN: 15 DE ABRIL, VEA INSTRUCCIONES
FILING DATE: APRIL 15, SEE INSTRUCTIONSEnvíe electrónicamente al Departamento de Hacienda. Entregue dos copias a quien recibe el pago. Conserve copia para sus récords.
Send to Department of the Treasury electronically. Deliver two copies to payee. Keep copy for your records.

INSTRUCCIONES PARA EL AGENTE RETENEDOR

Declaración Informativa - Ingresos Sujetos a Retención - No Residentes

Prepare el Formulario 480.6C por cada individuo o fiduciario no residente o extranjero no residente y por cada corporación o sociedad extranjera no dedicada a industria o negocio en Puerto Rico, a quien le retuvo contribución sobre ingresos en el origen con respecto a Salarios, Jornales o Compensaciones, Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales, Venta de Propiedad, Dividendos sujetos al 5% de contribución sobre ingresos según las provisiones de la Sección 1023.25 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), pero a los que se les realizó una retención de contribución sobre ingresos de 15% (Distribuciones efectuadas entre el 1 de enero y el 30 de abril de 2015), Dividendos Sujetos al 10% bajo la Sección 1062.11 del Código, Dividendos Sujetos al 15% bajo la Sección 1062.08 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, Espectáculos Públicos u Otros (como por ejemplo, pagos por Indemnización Judicial o Extrajudicial). Incluya también las Distribuciones de Sociedades en aquellos casos en que la sociedad haya optado tributar bajo las disposiciones de la Sección 1022.06(b) del Código.

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 comprueben su condición de extranjero y que contengan fecha de nacimiento, nombre y fotografía.

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona y rendirse electrónicamente al Departamento de Hacienda, no más tarde del 15 de abril del año siguiente al año natural en que se efectúan los pagos.

INSTRUCTIONS FOR THE WITHHOLDING AGENT

Informative Return - Income Subject to Withholding - Nonresidents

Prepare Form 480.6C for each nonresident individual or fiduciary or nonresident alien and for each foreign corporation or partnership not engaged in trade or business in Puerto Rico, from whom you withheld tax at source for Salaries, Wages or Compensations, Compensation Paid by International Associations or Federations of Sport's Teams, Sale of Property, Dividends subject to 5% income tax under the provisions of Section 1023.25 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), but had an income tax withholding of 15% (Distributions made between January 1 and April 30, 2015), Dividends Subject to 10% under Section 1062.11 of the Code, Dividends Subject to 15% under Section 1062.08 of the Code, Royalties (segregating those subject to a rate greater than 10% paid under Act 135 of December 2, 1997), Interest, Rents, Public Shows or Others (for example, payments for Judicial or Extrajudicial Indemnification). Also include Partnership Distributions in those cases in which the partnership elected to be taxed under the provisions of Section 1022.06(b) of the Code.

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

The return must be prepared on a calendar year basis and must be given to the person and filed electronically with the Department of the Treasury, not later than April 15 of the year following the calendar year in which payments were made.

AÑO CONTRIBUTIVO: 2015
TAXABLE YEAR: 2015 Enmendado - Amended: (DD / MM / AAAAA)Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION	INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	
Núm. de Identificación Patronal - Employer Identification Number	Núm. de Seguro Social o Identificación Patronal - Social Security or Employer Identification No.	
Nombre - Name	Nombre - Name	
Dirección - Address	Dirección - Address	
Código Postal - Zip Code	Código Postal - Zip Code	
Clase de Ingreso Type of Income	(A) Total Cantidad Pagada Total Amount Paid	(B) Cantidad Sujeta a Contribución Básica Alternativa Amount Subject to Alternate Basic Tax
1. Ganancia Acumulada en Opciones No Cualificadas Accumulated Gain on Nonqualified Options		
2. Distribuciones de Cantidades Previamente Notificadas como Distribuciones Elegibles Implícitas bajo las Secciones 1023.06(j) y 1023.25(b) Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Sections 1023.06(j) and 1023.25(b)		
3. Compensación por Lesiones o Enfermedad bajo la Sección 1031.01(b)(3) Compensation for Injuries or Sickness under Section 1031.01(b)(3)		
4. Distribuciones de Cuentas de Retiro Individual No Deducibles Distributions from Non Deductible Individual Retirement Accounts		
5. Compensación Especial Pagada por Liquidación o Cierre de Negocios bajo el Artículo 10 de la Ley Núm. 80 de 30 de mayo de 1976 Special Compensation Paid due to a Liquidation or Close of Business under Article 10 of Act No. 80 of May 30, 1976		
6. Renta de Propiedad Residencial bajo la Ley 132-2010, según enmendada Rent from Residential Property under Act 132-2010, as amended		
7. Intereses sobre Obligaciones del Gobierno de los Estados Unidos Interest upon Obligations from the United States Government		
8. Intereses sobre Obligaciones del Estado Libre Asociado de Puerto Rico Interest upon Obligations from the Commonwealth of Puerto Rico		
9. Intereses sobre Ciertas Hipotecas Interest upon Certain Mortgages		
10. Otros Intereses Other Interest		
11. Dividendos de Corporaciones de Dividendos Limitados Dividends from Limited Dividends Corporations		
12. Dividendos de Asociaciones Cooperativas Dividends from Cooperative Associations		
13. Dividendos de un Asegurador Internacional o Compañía Tenedora del Asegurador Internacional Dividends from an International Insurer or Holding Company of the International Insurer		
14. Dividendos Sujetos al Prepago de 5% y 8% Dividends Subject to 5% and 8% Prepayment		
15. Condonación de Deudas Debt Discharge		
16. Otros Pagos Other Payments		

Razones para el Cambio
Reasons for the ChangeNúmero de Cuenta Bancaria
Bank Account NumberNúmero de Control
Control NumberNúmero de Control de Informativa Original
Control No. Original Informative Return

FECHA DE RADICACIÓN: 28 DE FEBRERO, VEA INSTRUCCIONES - FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS

ENVIE ELECTRÓNICAMENTE AL DEPARTAMENTO DE HACIENDA. ENTREGUE DOS COPIAS A QUIEN RECIBE EL PAGO. CONSERVE COPIA PARA SUS RÉCORDS.
SEND TO DEPARTMENT OF THE TREASURY ELECTRONICALLY. DELIVER TWO COPIES TO PAYEE. KEEP COPY FOR YOUR RECORDS.

INSTRUCCIONES PARA EL PAGADOR

Declaración Informativa – Ingresos Exentos y Excluidos e Ingresos Exentos Sujetos a Contribución Básica Alternativa

Toda persona dedicada a industria o negocio en Puerto Rico rendirá el Formulario 480.6D, siempre y cuando haya realizado un pago de quinientos dólares (\$500) o más a un individuo, corporación o cualquier otra entidad jurídica por concepto de ingreso exento relacionado con cualquiera de los siguientes conceptos: (1) ganancia acumulada en opciones no calificadas para adquirir acciones sobre las cuales el individuo haya pagado por adelantado la contribución, según las Secciones 1040.08(e)(1)(A) y 1023.21(c)(i) del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código); (2) distribuciones de cantidades previamente notificadas como distribuciones elegibles implícitas, según las Secciones 1023.06(j) y 1023.25(b) del Código; (3) compensación por lesiones o enfermedad, según la Sección 1031.01(b)(3) del Código; (4) distribuciones de Cuentas de Retiro Individual No Deducibles; (5) compensación pagada a un empleado por concepto de liquidación o cierre de negocios, o programas empresariales cualificados para compartir ganancias con los empleados, cuando el despido sea por las razones expuestas en los incisos (d), (e) y (f) del Artículo 2 de la Ley Núm. 80 de 30 de mayo de 1976, según enmendada; (6) renta de propiedad residencial bajo la Ley 132-2010, según enmendada; (7) intereses sobre obligaciones del Gobierno de los Estados Unidos, sus estados, territorios o subdivisiones políticas; (8) intereses sobre obligaciones del Estado Libre Asociado de Puerto Rico; (9) intereses sobre ciertas hipotecas, según dispuesto en la Sección 1031.02(a)(3)(D), (E), (F), (G) y (H) del Código; (10) otros intereses; (11) dividendos de corporaciones de dividendos limitados que cualifique bajo la Sección 1101.01(a)(6)(A) del Código; (12) dividendos de asociaciones cooperativas domésticas si el contribuyente que los recibió es residente de Puerto Rico; (13) dividendos de un Asegurador Internacional o Compañía Tenedora del Asegurador Internacional a tenor con lo establecido en el Artículo 61.240 del Código de Seguros de Puerto Rico; (14) dividendos sujetos al prepago de 5% y 8% bajo la Sección 1023.25 del Código; (15) condonación de deudas bajo la Sección 1031.01(b)(10)(A) del Código; y (16) otros pagos.

Condonación de Deudas – La Sección 1031.01(b)(10)(A) del Código establece que no estará sujeto a contribución sobre ingresos el ingreso derivado de la condonación de deudas, en todo o en parte, si dicha condonación es por razón de cualesquiera de los siguientes casos: (1) La condonación es producto de la radicación de una solicitud de quiebra en una acción bajo las disposiciones del Título 11 del Código de los Estados Unidos de América y dicha condonación es aprobada por un tribunal con jurisdicción para atender tal solicitud; (2) En el caso de un préstamo estudiantil y la condonación es a tenor con una disposición de dicho préstamo que permita la condonación, si el contribuyente trabaja por un período de tiempo determinado en ciertas profesiones o para determinados patronos (que no sea el prestamista); (3) La deuda condonada es producto de una reorganización de un préstamo hipotecario garantizado por la residencia cualificada del contribuyente; y (4) En caso de insolvencia, cuando se cumpla con los requisitos según se definen en el Código.

Todo acreedor que reclame una deducción por pérdida relacionada con la condonación de una deuda, deberá entregar una declaración informativa al deudor beneficiado de la condonación, no más tarde del 28 de febrero del año natural siguiente a la fecha de la condonación de la deuda.

Indique en la Columna (B) aquellos ingresos exentos informados en la Columna (A) que estén sujetos a contribución básica alternativa.

Cualquier persona obligada a rendir el Formulario 480.6D preparará el mismo a base de año natural, lo entregará a quien le efectuó el pago y lo **rendirá electrónicamente** al Departamento de Hacienda, no más tarde del 28 de febrero del año siguiente al año natural en que se realizó el pago o se condonó la deuda. El Código impone penalidades por dejar de informar los ingresos en el Formulario 480.6D o por no rendir el mismo.

INSTRUCTIONS FOR THE PAYER

Informative Return – Exempt and Excluded Income and Exempt Income Subject to Alternate Basic Tax

Any person engaged in trade or business in Puerto Rico shall prepare a Form 480.6D, as long as said person made a payment of five hundred dollars (\$500) or more to an individual, corporation or any other legal entity regarding exempt income related to any of the following concepts: (1) accumulated gain on nonqualified stock options upon which the individual has prepaid the tax, pursuant to Sections 1040.08(e)(1)(A) and 1023.21(c)(i) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code); (2) distributions of amounts previously notified as deemed eligible distributions, pursuant to Sections 1023.06(j) and 1023.25(b) of the Code; (3) compensation for injuries or sickness, pursuant to Section 1031.01(b)(3) of the Code; (4) distributions from Non Deductible Individual Retirement Accounts; (5) compensation paid to an employee due to a liquidation or close of business, or qualified employee profit sharing plans when the dismissal is for the reasons established in paragraphs (d), (e) and (f) of Article 2 of Act No. 80 of May 30, 1976, as amended; (6) rent from residential property under Act 132-2010, as amended; (7) interest upon obligations from the United States Government, any of its states, territories or political subdivisions; (8) interest upon obligations from the Commonwealth of Puerto Rico; (9) interest upon certain mortgages, as provided by Section 1031.02(a)(3)(D), (E), (F), (G) and (H) of the Code; (10) other interest; (11) dividends from limited dividends corporations that qualify under Section 1101.01(a)(6)(A) of the Code; (12) dividends from domestic cooperative associations if the taxpayer that received them is a Puerto Rico resident; (13) dividends from an International Insurer or Holding Company of the International Insurer as provided under Article 61.240 of the Puerto Rico Insurance Code; (14) dividends subject to 5% and 8% prepayment under Section 1023.25 of the Code; (15) debt discharge under Section 1031.01(b)(10)(A) of the Code; and (16) other payments.

Debt Discharge – Section 1031.01(b)(10)(A) of the Code states that the income derived from debt discharge will not be subject to income tax, in whole or in part, if the cancellation complies any of the following: (1) The cancellation is the result of the filing of a bankruptcy petition in an action under the provisions of Title 11 of the US Code and such waiver is approved by a court with jurisdiction on the case; (2) In the case of a student loan and the discharge is pursuant to a provision of that loan to allow the debt discharge, if the taxpayer works for a certain period of time in certain professions or for certain employers (other than the lender); (3) Discharged debt is the result of a reorganization of a mortgage guaranteed by the qualified residence of the taxpayer; and (4) In case of insolvency, when it meets the requirements defined in the Code.

Any creditor, who claims a deduction for losses related to debt discharge, must submit an informative return to the borrower benefited from the discharge, not later than February 28 of the calendar year following the date of the debt discharge.

Indicate in Columns (B) those exempt income reported in Column (A) that are subject to alternate basic tax.

Any person required to file Form 480.6D shall prepare the same on a calendar year basis, provide it to the payee, and **file it electronically** with the Department of the Treasury, not later than February 28 of the year following the calendar year in which the payment was made or the debt was discharged. The Code imposes penalties for not reporting the income in Form 480.6D or not filing said return.

 Enmendado - Amended: (__DD__ / __MM__ / AAAA)

INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION		INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	
Núm. de Identificación Patronal - Employer Identification Number		Núm. de Seguro Social - Social Security No.	
Nombre - Name		Nombre - Name	
Dirección - Address		Dirección - Address	
Código Postal - Zip Code		Código Postal - Zip Code	
Descripción - Description	Cantidad - Amount	Distribuciones - Distributions	
1. Balance Total de la Cuenta a Principio de Año Total Balance of the Account at the Beginning of the Year		11. Desglose de Cantidad Distribuida - Breakdown of Amount Distributed	
2. Aportaciones para el Año Contributivo Contributions for the Taxable Year		A. Aportaciones - Contributions	
3. Aportaciones Vía Transferencia Rollover Contributions		B. Aportaciones Voluntarias - Voluntary Contributions	
4. Retiros Vía Transferencia Rollover Withdrawals		C. Intereses Exentos - Exempt Interest	
5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		D. Intereses de Instituciones Financieras Elegibles Interest from Eligible Financial Institutions	
6. Penalidad Retenida Penalty Withheld		E. Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
7. Contribución Retenida de Intereses (17% línea 11D) Tax Withheld from Interest (17% line 11D)		F. Otros Ingresos - Other Income	
8. Contribución Retenida Ingreso de Fuentes Dentro de Puerto Rico (17% línea 11E) - Tax Withheld Income from Sources Within Puerto Rico (17% line 11E)		G. Pensionados del Gobierno - Government Pensioners	
9. Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 11G2 y 11G3) - Tax Withheld Income from Government Pensioners (10% lines 11G2 and 11G3)		1. Aportaciones Contributions _____	
10. Contribución Retenida a No Residentes (Véanse instrucciones) - Tax Withheld at Source to Nonresidents (See instructions)		2. Intereses Elegibles Eligible Interest _____	
		3. Otros Ingresos Other Income _____	
		H. Pagado por Adelantado (10%) bajo la Sección 1081.06 Prepaid (10%) under Section 1081.06	
		I. Pagado por Adelantado (5%) bajo la Sección 1081.06 Prepaid (5%) under Section 1081.06	
		J. Pago por Adelantado (8%) bajo la Sección 1023.23 Prepaid (8%) under Section 1023.23	
		K. Total (Sume líneas 11A a la 11 J) Total (Add lines 11A through 11 J)	
Razones para el Cambio Reasons for the Change			
Número de Cuenta IRA IRA Account Number		Número de Control Control Number	Número de Control de la Declaración Informativa Original Control Number of the Original Informative Return

FECHA DE RADICACIÓN: 28 DE FEBRERO O 30 DE AGOSTO, SEGÚN APLIQUE. VEA INSTRUCCIONES
FILING DATE: FEBRUARY 28 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONSENVIE ELECTRÓNICAMENTE AL DEPARTAMENTO DE HACIENDA. ENTREGUE DOS COPIAS A QUIEN RECIBE EL PAGO. CONSERVE COPIA PARA SUS RECORDS.
SEND TO DEPARTMENT OF THE TREASURY ELECTRONICALLY. DELIVER TWO COPIES TO PAYEE. KEEP COPY FOR YOUR RECORDS.

INSTRUCCIONES

Declaración Informativa – Cuenta de Retiro Individual

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

En el encasillado 6, anote la penalidad retenida (10%) sobre una distribución de la IRA realizada con anterioridad a que el dueño o beneficiario alcance la edad de 60 años o para la cual no aplique alguna excepción. En caso de que la penalidad por retiro temprano esté relacionada a una distribución de una IRA que se haya prepagado bajo los beneficios de la Sección 1023.23 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), la penalidad retenida será de 15%.

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

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

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

Si el dueño o beneficiario de la IRA recibe una distribución de intereses pagados o acreditados por instituciones financieras elegibles, según establece la Sección 1023.04 del Código (intereses elegibles), indique la cantidad distribuida en el encasillado 11D. Si ejerce la opción de pagar la contribución del 17% sobre los mismos, indique la contribución retenida (17%) en el encasillado 7.

Si el dueño o beneficiario de la IRA recibe una distribución **que no sea** una distribución de intereses elegibles, ni una distribución de su aportación a la IRA, y que consista de ingresos de fuentes dentro de Puerto Rico generados por dicha IRA, indique la cantidad distribuida en el encasillado 11E. Si ejerce la opción de pagar la contribución del 17% sobre dicha distribución, indique la contribución retenida (17%) en el encasillado 8.

Por otro lado, si la distribución consiste de otros ingresos, no especificados anteriormente, generados por la IRA, indique la cantidad distribuida en el encasillado 11F.

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

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

desglose la cantidad distribuida entre aportaciones, intereses elegibles y otros ingresos en el encasillado 11G. Si ejerce la opción de pagar la contribución del 10% sobre la distribución (que no constituya una distribución de su aportación a la IRA), indique la contribución retenida (10%) en el encasillado 9.

Indique en el encasillado 11H, aquella parte de la distribución de una IRA cuyo dueño o beneficiario haya pagado por adelantado la contribución especial del 10% de acuerdo con la Sección 1081.06 del Código.

Indique en el encasillado 11 I, aquella parte de la distribución de una IRA cuyo dueño o beneficiario haya pagado por adelantado la contribución especial del 5% de acuerdo con la Sección 1081.06 del Código.

Indique en el encasillado 11 J, aquella parte de la distribución de una IRA cuyo dueño o beneficiario haya pagado por adelantado la contribución especial del 8% de acuerdo con la Sección 1023.23 del Código.

Si el dueño o beneficiario de la IRA que recibe la distribución no es residente de Puerto Rico, indique la contribución retenida en el origen del 20% o 29% (extranjero), según aplique, en el encasillado 10.

La declaración deberá entregarse al dueño o beneficiario y **rendirse electrónicamente** 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.

INSTRUCTIONS

Informative Return – Individual Retirement Account

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

In box 6, enter the penalty withheld (10%) from an IRA distribution made before the beneficiary attained 60 years of age or for which an exception does not apply. If the penalty for early withdrawal is related to a distribution from an IRA that was prepaid under the benefits of Section 1023.23 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), the amount of the penalty withheld will be 15%.

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

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

Voluntary contributions (box 11B) consist of those after tax contributions contributed by a participant of a qualified retirement plan which were transferred to an IRA as provided by Article 1165-6(5) of Regulation No. 5678 of September 3, 1997.

If the owner or beneficiary of an IRA receives a distribution of interest from eligible financial institutions, as provided by Section 1023.04 of the Code (eligible interest), enter the amount distributed in box 11D. If the option to pay the special rate of 17% over the same was made, include the income tax withheld (17%) in box 7.

If the owner or beneficiary of an IRA receives a distribution **that does not** constitute a distribution of eligible interest, nor a distribution of the contributions to the IRA and which consists of income from sources within Puerto Rico generated by the IRA, enter the amount distributed in box 11E. If the option to pay the special rate of 17% over the same was made, include the income tax withheld (17%) in box 8.

On the other hand, if the distribution consists of other income generated by an IRA not specified above, enter the amount distributed in box 11F.

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

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

breakdown the amount distributed between contributions, eligible interest and other income in box 11G. If the option to pay the special rate of 10% on the distribution (excluding that part of the distribution that consists of the contributions to the IRA) was exercised by the owner or beneficiary of the IRA, include the income tax withheld (10%) in box 9.

Enter in box 11H that part of the distribution from an IRA for which the owner or beneficiary prepaid the special income tax rate (10%) as provided by Section 1081.06 of the Code.

Enter in box 11 I that part of the distribution from an IRA for which the owner or beneficiary prepaid the special income tax rate (5%) as provided by Section 1081.06 of the Code.

Enter in box 11 J that part of the distribution from an IRA for which the owner or beneficiary prepaid the special income tax rate (8%) as provided by Section 1023.23 of the Code.

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

The return must be given to the owner or beneficiary and **filed electronically** with 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.

Formulario 480.7A

Form
Rev. 09.15



ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO
 Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - INTERESES HIPOTECARIOS
 INFORMATIVE RETURN - MORTGAGE INTEREST

EXHIBIT R

AÑO CONTRIBUTIVO: 2015
 TAXABLE YEAR:

Enmendado - Amended: (DD / MM / AA/YY)

Número de Confirmación de Radicación Electrónica
 Electronic Filing Confirmation Number

INFORMACIÓN DEL RECEPTOR - RECIPIENT'S INFORMATION	Descripción - Description		Cantidad - Amount
Número de Identificación Patronal - Employer Identification Number	1. Intereses Pagados por el Deudor Interest Paid by Borrower		
Nombre - Name	2. Honorarios de Origen del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Origination Fees (Points) Paid Directly by Borrower		
Dirección - Address	<input type="checkbox"/> Pagados - Paid <input type="checkbox"/> Financiados - Financed		
Código Postal - Zip Code	3. Descuentos del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Discounts (Points) Paid Directly by Borrower		
	<input type="checkbox"/> Pagados - Paid <input type="checkbox"/> Financiados - Financed		
	4. Reembolsos de Intereses Refund of Interest		
	5. Contribuciones sobre la Propiedad Property Taxes		
	6. Balance del Principal Principal Balance		
	Número de Cuenta del Préstamo - Loan Account Number	Término del Préstamo - Loan Term	
	Número Control - Control Number	Número Control Informativa Original Control No. Original Informative Return	
	Razones para el Cambio - Reasons for the Change		

FECHA DE RADICACIÓN: 31 DE ENERO, VEA INSTRUCCIONES
 FILING DATE: JANUARY 31, SEE INSTRUCTIONS

Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias al deudor. Conserve copia para sus récords.
 Send to Department of the Treasury electronically. Deliver two copies to borrower. Keep copy for your records.

INSTRUCCIONES PARA EL RECEPTOR
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 electrónicamente al Departamento de Hacienda no más tarde del **31 de enero** del año siguiente al año natural para el cual recibió los intereses sobre la hipoteca.

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

INSTRUCTIONS FOR THE RECIPIENT
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 electronically with the Department of the Treasury not later than **January 31** of the year following the calendar year on which the mortgage interest were received.

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

Formulario **480.7B**Form
Rev. 09.15

ESTADO LIBRE ASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO

 Departamento de Hacienda - Department of the Treasury
 DECLARACIÓN INFORMATIVA - CUENTA DE APORTACIÓN EDUCATIVA
 INFORMATIVE RETURN - EDUCATIONAL CONTRIBUTION ACCOUNT
EXHIBIT S
 AÑO CONTRIBUTIVO:
 TAXABLE YEAR: **2015**
 Enmendado - Amended: (DD / MM / AAAA)

 Número de Confirmación de Radicación Electrónica
 Electronic Filing Confirmation Number

INFORMACIÓN 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	2. Aportaciones Durante el Año Contributivo - Contributions During the Taxable Year		A. Aportaciones Contributions
Dirección - Address	3. Aportaciones Vía Transferencia Rollover Contributions		B. Incremento Increase
Código Postal - Zip Code	4. Retiros Vía Transferencia Rollover Withdrawals		(1) Intereses Tributables Taxable Interest
<input type="checkbox"/> INFORMACIÓN DEL BENEFICIARIO - BENEFICIARY'S INFORMATION	5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		(2) Intereses Exentos Exempt Interest
Núm. de Seguro Social - Social Security No. Fecha de Nac. - Date of Birth	6. Contribución Retenida de Intereses (17%) Tax Withheld from Interest (17%)		(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico
Nombre - Name	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%)		(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico
Dirección - Address	Número Control Informativa Original Control No. Original Informative Return		C. Pagado por Adelantado (8%) bajo la Sección 1023.24 Prepaid (8%) under Section 1023.24
Código Postal - Zip Code			D. Total (Sume líneas 8A a la 8C) Total (Add lines 8A through 8C)
Número de Cuenta Bancaria - Bank Account Number			
<input type="checkbox"/> INFORMACIÓN DE QUIEN APORTA - CONTRIBUTOR'S INFORMATION			
Núm. de Seguro Social - Social Security No. Parentesco - Relationship			
Nombre - Name			
Dirección - Address			
Código Postal - Zip Code			
Número Control Control Number			

FECHA DE RADICACIÓN: 28 DE FEBRERO O 30 DE AGOSTO, SEGUN APLIQUE, VEA INSTRUCCIONES - FILING DATE: FEBRUARY 28 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS

Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias al beneficiario o a quien aporta, según aplique. Conserve copia para sus récords. - Send to Department of the Treasury electronically. Deliver two copies to beneficiary or contributor, whoever applies. Keep copy for your records.

INSTRUCCIONES

Declaración Informativa – Cuenta de Aportación Educativa

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

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

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

Desglose la cantidad distribuida según las partidas del encasillado 8.

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

Si el individuo que aporta o el beneficiario de la cuenta recibe una distribución total o parcial que no sea una distribución de intereses recibida de instituciones financieras dedicadas a industria o negocio en Puerto Rico (según establece la Sección 1023.04 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (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).

Indique en el encasillado 8C aquella parte de la distribución de una cuenta cuyo dueño o beneficiario haya pagado por adelantado la contribución especial de 8% de acuerdo con la Sección 1023.24 del Código.

La declaración deberá entregarse a la persona que aporta, al beneficiario y **rendirse electrónicamente** 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.

INSTRUCTIONS

Informative Return – Educational Contribution Account

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

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

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

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

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

If the contributor or beneficiary of the account receives a total or partial distribution that does not constitute a distribution of interest received from financial institutions engaged in trade or business in Puerto Rico (as provided in Section 1023.04 of the Puerto Rico Internal Revenue Code of 2011, as amended (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).

Enter in box 8C that part of the distribution from an account for which the owner or beneficiary prepaid the special income tax rate (8%) as provided by Section 1023.24 of the Code.

The return must be given to the contributor, the beneficiary and **filed electronically** with 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.

 Enmendado - Amended: (DD / MM / AANY)

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION		INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	
Núm. de Identificación Patronal - Employer Identification Number		Núm. de Seguro Social - Social Security No.	
Nombre - Name		Nombre - Name	
Dirección - Address		Dirección - Address	
Código Postal - Zip Code		Código Postal - Zip Code	
Marque el encasillado correspondiente: - Check the corresponding box:		Fecha en que comenzó a recibir la pensión: - Date on which you started to receive the pension:	
Forma de Distribución: - Form of Distribution: <input type="checkbox"/> Total Lump Sum <input type="checkbox"/> Parcial Partial <input type="checkbox"/> Anualidad o Pagos Periódicos Annuity or Periodic Payments		Tipo de Plan o Anualidad: - Plan or Annuity Type: <input type="checkbox"/> Gubernamental Governmental <input type="checkbox"/> Privado Calificado Qualified Private <input type="checkbox"/> No Calificado Non Qualified	
		Día _____ Mes _____ Año _____ Day _____ Month _____ Year _____	
Descripción - Description		Cantidad - Amount	
		Distribuciones - Distributions	
1. Aportación Vía Transferencia Rollover Contribution		16. Cantidad Distribuida Amount Distributed	
2. Distribución Vía Transferencia Rollover Distribution		17. Cantidad Tributable Taxable Amount	
3. Costo de la Pensión o Anualidad Cost of Pension or Annuity		18. Cantidad sobre la cual se Pagó por Adelantado bajo las Secciones 1023.21, 1081.01(b)(9) o 1012D(b)(5) - Amount over which a Prepayment was made under Sections 1023.21, 1081.01(b)(9) or 1012D(b)(5)	
4. Fondo de Retiro Gubernamental Governmental Retirement Fund		19. Desglose de Cantidad Distribuida Breakdown of Amount Distributed	
5. Contribución Retenida sobre Anualidad o Pagos Periódicos Tax Withheld from Annuity or Periodic Payments		A. Aportaciones Diferidas Deferred Contributions	
6. Contribución Retenida sobre una Distribución Total (20%) Tax Withheld from Lump Sum Distributions (20%)		B. Aportaciones Voluntarias After-Tax Contributions	
7. Contribución Retenida sobre una Distribución Total (10%) Tax Withheld from Lump Sum Distributions (10%)		C. Ingreso Generado Income Accretion	
8. Contribución Retenida sobre una Distribución Total (8%) Tax Withheld from Lump Sum Distributions (8%)		D. Otros Others	
9. Contribución Retenida sobre Otras Distribuciones de Planes Calificados (10%) - Tax Withheld from Other Distributions of Qualified Plans (10%)		E. Total (Sume líneas 19A a la 19D) Total (Add lines 19A through 19D)	
10. Contribución Retenida sobre Distribuciones de Planes No Calificados - Tax Withheld from Distributions of Non Qualified Plans		20. Código de Distribución Distribution Code	
11. Contribución Retenida sobre Transferencia de un Plan Calificado a una Cuenta de Retiro Individual No Deducible - Tax Withheld from Rollover of a Qualified Plan to a Non Deductible Individual Retirement Account		Razones para el Cambio Reasons for the Change	
12. Contribución Retenida sobre Distribuciones del Programa de Cuentas de Ahorro para el Retiro (10%) Tax Withheld from Distributions from the Retirement Savings Account Program (10%)			
13. Contribución Retenida sobre Transferencia del Programa de Cuentas de Ahorro para el Retiro a Cuenta de Retiro Individual No Deducible (10%) - Tax Withheld from Rollover of the Retirement Savings Account Program to a Non Deductible Individual Retirement Account (10%)			
14. Contribución Retenida sobre Distribuciones a No Residentes - Tax Withheld from Nonresident's Distributions			
15. Contribución Retenida sobre Otras Distribuciones Tax Withheld from Other Distributions			
Número de Cuenta Account Number	Número de Control Control Number	Número de Control de la Declaración Informativa Original Control Number of Original Informative Return	

INSTRUCCIONES - Declaración Informativa – Planes de Retiro y Anualidades

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

Identifique en el encasillado correspondiente si la distribución fue total, parcial o en forma de anualidad o pagos periódicos y si proviene de un plan gubernamental, privado calificado o no calificado. Además, indique la fecha en la que comenzó a recibir la pensión en los casos de distribuciones en forma de anualidad o pagos periódicos.

Informe en el encasillado 1 la cantidad total aportada a la cuenta de un participante que se haya recibido vía transferencia de otro plan calificado.

Informe en el encasillado 2 la cantidad total distribuida vía transferencia a otro plan calificado, a una Cuenta de Retiro Individual o a una Cuenta de Retiro Individual No Deducible.

Complete el encasillado 3 si la distribución se realiza en forma de anualidad o pagos periódicos y el participante efectuó una o varias aportaciones luego del pago de contribuciones.

El encasillado 4 se utilizará solamente por las agencias del Estado Libre Asociado de Puerto Rico que aporten a los Sistemas Gubernamentales de Pensiones o Retiro. Indique el total aportado por el empleado al Fondo de Retiro durante el año.

Indique en el encasillado 5 las retenciones efectuadas bajo la Sección 1081.01(b)(3)(B) del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), sobre anualidades o pagos periódicos.

Si el participante o beneficiario recibe una distribución total dentro del año contributivo debido a la separación de servicio de éste o terminación del plan, indique la contribución retenida (20%) en el encasillado 6.

Si la distribución se realiza de un fideicomiso que cumple con los requisitos de los incisos (A) y (B) del párrafo (1) del apartado (b) de la Sección 1081.01 del Código, indique la contribución retenida (10%) en el encasillado 7.

Si la distribución se realizó entre el 1 de enero y el 30 de abril de 2015, según dispuesto en la Sección 1023.21 del Código, indique la contribución retenida de 8% en el encasillado 8.

Indique en el encasillado 9 la contribución retenida (10%) sobre distribuciones que no fueron distribuciones totales o préstamos a participantes, tales como distribuciones parciales efectuadas después de la separación de servicio o retiros efectuados antes de la separación del servicio.

Indique en el encasillado 10 la contribución retenida de 15% sobre distribuciones de planes no calificados efectuadas entre el 1 de enero y el 30 de abril de 2015, según dispuesto en la Sección 1023.21 del Código.

Si el balance total de la cuenta en el fideicomiso se transfiere dentro de un solo año contributivo debido a la separación de servicio o la terminación del plan como una aportación por transferencia calificada a una Cuenta de Retiro Individual No Deducible, indique la contribución retenida (20% o 10%) en el encasillado 11.

Si un participante o beneficiario del Programa de Cuentas de Ahorro para el Retiro (plan gubernamental) recibe un pago global del balance total en su cuenta debido a la separación permanente del servicio luego de alcanzar la fecha normal de retiro de éste, indique la contribución retenida (10%) en el encasillado 12.

Si un participante o beneficiario del Programa de Cuentas de Ahorro para el Retiro (plan gubernamental) transfiere el balance total en su cuenta a una Cuenta de Retiro Individual No Deducible, indique la contribución retenida (10%) en el encasillado 13.

En el caso de distribuciones a participantes o beneficiarios no residentes, indique la contribución retenida (20% o 29%) en el encasillado 14.

Indique en el encasillado 15, cantidades retenidas sobre otras distribuciones.

Indique en el encasillado 16 la cantidad distribuida durante el año contributivo, incluyendo aquella cantidad tomada como préstamo que haya sido cancelada al momento de la distribución y cantidades totales distribuidas vía transferencia a una Cuenta de Retiro Individual No Deducible. No incluya cantidades totales distribuidas vía transferencia a otro plan calificado o a una Cuenta de Retiro Individual.

Indique en el encasillado 17 la porción de la cantidad distribuida que es tributable. Esta cantidad deberá ser neta de aportaciones voluntarias o cantidades que hayan sido pagadas por adelantado. En el caso de distribuciones de planes de participación en ganancias o bonificación en acciones calificados debido a las razones (d), (e) o (f) del Artículo 2 de la Ley Núm. 80 de 30 de mayo de 1976, según enmendada, indique cero y seleccione en el encasillado 20, la letra K y cualquier otro código correspondiente.

En el encasillado 18 indique la cantidad sobre la cual el participante o beneficiario, durante el período del 16 de mayo al 31 de diciembre de 2006 y del 1 de julio de 2014 al 30 de abril de 2015, eligió y pagó por adelantado la contribución especial de 5%, 8% o 15% de acuerdo a las Secciones 1023.21 y 1081.01(b)(9) del Código o 1012D(b)(5) del Código de Rentas Internas de Puerto Rico de 1994, según enmendado. Esta cantidad aparece en la copia original endosada por el Departamento del Modelo SC 2911 (plan calificado), Modelo SC 2912 (plan no calificado) o Modelo SC 2913 (plan gubernamental) que el participante o beneficiario entregó al fiduciario del plan.

Desglose la cantidad distribuida según las partidas de los encasillados 19A a 19D. En el encasillado 19A indique, en el caso de un plan de aportaciones en efectivo o diferidas (CODA), las cantidades aportadas por el participante que fueron diferidas del ingreso sujeto a contribución durante su participación en el mismo. En el encasillado 19B refleje aquella parte de la distribución que constituye aportaciones luego del pago de impuestos (after tax contributions). En el encasillado 19C indique aquella cantidad que fue generada de las inversiones realizadas por el plan y atribuidas a la cuenta del participante. De no haber incrementado o en caso de reflejar pérdidas, indique cero. El restante de la cantidad total distribuida se reflejará en el encasillado 19D. El total del encasillado 19E será igual a la cantidad del encasillado 16.

En el encasillado 20, indique el código correspondiente al concepto por el cual se realiza la distribución:

- | | |
|---------------------------------|--------------------------------|
| A. Retiro | G. 59½ años o más |
| B. Separación de Servicio | H. Venta Sustancial de Activos |
| C. Muerte | I. Venta de Subsidiaria |
| D. Incapacidad | J. Aportación Excesiva |
| E. Terminación del Plan | K. Ley Núm. 80 |
| F. Extrema Emergencia Económica | L. Otro |

La declaración deberá entregarse al participante o beneficiario y **rendirse electrónicamente** al Departamento de Hacienda no más tarde del 30 de agosto siguiente al año contributivo correspondiente para informar aportaciones y otras transacciones o eventos relacionados con el plan o anualidad. No obstante, la declaración deberá entregarse no más tarde del 28 de febrero siguiente al año contributivo correspondiente para informar distribuciones del plan o anualidad.

INSTRUCTIONS - Informative Return – Retirement Plans and Annuities

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

Identify in the corresponding box if the distribution was lump sum, partial or an annuity or periodic payments and if it is from a governmental, qualified private or non qualified plan. Also, indicate the date on which you started to receive the pension in case of annuity or periodic payment distribution.

In box 1 inform the total amount contributed to the account of a participant which was received as a rollover from another qualified plan.

Inform in box 2 the total amount distributed via rollover to another qualified plan, an Individual Retirement Account or a Non Deductible Individual Retirement Account.

Complete box 3 if the amount is distributed as an annuity or periodic payments and the participant made one or more after tax contributions.

Box 4 will be used only by agencies of the Commonwealth of Puerto Rico that contribute to the Pension or Retirement Governmental Systems. Indicate the total contributed by the employee during the year.

Indicate in box 5 the tax withheld under Section 1081.01(b)(3)(B) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), on annuities or periodic payments.

If the participant or beneficiary receives a total distribution within the same taxable year due to separation from service or plan termination, indicate the tax withheld (20%) in box 6.

If the distribution is made from a trust that complies with the requirements of subparagraphs (A) and (B) of paragraph (1) of part (b) of Section 1081.01 of the Code, indicate the tax withheld (10%) in box 7.

If the distribution was made between January 1 and April 30, 2015, as provided by Section 1023.21 of the Code, indicate the tax withheld (8%) in box 8.

Indicate in box 9 the tax withheld (10%) over distributions that were not lump sum or loans to participants, such as partial distributions made after the separation from service or withdrawals made before the separation from service.

Indicate in box 10 the tax withheld (15%) from distributions of non qualified plans made between January 1 and April 30, 2015, as provided by Section 1023.21 of the Code.

If the total account balance in the trust is transferred within the same taxable year due to separation from service or the plan termination as a qualified rollover contribution to a Non Deductible Individual Retirement Account, indicate the tax withheld (20% or 10%) in box 11.

If a participant or beneficiary of the Retirement Savings Account Program (governmental plan) receives a global payment of the total balance in his/her account due to the permanent separation from service after reaching the normal retirement age, indicate the tax withheld (10%) in box 12.

If a participant or beneficiary of the Retirement Savings Account Program (governmental plan) transfers the total balance in his/her account to a Non Deductible Individual Retirement Account, indicate the tax withheld (10%) in box 13.

In the case of distributions to non resident participants or beneficiaries, indicate the tax withheld (20% or 29%) in box 14.

Indicate in box 15 the tax withheld over other distributions.

Indicate in box 16 the total amount distributed during the taxable year, including any amount loaned which was cancelled at the time of distribution and any total amount distributed via rollover to a Non Deductible Individual Retirement Account. Do not include total amounts distributed via rollover to another qualified plan or to an Individual Retirement Account.

Indicate in box 17, the taxable portion of the amount distributed. This amount must be net of after tax contributions and any amount which was prepaid. In the case of distributions from qualified profit sharing or stock bonus plans due to reasons (d), (e) or (f) of Article 2 of Act No. 80 of May 30, 1976, as amended, show zero and select letter K in box 20 and any other corresponding code.

In box 18 indicate the amount over which the participant or beneficiary, during the period of May 16 to December 31, 2006 and July 1, 2014 to April 30, 2015, elected and prepaid the 5%, 8% or 15% special tax according to Sections 1023.21 and 1081.01(b)(9) of the Code or 1012D(b)(5) of the Puerto Rico Internal Revenue Code of 1994, as amended. This amount appears in the original copy endorsed by the Department of Form AS 2911 (qualified plan), Form AS 2912 (non qualified plan) or Form AS 2913 (governmental plan) that the participant or beneficiary provided to the fiduciary of the plan.

Provide a breakdown of the amount distributed according to the items in boxes 19A to 19D. In box 19A indicate, for cash or deferred arrangement plans, the amounts contributed by the participant which were deferred from income tax during his/her participation in the same. In box 19B show that part of the distribution which constitutes after tax contributions. In box 19C indicate any amount earned from the investments made by the plan and allocated to the participant's account. If no income was earned or in case of a loss, show zero. Include the rest of the total amount distributed in box 19D. The total in box 19E must be equal to the amount shown in box 16.

In box 20, indicate the corresponding code of the concept for which the distribution was made:

- | | |
|----------------------------|---|
| A. Retirement | G. 59½ years or more (In-Service) |
| B. Separation from Service | H. Sale of Substantially All the Assets |
| C. Death | I. Subsidiary Sale |
| D. Disability | J. Excess Deferrals |
| E. Plan Termination | K. Act No. 80 |
| F. Hardship | L. Other |

The return must be given to the participant or beneficiary and **filed electronically** with the Department of the Treasury not later than August 30 following the corresponding taxable year to inform contributions and other transactions or events related to the plan or annuity. However, the return must be given not later than February 28 following the corresponding taxable year to inform distribution from said plan or annuity.

Formulario **480.7D**
 Form
 Rev. 09.15



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

DECLARACIÓN INFORMATIVA - PAGOS POR ARRENDAMIENTO DE AUTOMÓVILES
 INFORMATIVE RETURN - AUTOMOBILE LEASE PAYMENTS

EXHIBIT U

AÑO CONTRIBUTIVO: **2015**
 TAXABLE YEAR:

Enmendado - Amended: (DD / MM /AAAA)

Número de Confirmación de Radicación Electrónica
 Electronic Filing Confirmation Number

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION

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

Tipo - Type

Individuo - Individual

Sociedad - Partnership

Corporación - Corporation

Otro - Other

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cliente
 Customer Number

Número Control
 Control Number

Número Control Informativa Original
 Control No. Original Informative Return

Razones para el Cambio - Reasons for the Change

Número de Cuenta Account Number	Pago Total Recibido Total Payment Received	Cantidad del Pago que Constituye Intereses - Amount of Payment that Constitutes Interest	Número de Cuenta Account Number	Pago Total Recibido Total Payment Received	Cantidad del Pago que Constituye Intereses - Amount of Payment that Constitutes Interest
1.			6.		
2.			7.		
3.			8.		
4.			9.		
5.			10.		

FECHA DE RADICACIÓN: 31 DE ENERO, VEA INSTRUCCIONES
 FILING DATE: JANUARY 31, SEE INSTRUCTIONS

Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias al pagador. Conserve copia para sus récords.
 Send to Department of the Treasury electronically. Deliver two copies to payer. Keep copy for your records.

INSTRUCCIONES

Declaración Informativa – Pagos por Arrendamiento de Automóviles

Cualquier persona que esté dedicada a industria o negocio en Puerto Rico y que en la operación de dicha industria o negocio reciba de cualquier individuo, negocio, sociedad o corporación, pagos por concepto de arrendamiento de automóviles (**que sean esencialmente una compra**), según lo dispuesto en la Sección 1033.07(a)(3)(H) del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), vendrá obligado a rendir esta declaración informativa. También podrá informar en este formulario los pagos recibidos por concepto de intereses. Los pagos se desglosarán por cada automóvil arrendado. Si está obligado a informar pagos para más de diez automóviles, utilice la cantidad de Declaraciones Informativas adicionales que sean necesarias.

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona y rendirse electrónicamente al Departamento de Hacienda no más tarde del 31 de enero del año siguiente al año natural para el cual se reciben los pagos.

El Código impone penalidades por dejar de informar los pagos en el Formulario 480.7D o por dejar de rendir el mismo.

INSTRUCTIONS

Informative Return – Automobile Lease Payments

Any person engaged in trade or business in Puerto Rico and that in the conduct of such trade or business receives payments from any individual, business, partnership or corporation, with respect to automobile leases (**which are essentially equivalent to a purchase**), as provided by Section 1033.07(a)(3)(H) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), is required to file this informative return. You may also report on this form the interest payments received. The payments must be reported for each leased automobile. If you are required to inform payments for more than ten automobiles, use additional Informative Returns.

The return must be prepared on a calendar year basis and must be delivered to the person and filed electronically with the Department of the Treasury, not later than January 31 of the year following the calendar year in which payments were received.

The Code imposes penalties for not reporting the payments on Form 480.7D or for not filing such return.

Formulario 480.5Form
Rev. 09.15

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**EXHIBIT V**AÑO CONTRIBUTIVO: **2015**
TAXABLE YEAR: Enmendado - Amended: (DD / MM / AAAA)Núm. Confirmación de Radicación Electrónica
Electronic Filing Confirmation No.

Número de Identificación Patronal - Employer Identification Number

Clase de Contribuyente - Type of Taxpayer

 Individuo
Individual Sociedad
Partnership Corporación
Corporation Sucesión o
Fideicomiso
Estate or Trust Otros
Others

Nombre del Pagador - Payer's Name

Dirección - Address

Código Postal - Zip Code

Número de Documentos - Number of Documents

Cantidad Retenida - Amount Withheld

Cantidad Total Pagada - Total Amount Paid

Marque sólo un encasillado
Check only one box 480.6A 480.6B 480.6C 480.6D 480.7 480.7A 480.7B 480.7C 480.7D**JURAMENTO - OATH**

Declaro bajo penalidad de perjurio que he examinado esta declaración y que según mi mejor información y creencia es cierta, correcta y completa.

I declare under penalties of perjury that I have examined this declaration and to the best of my knowledge and belief it is true, correct and complete.

Fecha - Date _____

Firma - Signature _____

Título - Title _____

FECHA DE RADICACIÓN: 31 DE ENERO, 28 DE FEBRERO, 15 DE ABRIL O 30 DE AGOSTO, SEGÚN APLIQUE. VEA INSTRUCCIONES - FILING DATE: JANUARY 31, FEBRUARY 28, APRIL 15 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS

INSTRUCCIONES

Resumen de las Declaraciones Informativas

Esta declaración (Formulario 480.5) se usará para resumir y tramitar los Formularios 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7A, 480.7B, 480.7C y 480.7D. **Rinda electrónicamente** un Formulario 480.5 con cada clase de declaración informativa, no más tarde del 31 de enero (Formulario 480.7A y 480.7D), 28 de febrero (Formularios 480.6A, 480.6B, 480.6D, 480.7, 480.7B y 480.7C), 15 de abril (Formulario 480.6C) o 30 de agosto (Formularios 480.7, 480.7B y 480.7C) del año siguiente al año natural para el cual se efectuaron los pagos. Conserve copia para sus récords.

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

INSTRUCTIONS

Summary of the Informative Returns

This return (Form 480.5) will be used to summarize and process Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7A, 480.7B, 480.7C and 480.7D. A Form 480.5 must be **filed electronically** with each type of informative return, not later than January 31 (Form 480.7A and 480.7D), February 28 (Forms 480.6A, 480.6B, 480.6D, 480.7, 480.7B and 480.7C), April 15 (Form 480.6C) or August 30 (Form 480.7, 480.7B and 480.7C) of the year following the calendar year for which the payments were made. Keep copy for your records.

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.

Liquidador Revisor
 Investigado por:
 Fecha ___ / ___ / ___
 R M N
 Número de Identificación Patronal - Employer Identification Number
 Clase de Industria o Negocio - Type of Industry or Business
 Teléfono - Telephone ()
 Nombre del Agente Retenedor - Withholding Agent's Name
 Dirección Postal - Postal Address
 Dirección Física - Physical Address
 Dirección de Correo Electrónico - E-mail Address
 Código Postal - Zip Code
 Cambio de Dirección - Change of Address
 Sí - Yes No

Sello de Recibido

Parte I - Part I	1	2	3	4	5	6	7
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida Tax Withheld	Exceso de Contribución Depositada según Columna 6 del Año Anterior Excess of Tax Deposited as Reported in Column 6 for Prior Year	Contribución Retenida luego de Ajustes (Columna 2 menos Columna 3) Tax Withheld after Adjustments (Column 2 less Column 3)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Si la Columna 5 es mayor que la Columna 4, anote la diferencia aquí) Tax Deposited in Excess (If Column 5 is greater than Column 4, enter the difference here)	Balance a Pagar (Si la Columna 4 es mayor que la Columna 5, anote la diferencia aquí) Balance Due (If Column 4 is greater than Column 5, enter the difference here)
1. Servicios Prestados por Individuos Services Rendered by Individuals							
2. Servicios Prestados por Corp. y Soc. Services Rendered by Corporations and Partnerships							
3. Indemnización Judicial o Extrajudicial Judicial or Extrajudicial Indemnification							
4. Dividendos Sujetos al 5% bajo la Sección 1023.25 Dividends Subject to 5% under Section 1023.25							
5. Dividendos Sujetos al 15% Dividends Subject to 15%							
6. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sport's Teams							
7. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) - Interest under Section 1023.04 (except IRA and Educational Contribution Account)							
8. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)							
9. Dividendos Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987) - Dividends from Industrial Development Income (Act 8 of January 24, 1987)							
10. Distribuciones de Sociedades (Ver inst.) Partnership Distributions (See inst.)							
11. Otros Pagos Other Payments							
TOTAL							

PARA PROPÓSITOS
 INFORMATIVOS SOLAMENTE.
 NO UTILICE PARA RENDIR.



INSTRUCCIONES GENERALES FORMULARIO 480.6B.1

¿QUIÉN DEBE RENDIR ESTE ESTADO?

Todo pagador o agente retenedor que esté obligado a deducir y retener en el origen la contribución con respecto a pagos por Servicios Prestados, Indemnización Judicial o Extrajudicial, Dividendos sujetos al 5% de contribución sobre ingresos según las provisiones de la Sección 1023.25 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), pero a los que se les realizó una retención de contribución sobre ingresos de 15% (Distribuciones efectuadas entre el 1 de enero y el 30 de abril de 2015), Dividendos sujetos al 15% (Distribuciones efectuadas luego del 30 de junio de 2015), Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales, Intereses bajo las Secciones 1023.04 y 1023.05(b) del Código, Dividendos de Ingresos de Fomento Industrial, Distribuciones de Sociedades (en aquellos casos en que la sociedad haya optado por tributar bajo las disposiciones de la Sección 1022.06(b) del Código) y otros pagos, según se informa en el Formulario 480.6B, someterá el Estado de Reconciliación Anual de Ingresos en el que conste el total de las cantidades pagadas, así como la contribución retenida y el monto de la contribución depositada.

INSTRUCCIONES ESPECÍFICAS

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 a los fines de procesar este formulario. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida, contribución depositada y crédito por depósito en exceso. En la columna de cantidad pagada anotará, si aplica, los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6B. En la Parte II, detallará la cantidad pagada, la contribución retenida y la contribución depositada mensualmente. En la Columna D, anote la diferencia entre las Columnas B y C. Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, deberá efectuar el pago correspondiente con sus intereses y recargos no más tarde de la fecha de radicación de este formulario utilizando el Cupón de Depósito (Formulario 480.9 o 480.9A, según aplique) o a través de Colecturía Virtual.

RADICACIÓN Y PAGO

El pagador o agente retenedor **rendirá este estado electrónicamente** 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 o a través de Colecturía Virtual.

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, una penalidad de \$500 por cada estado dejado de rendir.

GENERAL INSTRUCTIONS FORM 480.6B.1

WHO MUST FILE THIS STATEMENT

Every payer or withholding agent who is required to deduct and withhold at source the tax with respect to payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends subject to 5% income tax under the provisions of Section 1023.25 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), but had an income tax withholding of 15% (Distributions made between January 1 an April 30, 2015), Dividends Subject to 15% (Distributions made after June 30, 2015), Compensation Paid by International Associations or Federations of Sport's Teams, Interest under Sections 1023.04 and 1023.05(b) of the Code, Dividends from Industrial Development Income, Partnership Distributions (in those cases in which the partnership elected to be taxed under the provisions of Section 1022.06(b) of the Code), and other payments, according with Form 480.6B, shall submit an Annual Reconciliation Statement of Income showing the total amounts paid, as well as the tax withheld and the sum of the tax deposited.

SPECIFIC INSTRUCTIONS

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

It is important to indicate the employer identification number so that the form may be properly processed. In Part I, you must detail, for each type of income, the amount paid, tax withheld, tax deposited, and credit for deposit in excess. In the column for the amount paid, enter, if applicable, the payments made during the year for each type of income reported on Form 480.6B. In Part II, you must detail the amount paid, tax withheld and tax deposited monthly. In Column D, enter the difference between Columns B and C. **Any tax deposited in excess will be claimed as a credit in the next year. If there is a balance due, the payment with interest and surcharges must be made not later than the filing date of this form using the Deposit Coupon (Form 480.9 or 480.9A, as applicable) or through Payments Online.**

FILING AND PAYMENT

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

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 Code, a penalty of \$500 for each statement not filed.

Formulario 480.30
Form
Rev. 21 sep 15

Liquidador _____ Revisor _____

Investigado por: _____

Fecha ___/___/___

R M N

20__ Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico
Departamento de Hacienda - Department of the Treasury 20__

PLANILLA ANUAL DE CONTRIBUCIÓN SOBRE INGRESOS RETENIDA EN EL ORIGEN - NO RESIDENTES
NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE

Número de Confirmación de Radicación Electrónica

EXHIBIT X

PLANILLA ENMENDADA - AMENDED RETURN

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

Clase de Industria o Negocio
Type of Industry or Business

Teléfono - Telephone
()

Nombre del Agente Retenedor - Withholding Agent's Name

Clave Industrial

Código Municipal

Dirección Postal - Postal Address

Dirección Física - Physical Address

Dirección de Correo Electrónico - E-mail Address

Código Postal - Zip Code

Cambio de Dirección - Change of Address
 Sí - Yes No

Sello de Recibido

Parte I - Part I	1	2	3	4	5	6	7	8
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida Tax Withheld	Crédito por Contribución sobre Dividendos Implícitos (Sección 1062.13) Credit for Tax on Deemed Dividends (Section 1062.13)	Exceso de Contribución Depositada según Columna 7 del Año Anterior Excess of Tax Deposited as Reported in Column 7 for Prior Year	Contribución Retenida luego de Ajustes (Columna 2 menos Columnas 3 y 4) Tax Withheld after Adjustments (Column 2 less Columns 3 and 4)	Contribución Depositada Tax Deposited	Contribución Depositada en Exceso (Si la Columna 6 es mayor que la Columna 5, anote la diferencia aquí) Tax Deposited in Excess (If Column 6 is greater than Column 5, enter the difference here)	Balance a Pagar (Si la Columna 5 es mayor que la Columna 6, anote la diferencia aquí) Balance Due (If Column 5 is greater than Column 6, enter the difference here)
1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations								
2. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sport's Teams								
3. Venta de Propiedad - Sale of Property								
4. Dividendos Sujetos al 5% bajo la Sección 1023.25 Dividends Subject to 5% under Section 1023.25								
5. Dividendos Sujetos al 10% bajo la Sección 1062.11 Dividends Subject to 10% under Section 1062.11								
6. Dividendos Sujetos al 15% bajo la Sección 1062.08 Dividends Subject to 15% under Section 1062.08								
7. Regalías - Royalties								
8. Regalías sujetas a una tasa mayor de 10% bajo la Ley 135-1997 Royalties subject to a rate greater than 10% under Act 135-1997								
9. Intereses - Interest								
10. Rentas - Rents								
11. Espectáculos Públicos - Public Shows								
12. Distribuciones de Sociedades (Ver instrucciones) Partnership Distributions (See instructions)								
13. Otros Pagos - Other Payments								
TOTAL								

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

**¿QUIÉN DEBE RENDIR ESTA PLANILLA?**

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

Las tasas de retención en vigor bajo las disposiciones del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), son las siguientes:

■ Individuos o fiduciarios ciudadanos de los Estados Unidos no residentes	20%
■ Individuos o fiduciarios extranjeros no residentes	29%
■ Corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico	29%
■ Venta de propiedad por extranjeros no residentes	25%
■ Venta de propiedad por ciudadanos de los Estados Unidos no residentes	15%
■ Venta de propiedad por corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico	25%
■ Ingreso proveniente de dividendos de corporaciones:	
✓ Distribuciones efectuadas entre el 1 de enero y el 30 de abril de 2015 bajo la Sección 1023.25 del Código ..	5%
✓ Distribuciones bajo la Sección 1062.11 del Código	10%
✓ Distribuciones bajo la Sección 1062.08 del Código	15%

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 1031.02(a)(3) 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 PÚBLICOS - 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 1062.08 y 1062.11 del Código, **rendirá esta planilla y pagará la contribución el día siguiente a la celebración de cada espectáculo, función o exhibición pública.**

En el caso de sociedades que hayan optado tributar de acuerdo a las disposiciones de la Sección 1022.06(b) del Código, la tasa de retención es de 10% para distribuciones de sociedades.

INSTRUCCIONES ESPECÍFICAS

Es importante incluir el número de identificación patronal o seguro social del agente retenedor a los fines de procesar esta planilla. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida y contribución depositada. En la columna de cantidad pagada anotará los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6C. En la Parte II, detallará la cantidad pagada, la contribución retenida y la contribución depositada mensualmente. En la Columna D anote la diferencia entre las Columnas B y C. Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, incluirá el pago correspondiente con sus intereses y recargos no más tarde de la fecha de radicación de esta planilla utilizando el Cupón de Depósito (Formulario 480.31 o 480.32, según aplique) o a través de Colecturía Virtual.

RADICACIÓN Y PAGO

El pagador o agente retenedor **rendirá esta planilla electrónicamente** 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 o a través de Colecturía Virtual.

Toda persona obligada a deducir y retener cualquier contribución sobre ingresos bajo las Secciones 1062.08 y 1062.11 del Código, **depositará** la contribución deducida y retenida durante un mes natural, pero solamente si excede de \$200, **no más tarde del día 15 del mes siguiente al cierre de dicho mes natural.** Para hacer este pago utilizará el Cupón de Depósito correspondiente.

PENALIDADES

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

WHO MUST FILE THIS RETURN?

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

The withholding rates in effect under the Puerto Rico Internal Revenue Code of 2011, as amended (Code), are the following:

■ Nonresident United States citizens individuals or fiduciaries	20%
■ Nonresident alien individuals or fiduciaries	29%
■ Foreign corporations or partnerships not engaged in trade or business within Puerto Rico	29%
■ Sale of property by nonresident aliens	25%
■ Sale of property by nonresident citizens of the United States	15%
■ Sale of property by foreign corporations or partnerships not engaged in trade or business within Puerto Rico ...	25%
■ Income from dividends of corporations:	
✓ Distributions made between January 1 and April 30, 2015 under Section 1023.25 of the Code	5%
✓ Distributions under Section 1062.11 of the Code	10%
✓ Distributions under Section 1062.08 of the Code	15%

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 1031.02(a)(3) of the Code; interest, dividends, share in partnership profits and rents paid to foreign life insurance companies and to foreign savings banks; pension remuneration for services rendered; and interest paid to non related persons.

PUBLIC SHOWS - Every person operating public shows, functions or exhibition business that is required to deduct and withhold any tax at source under Sections 1062.08 and 1062.11 of the Code, **shall file this return and pay the tax the day after each public show, function or exhibition was held.**

For partnerships that elected to be taxed according to Section 1022.06(b) of the Code, the withholding rate is 10% for partnership distributions.

SPECIFIC INSTRUCTIONS

It is important to indicate the withholding agent's employer identification or social security number in order to process this return. In Part I, you must detail for each type of income, the amount paid, tax withheld and tax deposited. In the column for the amount paid, enter the payments made during the year for each type of income reported on Form 480.6C. In Part II, you must detail the amount paid, tax withheld and tax deposited monthly. In Column D, enter the difference between Columns B and C. **Any tax deposited in excess will be claimed as a credit for next year. If there is a balance due, the payment with interest and surcharges must be made not later than the filing date of this return using the Deposit Coupon (Form 480.31 or 480.32, as applicable) or through Payments Online.**

FILING AND PAYMENT

The payer or withholding agent **shall file this return electronically** 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 or through Payments Online.

Every person required to deduct and withhold any income tax under Sections 1062.08 and 1062.11 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.