

**Government of Puerto Rico
Department of the Treasury**

PUBLICATION 17-06

**INFORMATIVE RETURNS
ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2017**

**Analysis and Programming Division
Rev. January 9, 2018**



IMPORTANT NOTICE

This updated Publication includes Form 480.7, Form 480.7C and all of the following forms:

Form 480.6A	Informative Return – Income Not Subject to Withholding
Form 480.6B	Informative Return – Income Subject to Withholding
Form 480.6C	Informative Return – Income Subject to Withholding – Nonresidents
Form 480.6D	Informative Return – Exempt and Excluded Income and Exempt Income Subject to Alternate Basic Tax
Form 480.7	Informative Return – Individual Retirement Account
Form 480.7A	Informative Return – Mortgage Interest
Form 480.7B	Informative Return – Educational Contribution Account
Form 480.7C	Informative Return – Retirement Plans and Annuities
Form 480.7D	Informative Return – Automobile Lease Payments
Form 480.5	Summary of the Informative Returns
Form 480.6B.1	Annual Reconciliation Statement of Income Subject to Withholding
Form 480.30	Nonresident Annual Return for Income Tax Withheld at Source

WHAT'S NEW

New Fields

1. Form 480.6A

- The “Interest under Section 1023.05(b)” field (location 846-857) **was added.**

2. Form 480.6B

- The “Amount Paid” on “Eligible Dividends under Act 14-2017” field (location 881-892) **was added.**
- The “Amount Withheld” on “Eligible Dividends under Act 14-2017” field (location 893-902) **was added.**

3. Form 480.6D

- The “Eligible Dividends under Act 14-2017” field (location 907-918) **was added.** The “Eligible Dividends under Act 14-2017” **cannot** exceed \$250,000.

4. Form 480.7

- The “Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María” field (location 832-843) **was added.**
- The “Taxable Amount” field (location 844-855) **was added.**
- The “Exempt Amount” field (location 856-867) **was added.** The “**Exempt Amount**” **cannot exceed \$10,000.**
- The “Exempt Interest and Amount over which a Prepayment was Made” field (location 868-879) **was added.**
- The “Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María Total” field (location 880-891) **was added.** The “**Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María Total**” **cannot exceed \$100,000.**

5. Form 480.7C

- The “Fixed Annuity” **box** and the “Variable Annuity” **box** on “Plan or Annuity Type” field (location 322-322) **were added**.
- Regarding the “Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María” fields:
 - The “Exempt” field (location 945-956) **was added**. The “**Exempt**” **amount cannot exceed \$10,000**.
 - The “Taxable” field (location 957-968) **was added**.
 - The “Amount over which a Prepayment was Made” field (location 969-980) **was added**.
 - The “After-Tax Contributions” field (location 981-992) **was added**.
 - The “Total” field (location 993-1004) **was added**. The “**Total**” **amount cannot exceed \$100,000**.
- The “Income Tax Withheld on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María” field (location 1005-1016) **was added**.

6. Form 480.6B.1

- The “Amount Paid” on “Eligible Dividends under Act 14-2017” field (location 2096-2107) **was added**.
- The “Tax Withheld” on “Eligible Dividends under Act 14-2017” field (location 2108-2119) **was added**.
- The “Excess of Tax Deposited as Reported in Column 7 for Prior Year” on “Eligible Dividends under Act 14-2017” field (location 2120-2131) **was added**.
- The “Tax Withheld after Adjustments” on “Eligible Dividends under Act 14-2017” field (location 2132-2143) **was added**.
- The “Tax Deposited” on “Eligible Dividends under Act 14-2017” field (location 2144-2155) **was added**.
- The “Tax Deposited in Excess” on “Eligible Dividends under Act 14-2017” field (location 2156-2167) **was added**.
- The “Balance Due” on “Eligible Dividends under Act 14-2017” field (location 2168-2179) **was added**.

Modified Name / Field

1. Form 480.6A

- The “Code” **box** on “Payments for Services Rendered by Individuals” field (location 321-332) **was added**.
- The “Code” **box** on “Payments for Services Rendered by Corporations and Partnerships” field (location 333-344) **was added**.
- The “Interest (except IRA and Educational Contribution Account)” **changed to** “Interest under Section 1023.04 (except IRA and Educational Contribution Account)” field (location 369-380).

2. Form 480.6B

- The “Reimbursed Expenses” **box** and **line** on “Payments for Services Rendered by Individuals” field (location 857-868) **were added**.
- The “Reimbursed Expenses” **box** and **line** on “Payments for Services Rendered by Corporations and Partnerships” field (location 869-880) **were added**.

3. Form 480.6D

- The “Special Compensation Paid due to a Liquidation or Close of Business under Article 10 of Act No. 80 of May 30, 1976” **changed to** “Compensation or Indemnification Paid to an Employee Due to Dismissal” field (location 393-404).

4. Form 480.7

- The “Filler” field (location 892-2433) was **modified**.

5. Form 480.7C

- The “Tax Withheld from Periodic Payment of Non Qualified Plans” **changed to** “Tax Withheld from Distributions of Non Qualified Plans” field (location 832-843).

- The “Distribution Code” **boxes** field (location 527-527) and field (location 600-600) **were added**.
- The “Filler” field (location 1017-2413) was **modified**.

6. **480.6B.1**

- The “Reimbursed Expenses” **box** and **line** on “Services Rendered by Individuals” (location 2072-2083) **were added**.
- The “Reimbursed Expenses” **box** and **line** on “Services Rendered by Corporations and Partnerships” (location 2084-2095) **were added**.

Removed Fields / Box

1. **Form 480.7C**

- The “Plan or Annuity Type” **box on form for** “Annuity” field (location 322-322) **was deleted**.
- The “Deferred Contributions” field (location 479-490) **was deleted**.
- The “Income Accretion” field (location 503-514) **was deleted**.
- The “Others” field (location 552-563) **was deleted**.

Other Changes

1. Form 480.6A

Exemption Codes (with the correspondent letter) for Individual or Corporation, if the amount entered in these boxes is more than \$1,500 (i.e. \$1,501 onwards). Indicate whether the payment for services rendered by an individual, corporation or partnership complies with any of the following special rules that exempt from the withholding obligation:

- A.** Payments made to hospitals, clinics, homes for terminally ill patients, homes for the elderly, and institutions for disabled persons. The term “hospital or clinic” does not include the rendering of laboratory services, except when those services are rendered by laboratories forming an integral part of the hospital or clinic.
- B.** Payments made to exempt organizations, as provided in Section 1101.01 of the Code.
- C.** Earnings or profits generated by direct salespersons for the sale of consumer products.
- D.** Payments made to contractors or subcontractors for construction work. The term “construction work” does not include services for architecture, engineering, design, consulting or other services of similar nature.
- E.** Payments for services to a bona fide farmer complying with the requirements for the deduction provided by Section 1033.12 of the Code or in any other equivalent provision of a special act.
- F.** Payments made directly, or through agents, representatives or other intermediaries, to an eligible carrier.
- G.** Payments made by an eligible carrier to a nonprofit entity for purposes of bookkeeping, recording, reporting and collection of air or sea transportation ticket sales and other related services, on behalf of or for the benefit of such eligible carrier.
- H.** Payments for ecclesiastic services rendered by priests or other ministers of the gospel, duly authorized or ordained, including Hebrew rabbis.
- I.** Payments for services rendered by drivers of Transportation Network Companies, according to Administrative Determination No. 16-16.
- J.** Payments for services rendered by a member of a controlled group of corporations or group of related entities, as defined in Sections 1010.04 and 1010.05 of the Code or payments made by a Pass-Through Entity for the services rendered by an owner of said entity.

- K.** Payments for services rendered not subject to withholding, as provided by the Secretary through Administrative Determination, Circular Letter or Informative Bulletin.

2. Form 480.7C

Distribution Codes: Include the code (s) corresponding to the concept for which the distribution is made. You must select among the following codes:

- A.** Retirement
- B.** Separation from Service
- C.** Death
- D.** Disability
- E.** Plan Termination
- F.** Hardship
- G.** 59½ years or more (In-Service)
- H.** Sale of Substantially All the Assets
- I.** Subsidiary Sale
- J.** Excess Deferrals
- K.** Act No. 80
- L.** Other
- M.** Annuity
- N.** Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María.

To inform more than one code (up to two codes), if applicable. No combination of two Codes can be included that does not include Code N. Do not allow combinations of Repeated Codes (Example: AA, NN).

FILING REMINDERS

Confirmation Number:

- ✓ The Department of the Treasury (Department) has established as a requirement, to include on every printed form a confirmation number provided 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:

							
Gobierno de Puerto Rico Departamento de Hacienda							
Confirmación de Transferencia Electrónica							
Año Contributivo: 2017							
Nombre:		DATA INC.					
Número de Identificación Patronal:		123456789					
Tipo de radicación:		ORIGINAL					
Identificación Patronal	Tipo de Formulario	Cantidad	Original	Enmendadas	Fecha y Hora de Radicación	Número de Confirmación	Estatus
123456789	480.5	1	1	0	1/14/2018 2:25:40PM	W762217	OK
123456789	480.7A	18	18	0	1/14/2018 2:25:40PM	W762217	OK

- ✓ The file must be uploaded first in order to obtain the confirmation number from the system.
- ✓ The confirmation number printed on the Form must match the confirmation number corresponding to its respective filing.

Form:

- ✓ 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. 10.17

GOBIERNO DE PUERTO RICO - GOVERNMENT 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: 2017
TAXABLE YEAR: 2017

☐ Enmendado - Amended: (SEE INSTRUCTIONS)

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			
Dirección - Address			
Código Postal - Zip Code			
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION			
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number			
Nombre - Name			
Dirección - Address			
Código Postal - Zip Code			
Número de Cuenta Bancaria Bank Account Number			
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			

Clase de Ingreso Type of Income	Código - Code	Cantidad Pagada Amount Paid
1. Pagos por Servicios Prestados por Individuos (Vea instrucciones) Payments for Services Rendered by Individuals (See instructions)	☐	
2. Pagos por Servicios Prestados por Corporaciones y Sociedades (Vea inst.) Payments for Services Rendered by Corporations and Partnerships (See inst.)	☐	
3. Comisiones y Honorarios Commissions and Fees		
4. Rentas Rents		
5. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interest under Section 1023.04 (except IRA and Educational Contribution Account)		
6. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)		
7. Dividendos (Vea instrucciones) Dividends (See instructions)		
8. Dividendos de Ganancia de Capital bajo la Sección 1112.01(c)(3) (Vea instrucciones) Capital Gain Distributions under Section 1112.01(c)(3) (See instructions)		
9. Condonación de Deuda Debt Discharge		
10. Otros Pagos Other Payments		
11. Rédito Bruto (Vea instrucciones) Gross Proceeds (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.
- ✓ There are no longer an ORIGINAL FOR THE RETURNS PROCESSING BUREAU, DUPLICATE, TRIPLICATE or QUADRUPLICATE printed forms. Remember, the Department of the Treasury only accepts electronic filing.

- ✓ The “Waiver Type” field and the “Waiver Number” field on Form 480.6B will be required when no amount withheld is reported.
- ✓ You must request authorization from the Forms and Publications Division to reproduce substitute forms of the Informative Returns, no later than January 2, 2018.
- ✓ 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”.

Control Number and Notification to Employers and Withholding Agents:

- ✓ Control Number – consists of 9 digits. Refer to the Notification to Employers and Withholding Agents - Access Code and Control Numbers letter for tax year 2017 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 “Notification to Employers and Withholding Agents - Access Code and Control Numbers” is available on our website www.hacienda.pr.gov. Under “Hacienda Virtual” access “Colecturía Virtual” or at “Sistema de Formularios Electrónicos (E-forms)”. This letter will not be sent by regular mail.

Amendments:

- ✓ 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.
- ✓ 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.
- ✓ Control numbers for amended forms must be requested for each type of form.
- ✓ An original file cannot contain amended information of the forms. Amended files must be submitted separately.
- ✓ Amended files must be submitted separately. Therefore, you cannot include originals on the amended files.

- ✓ The “Reasons for the Change” field (location 2455-2494) 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.

Data File:

- ✓ The Department of the Treasury only accepts the Informative Returns filing 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” at “Colecturía Virtual”.
- ✓ 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.
- ✓ Every file received after the due date will be subject to penalties.
- ✓ DO NOT CREATE A FILE THAT CONTAINS ANY OTHER DATA than the specified in this Publication.
- ✓ 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).
- ✓ 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.
- ✓ The Department is not responsible for the method or program used to file the forms (programs of any service provider).

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.**
- ✓ **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 EMPLOYER IDENTIFICATION NUMBER (EIN), SOCIAL SECURITY NUMBER (SSN) or IDENTIFICATION 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 positive signs are allowed in these fields. Remember that money fields must contain zeros if no other amount is applicable.**
- ✓ **Be sure to use the control numbers assigned for tax year 2017 in order to avoid errors or 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. Also, the forms will be considered as not filed.

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 by accessing our website **www.hacienda.pr.gov**. Under "Hacienda Virtual" access "Colecturía Virtual", on "W2/W2C/Informative File Transfer", 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 2017, 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 2017 layout of the Informative Returns?

You may contact the Forms and Publications Division at (787) 622-0123 option #8 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	January 31, 2018
480.6A, 480.6B, 480.6D, 480.6B.1 and 480.5	February 28, 2018
480.6C, 480.5 and 480.30	April 16, 2018
480.7, 480.7B, 480.7C and 480.5	February 28 or August 30, 2018 (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?

The “Notification to Employers and Withholding Agents - Access Code and Control Numbers” is available on our website www.hacienda.pr.gov. Under “Hacienda Virtual” access “Colecturía Virtual” or at “Sistema de Formularios Electrónicos (E-forms)”. **This letter will not be sent by regular mail.**

What should I do if I can’t get the Notification or I’m a new employer?

This Notification can be requested by e-mail at w2info@hacienda.gobierno.pr, by fax to (787) **522-5055**, or call (787) 622-0123 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) 522-5055 or call (787) 622-0123 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 using the information provided in “**PUBLICACION 17-09: MANUAL DE REFERENCIA CONDICIONES DE ERROR**”, available in our website www.hacienda.pr.gov, under “Hacienda Virtual” / “Colecturía Virtual” and under “Patronos y Agentes Retenedores” / “Publicaciones Patronos y Agentes Retenedores”.

If, as an Employer or Withholding Agent, 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.
 - **Original:** Type File O (O = Original); form on Document Type must be “O” (O = Original) and the summary (summaries) must be “O” (O = Original).
- 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.

- **Adding:** Type File A (A = Add); form on Document Type must be “O” (O = Original) and the summary (summaries) must be “A” (A = Amended).
- The “**AMENDED**” files must contain all forms as amended. Remember, the amended summary (summaries) must match with the original summary (summaries) filed. Document Type A = Amended (location 15-15).
 - **Amended:** Type File E (E = Amended); form on Document Type must be “A” (A = Amended) and the summary (summaries) must be “A” (A = Amended).
- **To DELETE a form:** Type File E (E = Amended), form (to be deleted) on Document Type X (X = Delete) and the summary (summaries) must be “A” (A = Amended).

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 “ORIGINAL” or “AMENDED” option). 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:\F4806BY17
- 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**.

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) 622-0123, 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
Leichtenstein	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: NOVEMBER 2017

PAGE: 1 OF 7

FILE NAME : F4806AY17

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 2017
FORM 480.6A

EXHIBIT A

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 7

FILE NAME: F4806AY17

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 2017
FORM 480.6A

EXHIBIT A

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 7

FILE NAME: F4806AY17

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 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 2017
FORM 480.6A

EXHIBIT A

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 7

FILE NAME: F4806AY17

FILE NUMBER:

RECORD NAME: Employer Information**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT A

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 7

FILE NAME : F4806AY17

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. TYPE ID PAYEE	X(1)	C	1	11-11	1 = CORPORATION, 2 = INDIVIDUAL	*
4. FILLER	X(1)	C	1	12-12	SPACES	*
5. FORM TYPE	X	C	1	13-13	ENTER 2 TO INDICATE FORM 480.6A	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
8. FILLER	X(2)	C	2	16-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70		*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
21. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
22. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING INTEREST INCOME (LOCATION 369-380) OR DIVIDENDS INCOME (LOC. 393-404)	
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
26. TOWN	X(13)	C	13	296-308		*
27. STATE	X(2)	C	2	309-310		

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.6A**

EXHIBIT A

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 7

FILE NAME: F4806AY17

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
28. ZIP-CODE	9(5)	C	5	311-315		*
29. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
30. FILLER	X	C	1	320-320	SPACES	*
31. PAYMENTS SERVICES RENDERED BY INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6A ITEM 1	
32. PAYMENTS SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	333-344	SEE FORM 480.6A ITEM 2	
33. COMMISSIONS AND FEES	9(10) V99	C	12	345-356	SEE FORM 480.6A ITEM 3	
34. RENTS	9(10) V99	C	12	357-368	SEE FORM 480.6A ITEM 4	
35. INTEREST UNDER SECTION 1023.4	9(10)V99	C	12	369-380	SEE FORM 480.6A ITEM 5	
36. FILLER	9(12)	C	12	381-392	ZEROS	*
37. DIVIDENDS	9(10)V99	C	12	393-404	SEE FORM 480.6A ITEM 7	
38. FILLER	X(12)	C	12	405-416	SPACES	*
39. OTHER PAYMENTS	9(10)V99	C	12	417-428	SEE FORM 480.6A ITEM 10	
40. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A ITEM 11	
41. DEBT DISCHARGE	9(10)V99	C	12	441-452	SEE FORM 480.6A ITEM 9	
42. FILLER	X(309)	C	309	453-761	SPACES	*
43. 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.	*
44. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
45. 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.	*
46. 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.	
47. CAPITAL GAIN DISTRIBUTIONS UNDER SECTION 1112.01(C)(3)	9(10)V99	C	12	832-843	SEE FORM 480.6A ITEM 8	
48. EXEMPTION CODE INDIVIDUAL	X(1)	C	1	844-844	ENTER A, B, C, D, E, F, G, H, I, J, K.	
49. EXEMPTION CODE CORPORATION	X(1)	C	1	845-845	ENTER A, B, C, D, E, F, G, H, I, J, K.	
50. INTEREST UNDER SECTION 1023.05(b)	9(10)V99	C	12	846-857	SEE FORM 480.6A ITEM 6	
50. FILLER	X(1588)	C	1588	858-2445	SPACES	*
51. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
52. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
53. FILLER	9(6)	C	6	2495-2500	ZEROS	*

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.6A**

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 8

FILE NAME : F4806BY17

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 2017
FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 8

FILE NAME: F4806BY17

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 2017
FORM 480.6B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 3 OF 8

FILE NAME: F4806BY17

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 8

FILE NAME: F4806BY17

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 2017
FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 8

FILE NAME: F4806BY17

FILE NUMBER:

RECORD NAME: Employer Information**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 8

FILE NAME: F4806BY17

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. TYPE ID PAYEE	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. FILLER	X(1)	C	1	12-12	SPACES	*
5. FORM TYPE	X	C	1	13-13	ENTER 3 TO INDICATE FORM 480.6B	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
8. FILLER	X(2)	C	2	16-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70		*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
21. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
22. 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)	
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
26. TOWN	X(13)	C	13	296-308		*

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.6B**

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 8

FILE NAME: F4806BY17

FILE NUMBER:

RECORD NAME: INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. STATE	X(2)	C	2	309-310		*
28. ZIP-CODE	9(5)	C	5	311-315		*
29. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
30. FILLER	X	C	1	320-320	SPACES	*
AMOUNT PAID 31. SERVICES RENDERED INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6B ITEM 1	
AMOUNT WITHHELD 32. SERVICES RENDERED INDIVIDUALS	9(8)V99	C	10	333-342	SEE FORM 480.6B ITEM 1	
AMOUNT PAID 33. SERVICES CORPORATIONS PARTNERSHIPS	9(10)V99	C	12	343-354	SEE FORM 480.6B ITEM 2	
AMOUNT WITHHELD 34. SERVICES CORPORATIONS PARTNERSHIPS	9(8) V99	C	10	355-364	SEE FORM 480.6B ITEM 2	
AMOUNT PAID 35. JUDICIAL - EXTRAJUDICIAL	9(10)V99	C	12	365-376	SEE FORM 480.6B ITEM 3	
AMOUNT WITHHELD 36. JUDICIAL - EXTRAJUDICIAL	9(8)V99	C	10	377-386	SEE FORM 480.6B ITEM 3	
37. FILLER	9(44)	C	44	387-430	ZEROS	*
AMOUNT PAID 38. INTEREST UNDER SECTION 1023.04	9(10)V99	C	12	431-442	SEE FORM 480.6B ITEM 7	
AMOUNT WITHHELD 39. INTEREST UNDER SECTION 1023.04	9(8)V99	C	10	443-452	SEE FORM 480.6B ITEM 7	
AMOUNT PAID 40. DIVIDENDS SUBJECT TO 15%	9(10)V99	C	12	453-464	SEE FORM 480.6B ITEM 4	
AMOUNT WITHHELD 41. DIVIDENDS SUBJECT 15%	9(8)V99	C	10	465-474	SEE FORM 480.6B ITEM 4	
AMOUNT PAID 42. DIVIDENDS IND. DEV. (ACT 8 1/24/87)	9(10)V99	C	12	475-486	SEE FORM 480.6B ITEM 9	
AMOUNT WITHHELD 43. DIVIDENDS IND.DEV. (ACT 8 1/24/87)	9(8)V99	C	10	487-496	SEE FORM 480.6B ITEM 9	
AMOUNT PAID 44. INTEREST UNDER SECTION 1023.05(b)	9(10)V99	C	12	497-508	SEE FORM 480.6B ITEM 8	
AMOUNT WITHHELD 45. INTEREST UNDER SECTION 1023.05(b)	9(8)V99	C	10	509-518	SEE FORM 480.6B ITEM 8	
AMOUNT PAID 46. OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 10	
AMOUNT WITHHELD 47. OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 11	
AMOUNT PAID 48. COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	541-552	SEE FORM 480.6B ITEM 6	
AMOUNT WITHHELD 49. COMPENSATION PAID BY SPORT'S TEAMS	9(8)V99	C	10	553-562	SEE FORM 480.6B ITEM 6	
50. WAIVER TYPE	X(1)	C	1	563-563	ENTER: P = PARTIAL T = TOTAL	
51. NO. WAIVER CERTIFICATE	X(20)	C	20	564-583	WAIVER FROM WITHHOLDING	
52. FILLER	X(178)	C	178	584-761	SPACES	*

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 8 OF 8

FILE NAME: F4806BY17

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
53. 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.	*
54. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
55. 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.	*
56. 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.	
57. AMOUNT PAID DIVIDENDS SUBJECT TO PREFERRED RATE UNDER SPECIAL ACT %	9(10)V99	C	12	832-843	SEE FORM 480.6B ITEM 5	
58. AMOUNT WITHHELD DIVIDENDS SUBJECT TO PREFERRED RATE UNDER SPECIAL ACT %	9(8)V99	C	10	844-853	SEE FORM 480.6B ITEM 5	
59. PERCENT OF DIVIDENDS SUBJECT TO PREFERRED RATE UNDER SPECIAL ACT	9(3)	C	3	854-856	SEE FORM 480.6B ITEM 5	
60. AMOUNT PAID REIMBURSED EXPENSES BY INDIVIDUALS	9(10)V99	C	12	857-868	SEE FORM 480.6B ITEM 1	
61. AMOUNT PAID REIMBURSED EXPENSES BY CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	869-880	SEE FORM 480.6B ITEM 2	
62. AMOUNT PAID ELIGIBLE DIVIDENDS UNDER ACT 14-2017	9(10)V99	C	12	881-892	SEE FORM 480.6B ITEM 10	
62. AMOUNT WITHHELD ELIGIBLE DIVIDENDS UNDER ACT 14-2017	9(8)V99	C	10	893-902	SEE FORM 480.6B ITEM 10	
64. FILLER	X(1543)	C	1543	903-2445	SPACES	*
65. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FIELD 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. FILLER	9(6)	C	6	2495-2500	ZEROS	*

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.6B

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 8

FILE NAME : F4806CY17

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 2017
FORM 480.6C

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 8

FILE NAME: F4806CY17

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 2017
FORM 480.6C

FILE DESCRIPTION

PAGE: 3 OF 8

FILE NUMBER:

RECORD LENGTH: 2500

* REQUIRED FIELDS

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 8

FILE NAME: F4806CY17

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 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 2017
FORM 480.6C**

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 8

FILE NAME: F4806CY17

FILE NUMBER:

RECORD NAME: Employer Information**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 8

FILE NAME: F4806CY17

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. TYPE ID PAYEE	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. FILLER	X(1)	C	1	12-12	SPACES	*
5. FORM TYPE	X	C	1	13-13	ENTER 5 TO INDICATE FORM 480.6C	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
8. FILLER	X(2)	C	2	16-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70		*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
21. 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	*
22. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING DIVIDENDS INCOME (LOCATION 387-398) OR INTEREST INCOME (LOC. 431-442)	
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
26. TOWN	X(13)	C	13	296-308		*

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.6C

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 8

FILE NAME: F4806CY17

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

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.6C

EXHIBIT C

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 8 OF 8

FILE NAME: F4806CY17

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
52. AMOUNT PAID COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	663-674	SEE FORM 480.6C ITEM 3	
53. AMOUNT WITHHELD COMPENSATION PAID BY SPORT'S TEAMS	9(8)V99	C	10	675-684	SEE FORM 480.6C ITEM 3	
54. AMOUNT PAID DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(10)V99	C	12	685-696	SEE FORM 480.6C ITEM 5	
55. AMOUNT WITHHELD DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(8)V99	C	10	697-706	SEE FORM 480.6C ITEM 5	
56. AMOUNT PAID DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(10)V99	C	12	707-718	SEE FORM 480.6C ITEM 6	
57. AMOUNT WITHHELD DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(8)V99	C	10	719-728	SEE FORM 480.6C ITEM 6	
58. FILLER	X(33)	C	33	729-761	SPACES	*
59. 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.	*
60. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
61. 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.	*
62. 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.	
63. AMOUNT PAID SERVICES RENDERED BY INDEPENDENT CONTRACTORS	9(10)V99	C	12	832-843	SEE FORM 480.6C ITEM 2	
64. AMOUNT WITHHELD SERVICES RENDERED BY INDEPENDENT CONTRACTORS	9(8)V99	C	10	844-853	SEE FORM 480.6C ITEM 2	
65. AMOUNT PAID DIVIDENDS SUBJECTS TO PREFERENTIAL RATE UNDER SPECIAL ACT%	9(10)V99	C	12	854-865	SEE FORM 480.6C ITEM 7	
66. AMOUNT WITHHELD DIVIDENDS SUBJECTS TO PREFERENTIAL RATE UNDER SPECIAL ACT%	9(8)V99	C	10	866-875	SEE FORM 480.6C ITEM 7	
67. PERCENT OF DIVIDENDS SUBJECT PREFERENTIAL RATE UNDER SPECIAL ACT	9(3)	C	3	876-878	SEE FORM 480.6B ITEM 7	
68. PERCENT OF ROYALTIES SUBJECT TO SPECIAL RATE UNDER INCENTIVES ACT	9(3)	C	3	879-881	SEE FORM 480.6B ITEM 9	
69. FILLER	X(1564)	C	1564	882-2445	SPACES	*
70. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
71. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
72. FILLER	9(6)	C	6	2495-2500	ZEROS	*

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.6C

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 8

FILE NAME : F4806DY17

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 2017
FORM 480.6D

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 8

FILE NAME: F4806DY17

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 2017
FORM 480.6D

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 8

FILE NAME: F4806DY17

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: 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 2017
FORM 480.6D

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 8

FILE NAME: F4806DY17

FILE NUMBER:

RECORD NAME: Employer Information**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 8

FILE NAME : F4806DY17

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. TYPE ID PAYEE	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. FILLER	X(1)	C	1	12-12	SPACES	*
5. FORM TYPE	X	C	1	13-13	ENTER: X TO INDICATE FORM 480.6D	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
8. FILLER	X(2)	C	2	16-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70		*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
21. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
22. BANK ACCOUNT NUMBER	X(20)	C	20	176-195		*
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
26. TOWN	X(13)	C	13	296-308		*
27. STATE	X(2)	C	2	309-310		*

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.6D**

EXHIBIT D

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 8

FILE NAME: F4806DY17

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
28. ZIP-CODE	9(5)	C	5	311-315		*
29. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
30. FILLER	X	C	1	320-320	SPACES	*
31. ACCUMULATED GAIN ON NON-QUALIFIED OPTIONS	9(10)V99	C	12	321-332	SEE FORM 480.6D ITEM 1	
32. 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	
33. COMPENSATION FOR INJURIES OR SICKNESS UNDER SECTION 1031.01(b)(3)	9(10)V99	C	12	345-356	SEE FORM 480.6D ITEM 3	
34. DISTRIBUTIONS FROM NON DEDUCTIBLE INDIVIDUAL RETIREMENT ACCOUNTS	9(10)V99	C	12	357-368	SEE FORM 480.6D ITEM 4	
35. FILLER	X(24)	C	24	369-392	SPACES	*
36. COMPENSATION OR INDEMNIFICATION PAID TO AN EMPLOYEE DUE TO DISMISSAL	9(10)V99	C	12	393-404	SEE FORM 480.6D ITEM 5	
37. FILLER	X(44)	C	44	405-448	SPACES	*
38. RENT FROM RESIDENTIAL PROPERTY UNDER ACT. 132-2010, AS AMENDED	9(10)V99	C	12	449-460	SEE FORM 480.6D ITEM 6	
39. FILLER	X(12)	C	12	461-472	SPACES	*
40. OTHER PAYMENTS SUBJECT TO ALTERNATE BASIC TAX TOTAL AMOUNT PAID	9(10)V99	C	12	473-484	SEE FORM 480.6D ITEM 19, COLUMN A	
41. OTHER PAYMENTS SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	485-496	SEE FORM 480.6D ITEM 19, COLUMN B	
42. INTEREST UPON OBLIGATIONS FROM THE UNITED STATES GOVERNMENT	9(10)V99	C	12	497-508	SEE FORM 480.6D ITEM 7	
43. INTEREST UPON OBLIGATIONS FROM THE COMMONWEALTH OF PUERTO RICO	9(10)V99	C	12	509-520	SEE FORM 480.6D ITEM 8	
44. INTEREST UPON CERTAIN MORTGAGES	9(10)V99	C	12	521-532	SEE FORM 480.6D ITEM 9	
45. OTHER INTEREST SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	533-544	SEE FORM 480.6D ITEM 10	
46. FILLER	9(12)	C	12	545-556	ZEROS	*
47. DIVIDENDS FROM COOPERATIVE ASSOCIATIONS	9(10)V99	C	12	557-568	SEE FORM 480.6D ITEM 12	
48. 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	
49. FILLER	9(12)	C	12	581-592	ZEROS	*
50. DEBT DISCHARGE	9(10)V99	C	12	593-604	SEE FORM 480.6D ITEM 18	
51. FILLER	X(157)	C	157	605-761	SPACES	*
52. 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.	*
53. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
54. 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.	*

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.6D

EXHIBIT E

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 1 OF 8

FILE NAME : F4807Y17

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 2017
FORM 480.7

EXHIBIT E

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 2 OF 8

FILE NAME: F4807Y17

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 2017
FORM 480.7

EXHIBIT E

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 4 OF 8

FILE NAME: F4807Y17

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 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 2017
FORM 480.7

EXHIBIT E

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 6 OF 8

FILE NAME: F4807Y17

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. TYPE ID PAYEE	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. FILLER	X(1)	C	1	12-12	SPACES	*
5. FORM TYPE	X	C	1	13-13	ENTER 4 TO INDICATE FORM 480.7	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
8. FILLER	X(2)	C	2	16-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70		*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
21. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
22. IRA ACCOUNT NUMBER	X(20)	C	20	176-195		*
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
26. TOWN	X(13)	C	13	296-308		*
27. STATE	X(2)	C	2	309-310		*

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.7

EXHIBIT E

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 7 OF 8

FILE NAME: F4807Y17

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

* REQUIRED FIELD

TAXABLE YEAR 2017
FORM 480.7

EXHIBIT E

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 8 OF 8

FILE NAME: F4807Y17

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
55. FILLER	X(60)	C	60	645-704	SPACES	*
56. I- PREPAID (5%) UNDER SECTION 1081.06	9(10)V99	C	12	705-716	SEE FORM 480.7 ITEM 12 I	
57. FILLER	X(45)	C	45	717-761	SPACES	*
58. 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.	*
59. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS	
60. 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.	*
61. 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.	
62. INCOME TAX WITHHELD AT SOURCE ON ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA	9(10)V99	C	12	832-843	SEE FORM 480.7 ITEM 10	
63. ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA TAXABLE	9(10)V99	C	12	844-855	SEE FORM 480.7 ITEM K.1	
64. ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA EXEMPT	9(10)V99	C	12	856-867	SEE FORM 480.7 ITEM K.2	
65. EXEMPT INTEREST AND AMOUNT OVER WHICH A PREPAYMENT WAS MADE	9(10)V99	C	12	868-879	SEE FORM 480.7 ITEM K.3	
66. ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA TOTAL	9(10)V99	C	12	880-891	SEE FORM 480.7 ITEM TOTAL	
67. FILLER	X(1542)	C	1542	892-2433	SPACES	*
68. J- PREPAID (8%) UNDER SECTION 1023.23	9(10)V99	C	12	2434-2445	SEE FORM 480.7 ITEM 12 J	
69. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
70. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
71. FILLER	9(6)	C	6	2495-2500	ZEROS	*

* REQUIRED FIELD

TAXABLE YEAR 2017
FORM 480.7

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 8

FILE NAME : F4807AY17

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 2017
FORM 480.7A

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 8

FILE NAME: F4807AY17

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 2017
FORM 480.7A

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 8

FILE NAME: F4807AY17

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 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 2017
FORM 480.7A

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 8

FILE NAME: F4807AY17

FILE NUMBER:

RECORD NAME: Employer Information**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 8

FILE NAME: F4807AY17

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. TYPE ID BORROWER	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. TYPE ID JOINT BORROWER	X(1)	C	1	12-12	1 = CORPORATION 2 = INDIVIDUAL	*
5. FORM TYPE	X	C	1	13-13	ENTER 6 TO INDICATE FORM 480.7A	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED	*
8. FILLER	X(2)	C	2	16-17	X = DELETE	*
					SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
RECIPIENT'S INFORMATION						
12. EMPLOYER'S IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70		*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
BORROWER'S INFORMATION						
21. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
22. NAME	X(30)	C	30	176-205	REQUIRED ONLY FOR CORPORATIONS	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	206-240		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	241-275		
25. TOWN	X(13)	C	13	276-288		*
26. STATE	X(2)	C	2	289-290		*
27. ZIP-CODE	9(5)	C	5	291-295		*

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.7A**

EXHIBIT F

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 8

FILE NAME: F4807AY17

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
28. ZIP-CODE EXTENSION	9(4)	C	4	296-299	ZEROS, IF NOT AVAILABLE	
JOINT BORROWER'S INFORMATION						
29. SOCIAL SECURITY NUMBER	9(9)	C	9	300-308	ENTER THE SOCIAL SECURITY NUMBER	
30. NAME	X(30)	C	30	309-338		
31. FILLER	X	C	1	339-339	SPACES	*
32. INTEREST PAID BY BORROWER	9(10)V99	C	12	340-351	SEE FORM 480.7A ITEM 1	*
33. LOAN ORIGINATION FEES(POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	352-363	SEE FORM 480.7A ITEM 2	*
34. LOAN ORIGINATION FEES PAID OR FINANCED	X	C	1	364-364	P = PAID F = FINANCED	*
35. LOAN DISCOUNT (POINTS) PAID DIRECTLY BY BORROWER	9(10) V99	C	12	365-376	SEE FORM 480.7A ITEM 3	*
36. LOAN DISCOUNT PAID OR FINANCED	X	C	1	377-377	P = PAID F = FINANCED	*
37. REFUND OF INTEREST	9(10) V99	C	12	378-389	SEE FORM 480.7A ITEM 4	*
38. PROPERTY TAXES	9(10) V99	C	12	390-401	SEE FORM 480.7A ITEM 5	*
39. PRINCIPAL BALANCE	9(10) V99	C	12	402-413	SEE FORM 480.7A ITEM 6	*
40. FILLER	X	C	1	414-414	SPACES	*
41. LOAN ACCOUNT NUMBER	X(25)	C	25	415-439		*
42. LOAN TERM	9(3)	C	3	440-442	ENTER THE NUMBER OF YEARS OR MONTHS	*
43. FILLER	X(319)	C	319	443-761	SPACES	*
44. 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.	*
45. BORROWER'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
46. 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.	*
47. 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.	
48. JOINT BORROWER'S FIRST NAME	X(15)	C	15	832-846	ENTER THE FIRST NAME OF THE JOINT BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS.	*

* REQUIRED FIELD

**TAXABLE YEAR 2017
FORM 480.7A**

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 8

FILE NAME : F4807BY17

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 2017
FORM 480.7B

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 8**FILE NAME: F4807BY17**

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 2017
FORM 480.7B

FILE NAME: F4807BY17

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

[illegible]

* REQUIRED FIELDS

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 8

FILE NAME: F4807BY17

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 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 2017
FORM 480.7B

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 8

FILE NAME: F4807BY17

FILE NUMBER:

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 8

FILE NAME: F4807BY17

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. TYPE ID BENEFICIARY	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. TYPE ID CONTRIBUTOR	X(1)	C	1	12-12	1 = CORPORATION 2 = INDIVIDUAL	*
5. FORM TYPE	X	C	1	13-13	ENTER 7 TO INDICATE FORM 480.7B	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED	*
8. FILLER	X(2)	C	2	16-17	X = DELETE	*
9. TAXABLE YEAR	9(4)	C	4	18-21	SPACES	*
10. FILLER	X	C	1	22-22	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
WITHHOLDING AGENT'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	23-31		*
12. NAME	X(30)	C	30	32-61		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	62-96	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	97-131	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	132-144		*
16. STATE	X(2)	C	2	145-146		*
17. ZIP-CODE	9(5)	C	5	147-151		*
18. FILLER	X	C	1	152-152	SPACES	*
BENEFICIARY'S INFORMATION						
19. SOCIAL SECURITY NUMBER	9(9)	C	9	153-161	ENTER THE SOCIAL SECURITY NUMBER	*
20. BIRTH YEAR	X(4)	C	4	162-165		
21. BIRTH MONTH	X(2)	C	2	166-167		
22. BIRTH DAY	X(2)	C	2	168-169		
23. NAME	X(30)	C	30	170-199	REQUIRED ONLY FOR CORPORATIONS	*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	200-234		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	235-269		
26. TOWN	X(13)	C	13	270-282		*
27. STATE	X(2)	C	2	283-284		*

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.7B**

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 8

FILE NAME: F4807BY17

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

*** REQUIRED FIELDS**

**TAXABLE YEAR 2017
FORM 480.7B**

EXHIBIT G

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 8 OF 8

FILE NAME: F4807BY17

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

*** REQUIRED FIELDS**

TAXABLE YEAR 2017
FORM 480.7B

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 1 OF 9

FILE NAME : F4807CY17

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 2017
FORM 480.7C

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 2 OF 9

FILE NAME: F4807CY17

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 2017
FORM 480.7C

FILE DESCRIPTION

FILE NAME: F4807CY17

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

[illegible]

* REQUIRED FIELDS

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 4 OF 9

FILE NAME: F4807CY17

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: 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

TAXABLE YEAR 2017
FORM 480.7C

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 5 OF 9

FILE NAME: F4807CY17

FILE NUMBER:

RECORD NAME: Employer Information**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 6 OF 9

FILE NAME: F4807CY17

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. TYPE ID PAYEE	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. FILLER	X(1)	C	1	12-12	SPACES	*
5. FORM TYPE	X	C	1	13-13	ENTER: Y TO INDICATE FORM 480.7C	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
8. FILLER	X(2)	C	2	16-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70		*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
21. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
22. ACCOUNT NUMBER	X(20)	C	20	176-195		*
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS	*
24. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
26. TOWN	X(13)	C	13	296-308		*
27. STATE	X(2)	C	2	309-310		*

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.7C**

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 7 OF 9

FILE NAME: F4807CY17

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

* REQUIRED FIELD

TAXABLE YEAR 2017
FORM 480.7C

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 8 OF 9

FILE NAME: F4807CY17

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
53. FILLER	9(24)	C	24	576-599	ZEROS	*
54. DISTRIBUTION CODE OTHER	X	C	1	600-600	VALID CODES=A, B, C, D, E, F, G, H, I, J, K, L, M, N	*
55. FILLER	9(161)	C	161	601-761	SPACES	*
56. 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.	*
57. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
58. 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.	*
59. 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.	
60. TAX WITHHELD FROM DISTRIBUTIONS OF NON QUALIFIED PLANS	9(10)V99	C	12	832-843	SEE FORM 480.7C ITEM 8	
61. TAX WITHHELD FROM ANNUITIES	9(10)V99	C	12	844-855	SEE FORM 480.7C ITEM 10	
PLAN'S INFORMATION						
62. EMPLOYER IDENTIFICATION NO.	9(9)	C	9	856-864	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	
63. NAME OF PLAN	X(40)	C	40	865-904	ENTER THE NAME OF PLAN. LEFT JUSTIFIED AND FILL WITH BLANKS.	
64. PLAN SPONSOR'S NAME	X(40)	C	40	905-944	ENTER THE PLAN SPONSOR'S NAME. LEFT JUSTIFIED AND FILL WITH BLANKS.	
ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA						
65. A- EXEMPT	9(10)V99	C	12	945-956	SEE FORM 480.7C ITEM 20A	
66. B- TAXABLE	9(10)V99	C	12	957-968	SEE FORM 480.7C ITEM 20B	
67. C- AMOUNT OVER WHICH A PREPAYMENT WAS MADE	9(10)V99	C	12	969-980	SEE FORM 480.7C ITEM 20C	
68. D- AFTER-TAX CONTRIBUTIONS (MARIA)	9(10)V99	C	12	981-992	SEE FORM 480.7C ITEM 20D	
69. E- TOTAL (ADD LINES 20A THROUGH 20D)	9(10)V99	C	12	993-1004	SEE FORM 480.7C ITEM 20E	
70. INCOME TAX WITHHELD ON ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA	9(10)V99	C	12	1005-1016	SEE FORM 480.7C ITEM 21	
71. FILLER	X(1397)	C	1397	1017-2413	SPACES	*
72. GOVERNMENTAL RETIREMENT FUND	9(10)V99	C	12	2414-2425	SEE FORM 480.7C ITEM 4. THIS FIELD APPLIES FOR PUERTO RICO GOVERNMENTAL AGENCIES ONLY.	
73. TAX WITHHELD FROM PERIODIC PAYMENTS OF QUALIFIED OR GOVERNMENTAL PLANS	9(10)V99	C	12	2426-2437	SEE FORM 480.7C ITEM 5	
74. DATE ON WHICH YOU STARTED TO RECEIVE THE PENSION	X(8)	C	8	2438-2445	ENTER THE MONTH, DAY AND 4 DIGIT YEARS, (MMDDYYYY).	

* REQUIRED FIELD

**TAXABLE YEAR 2017
FORM 480.7C**

EXHIBIT H

FILE DESCRIPTION

DATE: DECEMBER 2017

PAGE: 9 OF 9

FILE NAME: F4807CY17

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 LOCATIO N	COMMENTS	REQ
CONTROL NUMBER ORIGINAL INFORMATIVE 75. RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
76. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
77. FILLER	9(6)	C	6	2495-2500	ZEROS	*

*** REQUIRED FIELD****TAXABLE YEAR 2017
FORM 480.7C**

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 8

FILE NAME : F4807DY17

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 2017
FORM 480.7D

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 8

FILE NAME: F4807DY17

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 2017
FORM 480.7D

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 3 OF 8

FILE NAME: F4807DY17

FILE NUMBER:

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

[illegible]

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.7D

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 8

FILE NAME: F4807DY17

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: 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 2017
FORM 480.7D

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 8

FILE NAME: F4807DY17

FILE NUMBER:

RECORD NAME: Employer Information**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
18. FOREIGN POSTAL CODE	X(15)	C	15	202-216	IF APPLICABLE, ENTER THE EMPLOYER'S FOREIGN POSTAL CODE. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
19. COUNTRY CODE	X(2)	C	2	217-218	ENTER THE EMPLOYER'S APPLICABLE COUNTRY CODE (SEE APPENDIX B).	*
20. CONTACT E-MAIL	X(40)	C	40	219-258	ENTER THE CONTACT'S ELECTRONIC MAIL/INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
21. BLANK	X(2242)	C	2242	259-2500	FILL WITH BLANKS.	*

* REQUIRED FIELDS

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 8

FILE NAME: F4807DY17

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. TYPE ID PAYER	X(1)	C	1	11-11	1 = CORPORATION 2 = INDIVIDUAL	*
4. FILLER	X(1)	C	1	12-12	SPACES	*
5. FORM TYPE	X	C	1	13-13	ENTER: Z TO INDICATE FORM 480.7D	*
6. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
7. DOCUMENT TYPE	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
8. FILLER	X(2)	C	2	16-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
10. FILLER	X(8)	C	8	22-29	SPACES	*
11. FILLER	X(2)	C	2	30-31	SPACES	*
PAYEE'S INFORMATION						
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
13. NAME	X(30)	C	30	41-70	REQUIRED ONLY FOR CORPORATIONS	*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
20. FILLER	X(2)	C	2	165-166	SPACES	*
PAYER'S INFORMATION						
21. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
22. PAYER'S TYPE	X	C	1	176-176	I = INDIVIDUAL P = PARTNERSHIP C = CORPORATION O = OTHER	*
23. CUSTOMER NUMBER	X(20)	C	20	177-196		
24. NAME	X(30)	C	30	197-226	REQUIRED ONLY FOR CORPORATIONS	*
25. ADDRESS LINE NUMBER 1	X(35)	C	35	227-261		*
26. ADDRESS LINE NUMBER 2	X(35)	C	35	262-296		

* REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.7D

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 8

FILE NAME: F4807DY17

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

***REQUIRED FIELDS**

TAXABLE YEAR 2017
FORM 480.7D

EXHIBIT I

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 8 OF 8

FILE NAME: F4807DY17

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

*REQUIRED FIELDS

TAXABLE YEAR 2017
FORM 480.7D

EXHIBIT J

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 1

FILE NAME: F4805Y17

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 2017	*
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. FILLER	9(9)	C	9	2446-2454	ZEROS	*
25. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
26. FILLER	9(6)	C	6	2495-2500	ZEROS	*

* REQUIRED FIELDS

**TAXABLE YEAR 2017
FORM 480.5**

EXHIBIT K

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE : 1 OF 7

FILE NAME: F4806B1Y17

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 2017	*
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 2017
FORM 480.6B.1**

EXHIBIT K

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE : 2 OF 7

FILE NAME: F4806B1Y17

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 7 FOR PRIOR YEAR	9(10)V99	C	12	392-403	SEE FORM 480.6B.1 ITEM 1, COLUMN 4	
34. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	404-415	SEE FORM 480.6B.1 ITEM 1, COLUMN 5	
35. TAX DEPOSITED	9(10)V99	C	12	416-427	SEE FORM 480.6B.1 ITEM 1, COLUMN 6	
36. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	428-439	SEE FORM 480.6B.1 ITEM 1, COLUMN 7	
37. BALANCE DUE	9(10)V99	C	12	440-451	SEE FORM 480.6B.1 ITEM 1, COLUMN 8	
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 7 FOR PRIOR YEAR	9(10)V99	C	12	476-487	SEE FORM 480.6B.1 ITEM 2, COLUMN 4	
41. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	488-499	SEE FORM 480.6B.1 ITEM 2, COLUMN 5	
42. TAX DEPOSITED	9(10)V99	C	12	500-511	SEE FORM 480.6B.1 ITEM 2, COLUMN 6	
43. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	512-523	SEE FORM 480.6B.1 ITEM 2, COLUMN 7	
44. BALANCE DUE	9(10)V99	C	12	524-535	SEE FORM 480.6B.1 ITEM 2, COLUMN 8	
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 7 FOR PRIOR YEAR	9(10)V99	C	12	560-571	SEE FORM 480.6B.1 ITEM 3, COLUMN 4	
48. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	572-583	SEE FORM 480.6B.1 ITEM 3, COLUMN 5	
49. TAX DEPOSITED	9(10)V99	C	12	584-595	SEE FORM 480.6B.1 ITEM 3, COLUMN 6	
50. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	596-607	SEE FORM 480.6B.1 ITEM 3, COLUMN 7	
51. BALANCE DUE	9(10)V99	C	12	608-619	SEE FORM 480.6B.1 ITEM 3, COLUMN 8	
52. FILLER	9(168)	C	168	620-787	ZEROS	*
INTEREST UNDER SECTION 1023.04 (EXCEPT IRA AND EDUCATIONAL CONTRIB.						

TAXABLE YEAR 2017
FORM 480.6B.1

EXHIBIT K

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE : 3 OF 7

FILE NAME: F4806B1Y17

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
53. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1 ITEM 7, COLUMN 1	
54. TAX WITHHELD	9(10)V99	C	12	800-811	SEE FORM 480.6B.1 ITEM 7, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
55. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	812-823	SEE FORM 480.6B.1 ITEM 7, COLUMN 4	
56. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	824-835	SEE FORM 480.6B.1 ITEM 7, COLUMN 5	
57. TAX DEPOSITED	9(10)V99	C	12	836-847	SEE FORM 480.6B.1 ITEM 7, COLUMN 6	
58. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	848-859	SEE FORM 480.6B.1 ITEM 7, COLUMN 7	
59. BALANCE DUE	9(10)V99	C	12	860-871	SEE FORM 480.6B.1 ITEM 7, COLUMN 8	
DIVIDENDS SUBJECT TO 15%						
60. AMOUNT PAID	9(10)V99	C	12	872-883	SEE FORM 480.6B.1 ITEM 4, COLUMN 1	
61. TAX WITHHELD	9(10)V99	C	12	884-895	SEE FORM 480.6B.1 ITEM 4, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
62. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	896-907	SEE FORM 480.6B.1 ITEM 4, COLUMN 4	
63. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	908-919	SEE FORM 480.6B.1 ITEM 4, COLUMN 5	
64. TAX DEPOSITED	9(10)V99	C	12	920-931	SEE FORM 480.6B.1 ITEM 4, COLUMN 6	
65. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	932-943	SEE FORM 480.6B.1 ITEM 4, COLUMN 7	
66. BALANCE DUE	9(10)V99	C	12	944-955	SEE FORM 480.6B.1 ITEM 4, COLUMN 8	
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 8 OF JANUARY 24, 1987						
67. AMOUNT PAID	9(10)V99	C	12	956-967	SEE FORM 480.6B.1 ITEM 9, COLUMN 1	
68. TAX WITHHELD	9(10)V99	C	12	968-979	SEE FORM 480.6B.1 ITEM 9, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
69. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	980-991	SEE FORM 480.6B.1 ITEM 9, COLUMN 4	
70. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	992-1003	SEE FORM 480.6B.1 ITEM 9, COLUMN 5	
71. TAX DEPOSITED	9(10)V99	C	12	1004-1015	SEE FORM 480.6B.1 ITEM 9, COLUMN 6	
72. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1016-1027	SEE FORM 480.6B.1 ITEM 9, COLUMN 7	
73. BALANCE DUE	9(10)V99	C	12	1028-1039	SEE FORM 480.6B.1 ITEM 9, COLUMN 8	
INTEREST UNDER SECTION 1023.05(b)						
74. AMOUNT PAID	9(10)V99	C	12	1040-1051	SEE FORM 480.6B.1 ITEM 8, COLUMN 1	
75. TAX WITHHELD	9(10)V99	C	12	1052-1063	SEE FORM 480.6B.1 ITEM 8, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
76. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1064-1075	SEE FORM 480.6B.1 ITEM 8, COLUMN 4	
77. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1076-1087	SEE FORM 480.6B.1 ITEM 8, COLUMN 5	
78. TAX DEPOSITED	9(10)V99	C	12	1088-1099	SEE FORM 480.6B.1 ITEM 8, COLUMN 6	

TAXABLE YEAR 2017
FORM 480.6B.1

EXHIBIT K

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE : 4 OF 7

FILE NAME: F4806B1Y17

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
79. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1100-1111	SEE FORM 480.6B.1 ITEM 8, COLUMN 7	
80. BALANCE DUE	9(10)V99	C	12	1112-1123	SEE FORM 480.6B.1 ITEM 8, COLUMN 8	
COMPENSATION PAID BY SPORT'S TEAMS						
81. AMOUNT PAID	9(10)V99	C	12	1124-1135	SEE FORM 480.6B.1 ITEM 6, COLUMN 1	
82. TAX WITHHELD	9(10)V99	C	12	1136-1147	SEE FORM 480.6B.1 ITEM 6, COLUMN 2	
83. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1148-1159	SEE FORM 480.6B.1 ITEM 6, COLUMN 4	
84. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1160-1171	SEE FORM 480.6B.1 ITEM 6, COLUMN 5	
85. TAX DEPOSITED	9(10)V99	C	12	1172-1183	SEE FORM 480.6B.1 ITEM 6, COLUMN 6	
86. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1184-1195	SEE FORM 480.6B.1 ITEM 6, COLUMN 7	
87. BALANCE DUE	9(10)V99	C	12	1196-1207	SEE FORM 480.6B.1 ITEM 6, COLUMN 8	
OTHER PAYMENTS						
88. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1 ITEM 11, COLUMN 1	
89. TAX WITHHELD	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1 ITEM 11, COLUMN 2	
90. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1232-1243	SEE FORM 480.6B.1 ITEM 11, COLUMN 4	
91. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1244-1255	SEE FORM 480.6B.1 ITEM 11, COLUMN 5	
92. TAX DEPOSITED	9(10)V99	C	12	1256-1267	SEE FORM 480.6B.1 ITEM 11, COLUMN 6	
93. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1268-1279	SEE FORM 480.6B.1 ITEM 11, COLUMN 7	
94. BALANCE DUE	9(10)V99	C	12	1280-1291	SEE FORM 480.6B.1 ITEM 11, COLUMN 8	
TOTAL						
95. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1 TOTAL COLUMN 1	
96. TAX WITHHELD	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1 TOTAL COLUMN 2	
97. TAX DEPOSITED	9(10)V99	C	12	1316-1327	SEE FORM 480.6B.1 TOTAL COLUMN 5	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
98. AMOUNT PAID	9(10)V99	C	12	1328-1339		
99. TAX WITHHELD	9(10)V99	C	12	1340-1351		
100. TAX DEPOSITED	9(10)V99	C	12	1352-1363		
101. DIFFERENCE	9(10)V99	C	12	1364-1375		
FEBRUARY						

TAXABLE YEAR 2017
FORM 480.6B.1

EXHIBIT K

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE : 5 OF 7

FILE NAME: F4806B1Y17

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
102. AMOUNT PAID	9(10)V99	C	12	1376-1387		
103. TAX WITHHELD	9(10)V99	C	12	1388-1399		
104. TAX DEPOSITED	9(10)V99	C	12	1400-1411		
105. DIFFERENCE	9(10)V99	C	12	1412-1423		
MARCH						
106. AMOUNT PAID	9(10)V99	C	12	1424-1435		
107. TAX WITHHELD	9(10)V99	C	12	1436-1447		
108. TAX DEPOSITED	9(10)V99	C	12	1448-1459		
109. DIFFERENCE	9(10)V99	C	12	1460-1471		
APRIL						
110. AMOUNT PAID	9(10)V99	C	12	1472-1483		
111. TAX WITHHELD	9(10)V99	C	12	1484-1495		
112. TAX DEPOSITED	9(10)V99	C	12	1496-1507		
113. DIFFERENCE	9(10)V99	C	12	1508-1519		
MAY						
114. AMOUNT PAID	9(10)V99	C	12	1520-1531		
115. TAX WITHHELD	9(10)V99	C	12	1532-1543		
116. TAX DEPOSITED	9(10)V99	C	12	1544-1555		
117. DIFFERENCE	9(10)V99	C	12	1556-1567		
JUNE						
118. AMOUNT PAID	9(10)V99	C	12	1568-1579		
119. TAX WITHHELD	9(10)V99	C	12	1580-1591		
120. TAX DEPOSITED	9(10)V99	C	12	1592-1603		
121. DIFFERENCE	9(10)V99	C	12	1604-1615		
JULY						
122. AMOUNT PAID	9(10)V99	C	12	1616-1627		
123. TAX WITHHELD	9(10)V99	C	12	1628-1639		
124. TAX DEPOSITED	9(10)V99	C	12	1640-1651		
125. DIFFERENCE	9(10)V99	C	12	1652-1663		

TAXABLE YEAR 2017
FORM 480.6B.1

EXHIBIT K

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE : 6 OF 7

FILE NAME: F4806B1Y17

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
AUGUST						
126. AMOUNT PAID	9(10)V99	C	12	1664-1675		
127. TAX WITHHELD	9(10)V99	C	12	1676-1687		
128. TAX DEPOSITED	9(10)V99	C	12	1688-1699		
129. DIFFERENCE	9(10)V99	C	12	1700-1711		
SEPTEMBER						
130. AMOUNT PAID	9(10)V99	C	12	1712-1723		
131. TAX WITHHELD	9(10)V99	C	12	1724-1735		
132. TAX DEPOSITED	9(10)V99	C	12	1736-1747		
133. DIFFERENCE	9(10)V99	C	12	1748-1759		
OCTOBER						
134. AMOUNT PAID	9(10)V99	C	12	1760-1771		
135. TAX WITHHELD	9(10)V99	C	12	1772-1783		
136. TAX DEPOSITED	9(10)V99	C	12	1784-1795		
137. DIFFERENCE	9(10)V99	C	12	1796-1807		
NOVEMBER						
138. AMOUNT PAID	9(10)V99	C	12	1808-1819		
139. TAX WITHHELD	9(10)V99	C	12	1820-1831		
140. TAX DEPOSITED	9(10)V99	C	12	1832-1843		
141. DIFFERENCE	9(10)V99	C	12	1844-1855		
DECEMBER						
142. AMOUNT PAID	9(10)V99	C	12	1856-1867		
143. TAX WITHHELD	9(10)V99	C	12	1868-1879		
144. TAX DEPOSITED	9(10)V99	C	12	1880-1891		
145. DIFFERENCE	9(10)V99	C	12	1892-1903		
TOTALS						
146. AMOUNT PAID	9(10)V99	C	12	1904-1915		
147. TAX WITHHELD	9(10)V99	C	12	1916-1927		
148. TAX DEPOSITED	9(10)V99	C	12	1928-1939		

**TAXABLE YEAR 2017
FORM 480.6B.1**

EXHIBIT K

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE : 7 OF 7

FILE NAME: F4806B1Y17

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
149. FILLER	X(12)	C	12	1940-1951	SPACES	*
150. AMOUNT TO BE PAID	9(10)V99	C	12	1952-1963		
151. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10)V99	C	12	1964-1975		
152. DIVIDENDS SUJECT TO 15%, CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.13)	9(10)V99	C	12	1976-1987	SEE FORM 480.B1 ITEM 4, COLUMN 3	
DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL Act %						
153. AMOUNT PAID	9(10)V99	C	12	1988-1999	SEE FORM 480.6B.1 ITEM 5, COLUMN 1	
154. TAX WITHHELD	9(10)V99	C	12	2000-2011	SEE FORM 480.6B.1 ITEM 5, COLUMN 2	
155. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	2012-2023	SEE FORM 480.6B.1 ITEM 5, COLUMN 4	
156. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	2024-2035	SEE FORM 480.6B.1 ITEM 5, COLUMN 5	
157. TAX DEPOSITED	9(10)V99	C	12	2036-2047	SEE FORM 480.6B.1 ITEM 5, COLUMN 6	
158. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2048-2059	SEE FORM 480.6B.1 ITEM 5, COLUMN 7	
159. BALANCE DUE	9(10)V99	C	12	2060-2071	SEE FORM 480.6B.1 ITEM 5, COLUMN 8	
160. AMOUNT PAID REIMBURSED EXPENSES BY INDIVIDUALS	9(10)V99	C	12	2072-2083	SEE FORM 480.6B ITEM 1	
161. AMOUNT PAID REIMBURSED EXPENSES BY CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	2084-2095	SEE FORM 480.6B ITEM 2	
ELIGIBLE DIVIDENDS UNDER ACT 14-2017						
162. AMOUNT PAID	9(10)V99	C	12	2096-2107	SEE FORM 480.6B.1 ITEM 10, COLUMN 1	
163. TAX WITHHELD	9(10)V99	C	12	2108-2119	SEE FORM 480.6B.1 ITEM 10, COLUMN 2	
164. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	2120-2131	SEE FORM 480.6B.1 ITEM 10, COLUMN 4	
165. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	2132-2143	SEE FORM 480.6B.1 ITEM 10, COLUMN 5	
166. TAX DEPOSITED	9(10)V99	C	12	2144-2155	SEE FORM 480.6B.1 ITEM 10, COLUMN 6	
167. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2156-2167	SEE FORM 480.6B.1 ITEM 10, COLUMN 7	
168. BALANCE DUE	9(10)V99	C	12	2168-2179	SEE FORM 480.6B.1 ITEM 10, COLUMN 8	
169. FILLER	X(266)	C	266	2180-2445	SPACES	*
170. FILLER	9(9)	C	9	2446-2454	ZEROS	*
171. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
172. FILLER	9(6)	C	6	2495-2500	ZEROS	*

*** REQUIRED FIELDS**

**TAXABLE YEAR 2017
FORM 480.6B.1**

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 1 OF 8

FILE NAME: F48030Y17

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 2017	*
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	

TAXABLE YEAR 2017
FORM 480.30

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 2 OF 8

FILE NAME: F48030Y17

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	
EXCESS OF TAX DEPOSITED AS REPORTED						
32. 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	
PAYMENTS FOR SERVICES RENDERED BY INDEPENDENT CONTRACTORS						
37. AMOUNT PAID	9(10)V99	C	12	422-433	SEE FORM 480.30 ITEM 2, COLUMN 1	
38. TAX WITHHELD	9(10)V99	C	12	434-445	SEE FORM 480.30 ITEM 2, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
39. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	446-457	SEE FORM 480.30 ITEM 2, COLUMN 4	
40. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	458-469	SEE FORM 480.30 ITEM 2, COLUMN 5	
41. TAX DEPOSITED	9(10)V99	C	12	470-481	SEE FORM 480.30 ITEM 2, COLUMN 6	
42. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	482-493	SEE FORM 480.30 ITEM 2, COLUMN 7	
43. BALANCE DUE	9(10)V99	C	12	494-505	SEE FORM 480.30 ITEM 2, COLUMN 8	
SALE OF PROPERTY						
44. AMOUNT PAID	9(10)V99	C	12	506-517	SEE FORM 480.30 ITEM 4, COLUMN 1	
45. TAX WITHHELD	9(10)V99	C	12	518-529	SEE FORM 480.30 ITEM 4, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
46. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	530-541	SEE FORM 480.30 ITEM 4, COLUMN 4	
47. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	542-553	SEE FORM 480.30 ITEM 4, COLUMN 5	
48. TAX DEPOSITED	9(10)V99	C	12	554-565	SEE FORM 480.30 ITEM 4, COLUMN 6	
49. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	566-577	SEE FORM 480.30 ITEM 4, COLUMN 7	
50. BALANCE DUE	9(10)V99	C	12	578-589	SEE FORM 480.30 ITEM 4, COLUMN 8	
DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL ACT %						
51. AMOUNT PAID	9(10)V99	C	12	590-601	SEE FORM 480.30 ITEM 7, COLUMN 1	

TAXABLE YEAR 2017
FORM 480.30

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 3 OF 8

FILE NAME: F48030Y17

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
52. TAX WITHHELD	9(10)V99	C	12	602-613	SEE FORM 480.30 ITEM 7, 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 7, COLUMN 4	
54. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	626-637	SEE FORM 480.30 ITEM 7, COLUMN 5	
55. TAX DEPOSITED	9(10)V99	C	12	638-649	SEE FORM 480.30 ITEM 7, COLUMN 6	
56. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	650-661	SEE FORM 480.30 ITEM 7, COLUMN 7	
57. BALANCE DUE	9(10)V99	C	12	662-673	SEE FORM 480.30 ITEM 7, COLUMN 8	
ROYALTIES						
58. AMOUNT PAID	9(10)V99	C	12	674-685	SEE FORM 480.30 ITEM 8, COLUMN 1	
59. TAX WITHHELD	9(10)V99	C	12	686-697	SEE FORM 480.30 ITEM 8, 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 8, COLUMN 4	
61. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	710-721	SEE FORM 480.30 ITEM 8, COLUMN 5	
62. TAX DEPOSITED	9(10)V99	C	12	722-733	SEE FORM 480.30 ITEM 8, COLUMN 6	
63. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	734-745	SEE FORM 480.30 ITEM 8, COLUMN 7	
64. BALANCE DUE	9(10)V99	C	12	746-757	SEE FORM 480.30 ITEM 8, COLUMN 8	
INTEREST						
65. AMOUNT PAID	9(10)V99	C	12	758-769	SEE FORM 480.30 ITEM 10, COLUMN 1	
66. TAX WITHHELD	9(10)V99	C	12	770-781	SEE FORM 480.30 ITEM 10, 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 10, COLUMN 4	
68. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	794-805	SEE FORM 480.30 ITEM 10, COLUMN 5	
69. TAX DEPOSITED	9(10)V99	C	12	806-817	SEE FORM 480.30 ITEM 10, COLUMN 6	
70. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	818-829	SEE FORM 480.30 ITEM 10, COLUMN 7	
71. BALANCE DUE	9(10)V99	C	12	830-841	SEE FORM 480.30 ITEM 10, COLUMN 8	
RENTS						
72. AMOUNT PAID	9(10)V99	C	12	842-853	SEE FORM 480.30 ITEM 11, COLUMN 1	
73. TAX WITHHELD	9(10)V99	C	12	854-865	SEE FORM 480.30 ITEM 11, 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 11, COLUMN 4	
75. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	878-889	SEE FORM 480.30 ITEM 11, COLUMN 5	
76. TAX DEPOSITED	9(10)V99	C	12	890-901	SEE FORM 480.30 ITEM 11, COLUMN 6	
77. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	902-913	SEE FORM 480.30 ITEM 11, COLUMN 7	

TAXABLE YEAR 2017
FORM 480.30

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 4 OF 8

FILE NAME: F48030Y17

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
78. BALANCE DUE	9(10)V99	C	12	914-925	SEE FORM 480.30 ITEM 11, COLUMN 8	
COMPENSATION PAID BY SPORT'S TEAMS						
79. AMOUNT PAID	9(10)V99	C	12	926-937	SEE FORM 480.30 ITEM 3, COLUMN 1	
80. TAX WITHHELD	9(10)V99	C	12	938-949	SEE FORM 480.30 ITEM 3, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
81. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	950-961	SEE FORM 480.30 ITEM 3, COLUMN 4	
82. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	962-973	SEE FORM 480.30 ITEM 3, COLUMN 5	
83. TAX DEPOSITED	9(10)V99	C	12	974-985	SEE FORM 480.30 ITEM 3, COLUMN 6	
84. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	986-997	SEE FORM 480.30 ITEM 3, COLUMN 7	
85. BALANCE DUE	9(10)V99	C	12	998-1009	SEE FORM 480.30 ITEM 3, COLUMN 8	
PUBLIC SHOWS						
86. AMOUNT PAID	9(10)V99	C	12	1010-1021	SEE FORM 480.30 ITEM 12, COLUMN 1	
87. TAX WITHHELD	9(10)V99	C	12	1022-1033	SEE FORM 480.30 ITEM 12, COLUMN 2	
EXCESS OF TAX DEPOSITED AS REPORTED						
88. IN COLUMN 7 FOR PRIOR YEAR	9(10)V99	C	12	1034-1045	SEE FORM 480.30 ITEM 12, COLUMN 4	
89. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1046-1057	SEE FORM 480.30 ITEM 12, COLUMN 5	
90. TAX DEPOSITED	9(10)V99	C	12	1058-1069	SEE FORM 480.30 ITEM 12, COLUMN 6	
91. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1070-1081	SEE FORM 480.30 ITEM 12, COLUMN 7	
92. BALANCE DUE	9(10)V99	C	12	1082-1093	SEE FORM 480.30 ITEM 12, 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	
EXCESS OF TAX DEPOSITED AS REPORTED						
95. 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	

**TAXABLE YEAR 2017
FORM 480.30**

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 5 OF 8

FILE NAME: F48030Y17

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
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
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		

TAXABLE YEAR 2017
FORM 480.30

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 6 OF 8

FILE NAME: F48030Y17

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
125. TAX DEPOSITED	9(10)V99	C	12	1478-1489		
126. DIFFERENCE	9(10)V99	C	12	1490-1501		
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		

TAXABLE YEAR 2017
FORM 480.30

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 7 OF 8

FILE NAME: F48030Y17

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
148. TAX WITHHELD	9(10)V99	C	12	1754-1765		
149. TAX DEPOSITED	9(10)V99	C	12	1766-1777		
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	
CREDIT FOR TAX ON DEEMED DIVIDENDS 159. (SECTION 1062.13)	9(10)V99	C	12	1886-1897	SEE FORM 480.30 ITEM 5, COLUMN 3	
EXCESS OF TAX DEPOSITED AS REPORTED 160. 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	
CREDIT FOR TAX ON DEEMED DIVIDENDS 167. (SECTION 1062.13)	9(10)V99	C	12	1982-1993	SEE FORM 480.30 ITEM 6, COLUMN 3	
EXCESS OF TAX DEPOSITED AS REPORTED 168. 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	*

**TAXABLE YEAR 2017
FORM 480.30**

EXHIBIT L

FILE DESCRIPTION

DATE: NOVEMBER 2017

PAGE: 8 OF 8

FILE NAME: F48030Y17

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
ROYALTIES SUBJ. TO SPECIAL RATE UNDER INCENTIVE ACT %						
174. AMOUNT PAID	9(10)V99	C	12	2198-2209	SEE FORM 480.30 ITEM 9, COLUMN 1	
175. TAX WITHHELD	9(10)V99	C	12	2210-2221	SEE FORM 480.30 ITEM 9, COLUMN 2	
176. FILLER	X(12)	C	12	2222-2233	SPACES	*
177. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	2234-2245	SEE FORM 480.30 ITEM 9, COLUMN 5	
178. TAX DEPOSITED	9(10)V99	C	12	2246-2257	SEE FORM 480.30 ITEM 9, COLUMN 6	
179. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2258-2269	SEE FORM 480.30 ITEM 9, COLUMN 7	
180. BALANCE DUE	9(10)V99	C	12	2270-2281	SEE FORM 480.30 ITEM 9, COLUMN 8	
181. FILLER	X(164)	C	164	2282-2445	SPACES	*
182. FILLER	9(9)	C	9	2446-2454	ZEROS	*
183. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
184. FILLER	9(6)	C	6	2495-2500	ZEROS	*

*** REQUIRED FIELDS****TAXABLE YEAR 2017
FORM 480.30**



AÑO CONTRIBUTIVO: **2017**
TAXABLE YEAR:

☐ Enmendado - Amended: (DD / MM / AAAA)

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			
Dirección - Address			
Código Postal - Zip Code			
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION			
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number			
Nombre - Name			
Dirección - Address			
Código Postal - Zip Code			
Número de Cuenta Bancaria Bank Account Number			
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			

Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid
1. Pagos por Servicios Prestados por Individuos (Vea instrucciones) Payments for Services Rendered by Individuals (See instructions)	
2. Pagos por Servicios Prestados por Corporaciones y Sociedades (Vea inst.) Payments for Services Rendered by Corporations and Partnerships (See inst.)	
3. Comisiones y Honorarios Commissions and Fees	
4. Rentas Rents	
5. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interest under Section 1023.04 (except IRA and Educational Contribution Account)	
6. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)	
7. Dividendos (Vea instrucciones) Dividends (See instructions)	
8. Dividendos de Ganancia de Capital bajo la Sección 1112.01(c)(3) (Vea instrucciones) Capital Gain Distributions under Section 1112.01(c)(3) (See instructions)	
9. Condonación de Deuda Debt Discharge	
10. Otros Pagos Other Payments	
11. Rédito Bruto (Vea instrucciones) Gross Proceeds (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 Formulario 480.6A - Declaración Informativa - Ingresos No Sujetos a Retención

Instrucciones Generales para el Pagador

Toda persona dedicada a industria o negocio en Puerto Rico que hiciera pagos a personas naturales o jurídicas que no estén sujetos a retención en el origen según establezca el Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), deberá rendir este formulario.

Se requerirá la preparación de un Formulario 480.6A cuando el pago que no estuvo sujeto a retención sea de \$500 o más. En el caso de intereses, se requerirá un Formulario 480.6A cuando la cantidad pagada en el año sea de \$50 o más.

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona a quien se le hizo el pago. Esta declaración se **rendirá electrónicamente** al Departamento de Hacienda (Departamento) 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 ingresos en el Formulario 480.6A o por dejar de rendir el mismo.

Instrucciones Específicas para el Pagador

Encasillados 1 y 2 - Pagos por Servicios Prestados por Individuos, Corporaciones y Sociedades: Se incluirán en estos encasillados todos los pagos entre \$500 y \$1,500 realizados por concepto de servicios profesionales prestados por individuos, corporaciones y sociedades que no estuvieron sujetos a la retención en el origen.

Según lo dispone la Sección 1062.03 del Código, los primeros \$1,500 pagados durante el año natural a la persona (natural o jurídica) que prestó el servicio no estarán sujetos a la retención en el origen. En el caso de corporaciones o sociedades que operen en Puerto Rico por medio de sucursales, el límite de \$1,500 aquí dispuesto aplicará a cada sucursal por separado, a opción del agente retenedor. En los casos que la cantidad pagada exceda de \$1,500 y el exceso este sujeto a retención en el origen, se deberá reportar la **totalidad** de la cantidad pagada y retenida en el Formulario 480.6B.

No obstante lo anterior, también se utilizarán estos encasillados para informar aquellos pagos en exceso de \$1,500 que no estén sujetos a retención en el origen **únicamente** porque cumplen con alguna de las siguientes excepciones establecidas en la Sección 1062.03(b) del Código o por determinación del Secretario:

- A. Pagos efectuados a hospitales, clínicas, hogares de pacientes con enfermedades terminales, hogares de ancianos e instituciones para incapacitados. El término "hospital o clínica" no incluye la prestación de servicios de laboratorio, excepto en el caso que dichos servicios se presten por laboratorios que formen parte integral de un hospital o clínica.
- B. Pagos efectuados a organizaciones exentas según lo dispuesto en la Sección 1101.01 del Código.
- C. Ingreso o ganancia generada por vendedores directos por la venta de productos de consumo.
- D. Pagos efectuados a contratistas o subcontratistas por la construcción de obras. El término "construcción de obras" no incluye servicios de arquitectura, ingeniería, diseño, consultoría y otros servicios de naturaleza similar.
- E. Pagos por servicios a un agricultor bona fide que cumpla con los requisitos para la deducción dispuesta en la Sección 1033.12 del Código o en cualquier otra disposición de ley especial equivalente.
- F. Pagos efectuados directamente, o a través de agentes, representantes u otros intermediarios, a un porteador elegible.
- G. Pagos efectuados por un porteador elegible a entidades con fines no pecuniarios, con el propósito de llevar a cabo la contabilidad, registro, informe y cobro de ventas de pasajes de transportación aérea o marítima y otros servicios relacionados a nombre de o para beneficio de dicho porteador elegible.
- H. Pagos por servicios eclesiásticos prestados por sacerdotes u otros ministros del evangelio, debidamente autorizados u ordenados, incluyendo rabinos hebreos.
- I. Pagos por servicios prestados por Conductores de Empresas de Red de Transporte, conforme a la Determinación Administrativa Núm. 16-16.
- J. Pagos por los servicios prestados por un miembro de un grupo controlado de corporaciones o grupo de entidades relacionadas, según dichos términos se definen en la Secciones 1010.04 y 1010.05 del Código o pagos efectuados por una Entidad Conducto por los servicios prestados por un dueño de dicha entidad.
- K. Pagos por servicios prestados no sujetos a retención, según establecido por el Secretario mediante Determinación Administrativa, Carta Circular o Boletín Informativo.

Se permitirá incluir en estos encasillados cantidades en exceso de \$1,500 **únicamente** si el ingreso proviene de una de las actividades mencionadas anteriormente, según le aplique. En este caso, deberá incluir el código correspondiente en el recuadro provisto para identificar la excepción.

En el caso de que el pago por servicios se haga a un individuo que tenga un número de identificación patronal, incluyendo a individuos que utilizan un nombre comercial (DBA) para prestar sus servicios, se deberá incluir dicho número de identificación patronal e informar la cantidad pagada en el encasillado 1 como Pagos por Servicios Prestados por Individuos.

Encasillado 3 - Comisiones y Honorarios: Se informará en este encasillado la cantidad pagada por concepto de comisiones u honorarios a personas con las cuales no se mantenga una relación obrero patronal.

Encasillado 4 - Rentas: Se informará en este encasillado los pagos por concepto de rentas, primas, anualidades, regalías y otros ingresos fijos o determinables hechos a individuos durante el año.

Encasillado 5 - Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa): Se incluirá en este encasillado el monto de intereses no sujetos a retención en el origen pagados o acreditados a individuos sobre depósitos en cuentas que devenguen intereses, en cooperativas, asociaciones de ahorro autorizadas por el Gobierno Federal o el Gobierno de Puerto Rico, bancos comerciales y mutualistas o en cualquier otra organización de carácter bancario radicada en Puerto Rico. Los intereses relacionados 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.

Encasillado 6 - Intereses bajo la Sección 1023.05(b): Se incluirá en este encasillado el monto de los intereses no sujetos a retención en el origen pagados sobre bonos, pagarés y otras obligaciones emitidas por una corporación o sociedad doméstica o por una corporación o sociedad extranjera cuando no menos del ochenta (80) por ciento de su ingreso bruto derivado durante el período de tres (3) años contributivos terminados con el cierre del año contributivo anterior a la fecha del pago o acreditación del interés constituya ingreso realmente relacionado con la explotación de una industria o negocio en Puerto Rico.

También se incluirá en este encasillado el monto de intereses de préstamos hipotecarios sobre propiedad residencial localizada en Puerto Rico, sujeto a las disposiciones que establece la Sección 1023.05(b)(2) del Código.

Encasillado 7 - Dividendos: Se incluirá en este encasillado el monto de los dividendos pagados a individuos durante el año y que no estuvieron sujetos a retención en el origen. También se incluirán las distribuciones que hayan realizado aquellas sociedades que eligieron continuar tributando como corporaciones regulares bajo el Código.

Encasillado 8 - Dividendos de Ganancia de Capital bajo la Sección 1112.01(c)(3): Se incluirá en este encasillado toda distribución de dividendos, o parte de la misma, hecha por una compañía inscrita de inversiones que sea reconocida como tal bajo las disposiciones de la Ley 93-2013, conocida como la "Ley de Compañías de Inversión de Puerto Rico de 2013", provenientes de sus utilidades o beneficios corrientes o acumulados que sean atribuibles a ganancias de la venta u otra disposición de propiedad. Sin embargo, no se considerará en este encasillado aquella distribución de dividendos, o parte de la misma, hecha por una compañía de inversiones de sus utilidades o beneficios corrientes o acumulados, atribuibles a ingresos tributables, tales como intereses y dividendos de corporaciones. De igual manera, no se incluirán en este encasillado distribuciones hechas por la compañía inscrita de inversiones que sean atribuibles a dividendos pagados por entidades con un decreto de exención bajo cualquier ley de exención contributiva de Puerto Rico y cuyos dividendos sean exentos de tributación o sujetos a retención en el origen de contribución sobre ingresos a una tasa preferencial.

Encasillado 9 - Condonación de Deuda: Se incluirá en este encasillado el monto de la condonación de deuda que la institución financiera o acreedor haya determinado que es tributable, según se establece en la Determinación Administrativa emitida por el Departamento.

Encasillado 10 - Otros Pagos: Se incluirá en este encasillado cualquier otro pago realizado durante el año que no se incluya en los demás encasillados del formulario y que no estuvo sujeto a retención en el origen.

Encasillado 11 - Rédito Bruto: Se incluirá en este encasillado el monto del rédito bruto generado en el año contributivo. También se incluirá la cantidad de devolución de capital (“return of capital”) que se le haya hecho al contribuyente durante el año. De haber una cantidad en este encasillado, deberá acompañar junto con el formulario que le entregue a la persona que recibió el pago, un detalle que incluya los costos de venta relacionados a los réditos brutos que se estén informando al contribuyente.

Instructions Form 480.6A - Informative Return – Income Not Subject to Withholding

General Instructions for the Payer

Every person engaged in trade or business within Puerto Rico, that made payments to natural or juridical persons not subject to withholding at source, as established by the Puerto Rico Internal Revenue Code of 2011, as amended (Code), must file this form.

The preparation of Form 480.6A will be required when the payment not subject to withholding is \$500 or more. In the case of interests, Form 480.6A will be required when the amount paid in the year is \$50 or more.

The form must be prepared on a calendar year basis and must be provided to the person to which the payment was made. This form must be **filed electronically** with the Department of the Treasury (Department) 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 form.

Specific Instructions for the Payer

Boxes 1 and 2 – Payments for Services Rendered by Individuals, Corporations and Partnerships: All payments between \$500 and \$1,500 for professional services rendered by individuals, corporations and partnerships not subject to withholding at source must be included in these boxes.

As provided by Section 1062.03 of the Code, the first \$1,500 paid during the calendar year to the person (natural or juridical) that rendered the service will not be subject to withholding at source. In the case of corporations or partnerships operating in Puerto Rico through branches, the \$1,500 limit herein provided shall apply separately to each branch, at the option of the withholding agent. In the case that the amount paid exceeds \$1,500 and the excess is subject to withholding at source, the **total** amount paid and withheld must be reported on Form 480.6B.

Notwithstanding the above, these boxes will also be used to inform those payments in excess of \$1,500 that are not subject to withholding at source **specifically** because they meet one of the following exceptions established in Section 1062.03(b) of the Code or by determination of the Secretary:

- A. Payments made to hospitals, clinics, homes for terminally ill patients, homes for the elderly, and institutions for disabled persons. The term “hospital or clinic” does not include the rendering of laboratory services, except when those services are rendered by laboratories forming an integral part of the hospital or clinic.
- B. Payments made to exempt organizations, as provided in Section 1101.01 of the Code.
- C. Earnings or profits generated by direct salespersons for the sale of consumer products.
- D. Payments made to contractors or subcontractors for construction work. The term “construction work” does not include services for architecture, engineering, design, consulting or other services of similar nature.
- E. Payments for services to a bona fide farmer complying with the requirements for the deduction provided by Section 1033.12 of the Code or in any other equivalent provision of a special act.
- F. Payments made directly, or through agents, representatives or other intermediaries, to an eligible carrier.
- G. Payments made by an eligible carrier to a nonprofit entity for purposes of bookkeeping, recording, reporting and collection of air or sea transportation ticket sales and other related services, on behalf of or for the benefit of such eligible carrier.
- H. Payments for ecclesiastic services rendered by priests or other ministers of the gospel, duly authorized or ordained, including Hebrew rabbis.
- I. Payments for services rendered by drivers of Transportation Network Companies, according to Administrative Determination No. 16-16.
- J. Payments for services rendered by a member of a controlled group of corporations or group of related entities, as defined in Sections 1010.04 and 1010.05 of the Code or payments made by a Pass-Through Entity for the services rendered by an owner of said entity.
- K. Payments for services rendered not subject to withholding, as provided by the Secretary through Administrative Determination, Circular Letter or Informative Bulletin.

It will be allowed to enter in this box amounts in excess of \$1,500 **only** if the income is derived from one of the previously mentioned activities, as applicable. In this case, you must include the corresponding code in the box provided to identify the exception.

In the case of a payment for services rendered made to an individual who has an employer identification number, including those individuals doing business under a commercial name (DBA) to provide their services, you must include such employer identification number and the amount paid in box 1 as Payments for Services Rendered by Individuals.

Box 3 - Commissions and Fees: Report in this box the amount paid for commissions and fees to persons with which an employer-employee relationship does not exist.

Box 4 - Rents: Report in this box the payments for rents, premiums, annuities, royalties and other fixed or determinable income made to an individual during the year.

Box 5 - Interest under Section 1023.04 (except IRA and Educational Contribution Account): Include in this box the amount of interests not subject to withholding at source paid or credited to individuals upon deposits in interest bearing accounts, in cooperatives, savings associations authorized by the Federal Government or the Government of Puerto Rico, commercial or mutual banks or in any other banking organization established in Puerto Rico. Interests related to an Individual Retirement Account (IRA) or to an Educational Contribution Account must be informed on Form 480.7 or 480.7B, respectively.

Box 6 – Interest under Section 1023.05(b): Include in this box the amount of interests not subject to withholding at source paid upon bonds, notes and other obligations issued by a domestic corporation or partnership or by a foreign corporation or partnership when at least eighty (80) percent of its gross income derived during the three (3) taxable years period ended at the closing of the taxable year prior to the date of payment or accreditation of the interest constitutes income effectively connected with the conduct of a trade or business in Puerto Rico.

Also include in this box the amount of interests upon mortgages on residential property located in Puerto Rico, according to the provisions of Section 1023.05(b)(2) of the Code.

Box 7 - Dividends: Include in this box the amount of dividends not subject to withholding at source paid to individuals during the year. Also include the distributions made by those partnerships that elected to pay taxes as regular corporations under the Code.

Box 8 – Capital Gain Distributions under Section 1112.01(c)(3): Include in this box all dividend distribution, or part thereof, made by a registered investment company that is recognized as such under the provisions of Act 93-2013, known as the “Puerto Rico Investment Companies Act of 1993”, from their current or accumulated earnings and profits attributable to gains from the sale or other disposal of property. Nevertheless, those distribution of dividends, or part thereof, made by an investment company from its current or accumulated earnings and profits attributable to taxable income, such as interests and dividends from corporations, will not be considered in this box. Likewise, do not include in this box distributions made by the registered investment company attributable to dividends paid by entities with an exemption decree under any Puerto Rico tax exemption act and which dividends are tax exempt or subject to withholding of income tax at source at a preferential rate.

Box 9 – Debt Discharge: Include in this box the amount of debt discharge considered taxable by the financial institution or creditor, as established by the Administrative Determination issued by the Department.

Box 10 – Other Payments: Include in this box any other payment made during the year not included in any other box of this form and that was not subject to withholding at source.

Box 11 – Gross Proceeds: Include in this box the amount of gross proceeds generated in the taxable year. Also include any amount of return of capital made to the taxpayer during the year. If there is an amount in this box, you must include with the form that will be provided to the payee a detail that includes the costs of sales related to the gross proceeds informed to the taxpayer.

Instrucciones Formulario 480.6A - Declaración Informativa - Ingresos No Sujetos a Retención

Instrucciones para Quien Recibe el Pago

Toda persona natural o jurídica que reciba pagos que no hayan estado sujetos a retención en el origen según establece el Código, recibirá este formulario.

Se emitirá un Formulario 480.6A cuando el pago que no estuvo sujeto a retención haya sido de \$500 o más. En el caso de intereses, se emitirá un Formulario 480.6A cuando la cantidad pagada en el año haya sido de \$50 o más.

Instrucciones Específicas para Quien Recibe el Pago

Encasillado 1 - Pagos por Servicios Prestados por Individuos: Se incluirá esta cantidad en la línea de ingresos de la Parte II del Anejo M Individuo - Ingreso de Profesiones y Comisiones.

Encasillado 2 - Pagos por Servicios Prestados por Corporaciones y Sociedades: Se incluirá esta cantidad como parte de los ingresos generados en la venta de servicios en la Parte I, línea 10 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en los casos de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 3 - Comisiones y Honorarios: Se incluirá esta cantidad en la línea de ingresos de la Parte II del Anejo M Individuo - Ingreso de Profesiones y Comisiones.

Encasillado 4 - Rentas: En el caso de individuos, se incluirá esta cantidad en la sección de ingresos del Anejo N Individuo - Ingreso de Alquiler. En el caso de corporaciones, esta cantidad se informará como parte de los ingresos que se presenten en la Parte I, línea 13 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 5 - Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa): Se incluirá esta cantidad en la Parte I, Columna D del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos, según aplique.

Encasillado 6 - Intereses bajo la Sección 1023.05(b): Se incluirá esta cantidad en la Parte I, Columna G del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos. En el caso de corporaciones, esta cantidad se informará como parte del ingreso de intereses que se presenten en la Parte I, línea 14 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 7 - Dividendos: Se incluirá esta cantidad en la Parte II, Columna D del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos.

Encasillado 8 - Dividendos de Ganancia de Capital bajo la Sección 1112.01(c)(3): Se incluirá como parte de las transacciones de capital a informarse en el Anejo D - Ganancias y Pérdidas de Activos de Capital.

Encasillado 9 - Condonación de Deuda: En el caso de individuos, se informará esta cantidad en la Parte V del Anejo F Individuo - Otros Ingresos. En el caso de corporaciones, se informará como parte de las cantidades que se incluyan en la Parte I, línea 23 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 10 - Otros Pagos: En el caso de individuos, se informará esta cantidad en la Parte III del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos. Si se acoge al cómputo opcional de la contribución en el caso de personas casadas que viven juntas y rinden planilla conjunta, estos ingresos no detallados se distribuirán en partes iguales a cada cónyuge. Si el ingreso aquí informado se le atribuye individualmente al contribuyente o al cónyuge, entonces deberá informarlo en la Parte V, Columna E del Anejo F Individuo - Otros Ingresos. En el caso de corporaciones, esta cantidad se incluirá como parte de los otros pagos que se presenten en la Parte I, línea 25 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 11 - Rédito Bruto: Se incluirá como parte de las transacciones de capital a informarse en el Anejo D - Ganancias y Pérdidas de Activos de Capital.

Instructions Form 480.6A - Informative Return - Income Not Subject to Withholding

Instructions for the Payee

All natural or juridical person that receives payments not subject to withholding at source as provided by the Code, will receive this form.

Form 480.6A will be issued when the payment not subject to withholding is \$500 or more. In the case of interests, a Form 480.6A will be issued when the amount paid in the year is \$50 or more.

Specific Instructions for the Payee

Box 1 – Payments for Services Rendered by Individuals: This amount must be included in the income line of Part II of Schedule M Individual – Profession and Commissions Income.

Box 2 – Payments for Services Rendered by Corporations and Partnerships: This amount must be included as part of the profit from sales of services in Part I, line 10 of the Corporation Income tax Return, or in the cases of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 3 - Commissions and Fees: This amount must be included in the income line of Part II of Schedule M Individual – Professions and Commissions Income.

Box 4 - Rents: In the case of individuals, this amount must be included in the income section of Schedule N Individual – Rental Income. In the case of corporations, this amount must be informed as part of the income presented in Part I, line 13 of the Corporation Income Tax Return, and in the case of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 5 - Interest under Section 1023.04 (except IRA and Educational Contribution Account): This amount must be included in Part I, Column D of Schedule FF Individual – Interests, Dividends and Miscellaneous Income, as applicable.

Box 6 – Interest under Section 1023.05(b): This amount must be included in Part I, Column G of Schedule FF Individual – Interests, Dividends and Miscellaneous Income. In the case of corporations, this amount must be informed as part of the interest income presented in Part I, line 14 of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 7 - Dividends: This amount must be included in Part II, Column D of Schedule FF Individual - Interests, Dividends and Miscellaneous Income.

Box 8 – Capital Gain Distributions under Section 1112.01(c)(3): This amount must be included as part of the capital transactions to be informed on Schedule D - Capital Assets Gains and Losses.

Box 9 – Debt Discharge: In the case of individuals, this amount must be informed in Part V of Schedule F Individual – Other Income. In the case of corporations, it will be informed as part of the amounts to be included in Part I, line 23 of the Corporation Income Tax Return, and in the case of partnerships and other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 10 – Other Payments: In the case of individuals, this amount must be informed in Part III of Schedule FF Individual – Interests, Dividends and Miscellaneous Income. If you choose the optional computation of tax for married individuals living together and filing a joint return, this not itemized income will be attributed in half to each spouse. If the income herein informed is attributed individually to the taxpayer or the spouse, then it must be informed in Part V, Column E of Schedule F Individual – Other Income. In the case of corporations, this amount will be included as part of the other payments presented in Part I, line 25 of the Corporation Income Tax Return, and in the case of partnerships and other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 11 – Gross Proceeds: This amount will be included as part of the capital transactions to be informed on Schedule D – Capital Assets Gains and Losses.



AÑO CONTRIBUTIVO: **2017**
TAXABLE YEAR:

☐ 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 ☐ Gastos Reembolsados Reimbursed Expenses \$ _____		
Nombre - Name				
Dirección - Address		2. Pagos por Servicios Prestados por Corporaciones y Sociedades - Payments for Services Rendered by Corporations and Partnerships ☐ Gastos Reembolsados Reimbursed Expenses \$ _____		
Código Postal - Zip Code				
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		3. Pagos por Indemnización Judicial o Extrajudicial Payments for Judicial or Extrajudicial Indemnification		
Nombre - Name				
Dirección - Address		4. Dividendos Sujetos al 15% Dividends Subject to 15%		
Código Postal - Zip Code				
Número de Cuenta Bancaria - Bank Account Number		5. Dividendos Sujets a Tasa Preferencial bajo Ley Especial Dividends Subject to Preferential Rate under Special Act _____ %		
Núm. Certificado de Relevo de la Retención en el Origen sobre Pagos por Servicios Prestados No. Waiver Certificate from Withholding at Source on Payments for Services Rendered				
Razones para el Cambio - Reasons for the Change		6. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sport's Teams		
Número Control - Control Number				
Número Control Informativa Original Control No. Original Informative Return		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 de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987) - Dividends from Industrial Development Income (Act 8 of January 24, 1987)		
		10. Dividendos Elegibles bajo la Ley 14-2017 Eligible Dividends under Act 14-2017		
		11. Otros Pagos - Other Payments		
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 Formulario 480.6B

Declaración Informativa - Ingresos Sujetos a Retención

Instrucciones Generales para el Pagador

Este formulario será preparado por toda persona dedicada a industria o negocio en Puerto Rico que hiciera pagos a personas naturales o jurídicas que estén sujetos a retención en el origen, según establezca el Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código). En la columna de "Cantidad Pagada" incluirá el total del ingreso bruto pagado durante el año natural para cada una de las categorías que se incluyen en esta Declaración Informativa. De igual forma, incluirá en la columna de "Cantidad Retenida" la retención que se haya realizado según dispone la correspondiente sección del Código.

Se requerirá la preparación de un Formulario 480.6B para informar todos los pagos que estuvieron sujetos a retención durante el año, incluyendo aquellos pagos por servicios prestados a los cuales se le exima de la retención del 7% mediante un Certificado de Relevó de la Retención en el Origen, parcial o total, emitido por el Departamento de Hacienda (Departamento) o por constituir reembolso de gastos. La declaración deberá prepararse a base de año natural y deberá entregarse a la persona a quien se le hizo el pago. Esta declaración se **rendirá electrónicamente** al Departamento 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 ingresos en el Formulario 480.6B o por dejar de rendir el mismo.

Instrucciones Específicas para el Pagador

Encasillados 1 y 2 - Pagos por Servicios Prestados por Individuos, Corporaciones y Sociedades: Se incluirán en estos encasillados todos los pagos realizados por concepto de servicios profesionales prestados por individuos, corporaciones y sociedades que estuvieron sujetos a la retención en el origen, según dispone la Sección 1062.03 del Código. Además, se debe incluir en la cantidad pagada los primeros \$1,500 que no estuvieron sujetos a la retención en el origen, así como cualquier partida que constituya reembolso de gastos que fueron detallados en la factura e incurridos por el proveedor de servicios.

En aquellos casos que se presente una cantidad de retención menor al 7% en cualquiera de estos encasillados, luego de la cantidad pagada de los primeros \$1,500, se tendrá que incluir el número de serie del Certificado de Relevó de la Retención en el Origen que haya expedido el Departamento a la persona que recibió el pago y que corresponda al año contributivo para el cual se prepara el formulario. Cuando la columna de "Cantidad Pagada" incluya una partida de gastos reembolsados, deberá marcar el espacio correspondiente de "Gastos Reembolsados". Además, deberá incluir en el espacio provisto la cantidad de gastos reembolsados que fue reportada como parte de la "Cantidad Pagada".

No incluya en este encasillado cualquier pago por concepto de servicios personales prestados en Puerto Rico como empleado o contratista independiente de algún equipo de miembros de asociaciones o federaciones internacionales. Esta cantidad se informará en el encasillado 6 de este formulario.

Encasillado 3 - Pagos por Indemnización Judicial o Extrajudicial: Se incluirán todos los pagos realizados por patronos, compañías de seguros o cualquier otra persona obligada a efectuar pagos por concepto de indemnización bajo una sentencia dictada por el Tribunal o bajo una reclamación extrajudicial. Además, se incluirá la retención aplicable que dispone la Sección 1062.02 del Código.

No incluya en este encasillado la compensación o indemnización pagada a un empleado por razón de despido conforme a la Sección 1031.01(b)(11) del Código (esto es, las compensaciones o indemnizaciones recibidas por un empleado por razón de despido, sin que sea necesario determinar su justa causa, hasta una cantidad máxima equivalente a la indemnización que el empleado pudiese recibir al amparo de la Ley Núm. 80 de 30 de mayo de 1976, según enmendada). Tampoco incluya cualquier pago voluntario equivalente que fuera pagado por el patrono al empleado por razón del despido, independientemente que el pago se realice al momento del despido o posteriormente, o se haga por razón de un acuerdo de transacción o en virtud de una sentencia judicial u orden administrativa. Estos pagos deberán ser informados en el encasillado 5 del Formulario 480.6D.

En el caso de pagos en procedimientos judiciales o extrajudiciales en los cuales los pagos por honorarios de abogado sean pagados al abogado directamente, el pagador deberá informar dichos pagos como pagos por servicios prestados en el encasillado 1 o 2, según corresponda. Además, deberá hacer la retención correspondiente según se dispone en la Sección 1062.03 del Código.

Encasillado 4 - Dividendos Sujetos al 15%: Se incluirá en este encasillado toda distribución elegible efectuada por una corporación doméstica o extranjera, cuyo ingreso de fuentes de Puerto Rico sea por lo menos de 80% del ingreso bruto derivado durante 3 años contributivos anteriores a la fecha de la declaración del dividendo. Además, se incluirá la retención aplicable que dispone la Sección 1023.06 del Código.

Deberá también incluir en este encasillado las distribuciones que hayan realizado aquellas sociedades que eligieron continuar tributando como corporaciones regulares bajo la Sección 1010.01(a)(4)(A) del Código.

Encasillado 5 - Dividendos Sujetos a Tasa Preferencial bajo Ley Especial: Se incluirá en este encasillado cualquier distribución de dividendos que se realice bajo las disposiciones de cualquier legislación especial que provea para una tasa preferencial distinta a la que dispone la Sección 1023.06 del Código. Debe incluir la tasa preferencial aplicable en el espacio provisto.

Encasillado 6 - Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales: Se incluirá la cantidad total pagada a cualquier individuo residente por concepto de remuneración recibida por servicios personales prestados en Puerto Rico como empleado o contratista independiente de algún equipo de miembros de asociaciones o federaciones internacionales o asociaciones o entidades afiliadas a dichos equipos. Es decir, incluya en este encasillado los pagos hechos a jugadores, dirigentes y personal técnico miembro de estas asociaciones o federaciones. Incluya también la retención correspondiente, según lo establece la Sección 1023.07 del Código.

Encasillado 7 - Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa): Incluya en este encasillado el monto de intereses pagados o acreditados sobre depósitos en cuentas que devenguen intereses, en cooperativas, asociaciones de ahorro autorizadas por el Gobierno Federal o el Gobierno de Puerto Rico, bancos comerciales y mutualistas o en cualquier otra organización de carácter bancario radicada en Puerto Rico. Además, incluya la retención aplicable que dispone la Sección 1023.04 del Código. Si los intereses pagados no estuvieron sujetos a retención por parte del pagador, los mismos deberán ser informados en el encasillado 5 del Formulario 480.6A.

Los intereses relacionados 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.

Encasillado 8 - Intereses bajo la Sección 1023.05(b): Incluya en este encasillado el monto de los intereses pagados sobre bonos, pagarés y otras obligaciones emitidas por una corporación o sociedad doméstica o por una corporación o sociedad extranjera cuando no menos del ochenta (80) por ciento de su ingreso bruto derivado durante el período de tres (3) años contributivos terminados con el cierre del año contributivo anterior a la fecha del pago o acreditación del interés constituya ingreso realmente relacionado con la explotación de una industria o negocio en Puerto Rico.

También se incluirá en este encasillado el monto de intereses de préstamos hipotecarios sobre propiedad residencial localizada en Puerto Rico, sujeto a las disposiciones que establece la Sección 1023.05(b)(2) del Código. Además, se incluirá la retención aplicable que dispone la Sección 1023.05 del Código.

En ambos casos deberá incluir la retención correspondiente según lo dispuesto en la Sección 1023.05 del Código. Si los intereses pagados no estuvieron sujetos a retención por parte del pagador, los mismos deberán ser informados en el encasillado 6 del Formulario 480.6A.

Encasillado 9 - Dividendos de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987): Incluya en este encasillado el monto de los dividendos pagados provenientes de operaciones cubiertas por un decreto de exención bajo la Ley 8 del 24 de enero de 1987. Incluya la retención aplicable según se establezca en el decreto de exención.

Encasillado 10 - Dividendos Elegibles bajo la Ley 14-2017: Incluya en este encasillado toda distribución de dividendos elegibles tributables emitida por un Negocio de Servicios Médicos a favor de un Médico Cualificado por concepto de servicios médicos profesionales prestados, computado de conformidad con el Código, que no estén exentos bajo el Artículo 5 de la Ley 14-2017.

No incluya en este encasillado los dividendos elegibles que están sujetos a la exención antes indicada. Dichos pagos deberán ser informados en el Formulario 480.6D.

Encasillado 11 - Otros Pagos: Se incluirá en este encasillado cualquier otro pago realizado durante el año que no se incluya en los demás encasillados del formulario y que estuvo sujeto a retención en el origen.

Instructions Form 480.6B

Informative Return – Income Subject to Withholding

Instructions for the Payer

This form must be prepared by every person engaged in trade or business in Puerto Rico that made payments subject to withholding at source to natural or juridical persons, as established by the Puerto Rico Internal Revenue Code of 2011, as amended (Code). In the column of "Amount Paid" include the total gross income paid during the calendar year for each one of the categories included in this Informative Return. Likewise, in the column of "Amount Withheld" include the withholding made as provided by the corresponding section of the Code.

The preparation of Form 480.6B will be required to report all payments made during the year that were subject to withholding, including those payments for services rendered that were exempt from the 7% withholding by means of a total or partial Waiver Certificate from Withholding at Source, issued by the Department of the Treasury (Department) or because they constitute reimbursement of expenses. The form must be prepared on a calendar year basis and must be given to the person to which the payment was made. This form must be **filed electronically** with the Department 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 480.6B or for not filing such return.

Specific Instructions for the Payer

Boxes 1 and 2 – Payments for Services Rendered by Individuals, Corporations and Partnerships: Include in these boxes all payments made for professional services rendered by individuals, corporations and partnerships subject to withholding at source, as provided by Section 1062.03 of the Code. Also, include in the amount paid the first \$1,500 that were not subject to withholding at source, as well as any amount that constitutes reimbursed expenses that were detailed in the invoice and incurred by the service provider.

In those cases in which a withholding amount of less than 7% is reported in any of these boxes, after the first \$1,500 paid, you must include the serial number of the payee's Waiver Certificate from Withholding at Source issued by the Department corresponding to the taxable year for which this form is prepared. When in the column of "Amount Paid" includes an item of reimbursed expenses, you must check the corresponding space of "Reimbursed Expenses". Also, you must include in the space provided the amount of reimbursed expenses that was reported as part of the "Amount Paid".

Do not include in this box any payment for personal services rendered in Puerto Rico as an employee or independent contractor from any team of international associations or federations. Such amount must be included in box 6 of this form.

Box 3 – Payments for Judicial or Extrajudicial Indemnification: Include all payments made by employers, insurance companies or any other person required to make payments for indemnification under a Court judgment or under an extrajudicial claim. Also, include the applicable withholding provided by Section 1062.02 of the Code.

Do not include in this box the compensation or indemnification paid to an employee due to dismissal, pursuant to Section 1031.01(b)(11) of the Code (that is, compensation or indemnification paid to an employee due to dismissal, without it being necessary to determine its just cause, up to the maximum amount equivalent to the indemnification that the employee could receive under Act No. 80 of May 30, 1976, as amended). Neither include any equivalent voluntary payment that was paid by the employer to the employee due to dismissal, regardless of whether the payment is made at the moment of the dismissal or later, or is made due to a transaction agreement or by virtue of a judicial judgment or administrative order. These payments must be reported in box 5 of Form 480.6D.

In the case of judicial or extrajudicial procedures in which the payments for legal fees are paid directly to the lawyer, the payer must report such payments as services rendered in boxes 1 and 2, as applicable. Also, the corresponding withholding must be made as provided by Section 1062.03 of the Code.

Box 4 - Dividends Subject to 15%: Include in this box all eligible distribution made by a domestic or foreign corporation, which income from sources within Puerto Rico is at least 80% of the gross income derived during the 3 years prior to the date in which the dividend was declared. Also, include the applicable withholding provided by Section 1023.06 of the Code.

You must also include in this box the distributions made by those partnerships that elected to continue paying taxes as regular corporations under Section 1010.01(a)(4)(A) of the Code.

Box 5 - Dividends Subject to Preferential Rate under Special Act: Include in this box any dividend distribution made under the provisions of any special legislation that provides for a preferential rate other than the one provided by Section 1023.06 of the Code. You must include the applicable preferential rate in the space provided.

Box 6 – Compensation Paid by International Associations or Federations of Sport's Teams: Include the total amount paid to a resident individual for compensation received for personal services rendered in Puerto Rico as an employee or independent contractor from any member team of international associations or federations or associations or entities affiliated to those teams. That is, include in this box the payments made to players, managers and technical personnel member of these associations or federations. Also include the corresponding withholding, as provided by Section 1023.07 of the Code.

Box 7 – Interest under Section 1023.04 (except IRA and Educational Contribution Account): Include in this box the amount of interests paid or credited upon deposits in interest bearing accounts, in cooperatives, savings associations authorized by the Federal Government or the Government of Puerto Rico, commercial or mutual banks or in any other banking organization established in Puerto Rico. Also, include the applicable withholding provided by Section 1023.04 of the Code. If the interests paid were not subject to withholding by the payer, they must be reported in box 5 of Form 480.6A.

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

Box 8 – Interest under Section 1023.05(b): Include in this box the amount of interests upon bonds, notes and other obligations issued by a domestic corporation or partnership or by a foreign corporation or partnership when at least eighty (80) percent of its gross income derived during the three (3) taxable years period ended at the closing of the taxable year prior to the date of payment or accreditation of the interest constitutes income effectively connected with the conduct of a trade or business in Puerto Rico.

Also include in this box the amount of interests upon mortgages on residential property located in Puerto Rico, according to the provisions of Section 1023.05(b)(2) of the Code. In addition, include the applicable withholding provided by Section 1023.05 of the Code.

In both cases you must include the corresponding withholding as provided by Section 1023.05 of the Code. If the interests paid were not subject to withholding by the payer, they must be reported in box 6 of Form 480.6A.

Box 9 – Dividends from Industrial Development Income (Act 8 of January 24, 1987): Include in this box the amount of dividends from operations covered by an exemption decree under Act 8 of January 24, 1987. Include the applicable withholding as provided by the exemption decree.

Box 10 – Eligible Dividends under Act 14-2017: Include in this box any eligible taxable dividend distribution issued by a Medical Services Business on behalf of a Qualified Physician for professional medical services rendered, computed according to the provisions of the Code, that are not exempt under Article 5 of Act 14-2017.

Do not include in this box the eligible dividends which are subject to the previously mentioned exemption. These payments must be reported on Form 480.6D.

Box 11 – Other Payments: Include in this box any other payment made during the year that is not included in other boxes of this form and that was subject to withholding at source.

Instrucciones Formulario 480.6B

Declaración Informativa - Ingresos Sujetos a Retención

Instrucciones para Quien Recibe el Pago

Toda persona natural o jurídica que reciba pagos que hayan estado sujetos a retención en el origen según establece el Código, incluyendo aquellos pagos por servicios a los cuales se le exima de la retención en el origen mediante un Certificado de Relevó de la Retención en el Origen emitido por el Departamento o por constituir reembolso de gastos, recibirá un Formulario 480.6B.

Instrucciones Específicas para Quien Recibe el Pago

Encasillado 1 - Pagos por Servicios Prestados por Individuos: Se incluirá esta cantidad en la línea de ingresos de la Parte II del Anejo M Individuo - Ingreso de Profesiones y Comisiones. La cantidad de contribución retenida se transferirá a la línea de retención sobre pagos por servicios prestados por individuos de la Parte III del Anejo B Individuo.

Encasillado 2 - Pagos por Servicios Prestados por Corporaciones y Sociedades: Se incluirá esta cantidad como parte de los ingresos generados en la venta de servicios en la Parte I, línea 10 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en los casos de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La cantidad de contribución retenida se transferirá a la Parte III, línea 6 del Anejo B Corporación, o en los casos de sociedades u otras entidades, a la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 3 - Pagos por Indemnización Judicial o Extrajudicial: En el caso de individuos, la cantidad de este encasillado se incluirá en la Parte V, Columna C del Anejo F Individuo - Otros Ingresos, y la cantidad de contribución retenida se transferirá a la línea de retención sobre pagos por indemnización judicial o extrajudicial de la Parte III del Anejo B Individuo.

En el caso de las corporaciones, esta cantidad se incluirá como parte de los ingresos misceláneos reportados en la Parte I, línea 26 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en los casos de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La cantidad de contribución retenida se transferirá a la Parte III, línea 10 del Anejo B Corporación, o en los casos de sociedades u otras entidades, a la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 4 - Dividendos Sujetos al 15%: Se incluirá esta cantidad en la Columna A, Parte II del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos. La cantidad de contribución retenida se transferirá a la línea de retención sobre pagos de dividendos de corporaciones de la Parte III del Anejo B Individuo.

Encasillado 5 - Dividendos Sujetos a Tasa Preferencial bajo Ley Especial: Se incluirá esta cantidad en la Parte II, Columna B o C del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos. Debe incluir la tasa preferencial aplicable en el espacio provisto. La cantidad de contribución retenida se transferirá a la línea de retención sobre pagos de dividendos de corporaciones de la Parte III del Anejo B Individuo.

Encasillado 6 - Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales: Se incluirá esta cantidad en la Columna D, Parte V del Anejo F Individuo - Otros Ingresos, y la cantidad retenida se transferirá a la línea de contribución retenida sobre ingreso de equipos de deportes de asociaciones o federaciones internacionales de la Parte III del Anejo B Individuo.

Encasillado 7 - Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa): Se incluirá esta cantidad en la Parte I, Columna C del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos, según aplique. La cantidad retenida se transferirá a la línea de contribución retenida sobre intereses de la Parte III del Anejo B Individuo.

En el caso de corporaciones, formará parte del ingreso de intereses de la Parte I, línea 14 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en los casos de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La cantidad de contribución retenida se transferirá a la Parte III, línea 10 del Anejo B Corporación, o en los casos de sociedades u otras entidades, a la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Los intereses relacionados 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.

Encasillado 8 - Intereses bajo la Sección 1023.05(b): Se incluirá esta cantidad en la Parte I, Columna A del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos. La cantidad retenida se transferirá a la línea de contribución retenida sobre intereses de la Parte III del Anejo B Individuo.

En el caso de corporaciones, formará parte del ingreso de intereses que se incluya en la Parte I, línea 14 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en los casos de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La cantidad de contribución retenida se transferirá a la Parte III, línea 10 del Anejo B Corporación, o en los casos de sociedades u otras entidades, a la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 9 - Dividendos de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987): La cantidad reflejada en la columna de "Cantidad Pagada" deberá ser informada en la Parte II, línea 3D del Anejo IE Individuo. La cantidad de contribución retenida deberá ser transferida a la línea de crédito por la Sección 4(a) de la Ley 8 de 1987 de la Parte II del Anejo B Individuo y deberá marcar el óvalo correspondiente.

Encasillado 10 - Dividendos Elegibles bajo la Ley 14-2017: Se incluirá esta cantidad en la Columna A, Parte II del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos. La cantidad de contribución retenida se transferirá a la línea de retención sobre pagos de dividendos de corporaciones de la Parte III del Anejo B Individuo.

Encasillado 11 - Otros pagos: En el caso de individuos se informará esta cantidad en la Parte III del Anejo FF Individuo - Intereses, Dividendos e Ingresos Misceláneos, según aplique. Si se acoge al cómputo opcional de la contribución en el caso de personas casadas que viven juntas y rinden planilla conjunta, estos ingresos no detallados se distribuirán en partes iguales a cada cónyuge. La cantidad de contribución retenida deberá ser transferida a la línea de otros pagos y retenciones no incluidos en las líneas anteriores de la Parte III del Anejo B Individuo.

En el caso de corporaciones, esta cantidad se incluirá como parte de los ingresos misceláneos de la Parte I, línea 26 de la Planilla de Contribución sobre Ingresos de Corporaciones, o en los casos de sociedades u otras entidades, en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La cantidad de contribución retenida deberá ser transferida a la Parte III, línea 10 del Anejo B Corporación, o en los casos de sociedades u otras entidades, a la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Instructions Form 480.6B

Informative Return – Income Subject to Withholding

Instructions for the Payee

All natural or juridical person that receives payments subject to withholding at source as provided by the Code, including those payments for services which are exempt from withholding by means of a Waiver Certificate from Withholding at Source issued by the Department or because they constitute reimbursement of expenses, will receive Form 480.6B.

Specific Instructions for the Payee

Box 1 – Payments for Services Rendered by Individuals: This amount must be included on the income line of Part II of Schedule M Individual – Profession and Commissions Income. The amount of tax withheld must be transferred to the withholding on payments for services rendered by individuals line in Part III of Schedule B Individual.

Box 2 – Payments for Services Rendered by Corporations and Partnerships: This amount must be included as part of the profit from sales of services in Part I, line 10 of the Corporation Income tax Return, or in the cases of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns. The amount of tax withheld must be transferred to Part III, line 6 of Schedule B Corporation, or in the case of partnerships or other entities, to the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 3 – Payments for Judicial or Extrajudicial Indemnification: In the case of individuals, the amount of this box must be included in Part V, Column C of Schedule F Individual – Other Income, and the amount of tax withheld must be transferred to the withholding on payments for judicial or extrajudicial indemnification line in Part III of Schedule B Individual.

In the case of corporations, this amount must be included as part of the miscellaneous income reported in Part I, line 26 of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns. The amount of tax withheld must be transferred to Part III, line 10 of Schedule B Corporation, or in the case of partnerships or other entities, to the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 4 – Dividends Subject to 15%: This amount must be included in Column A, Part II of Schedule FF Individual – Interests, Dividends and Miscellaneous Income. The amount of tax withheld must be transferred to the withholding on dividends from corporations line in Part III of Schedule B Individual.

Box 5 – Dividends Subject to Preferential Rate under Special Act: This amount must be included in Part II, Column B or C of Schedule FF Individual – Interests, Dividends and Miscellaneous Income. You must include the applicable preferential rate in the space provided. The amount of tax withheld must be transferred to the withholding on dividends from corporations line in Part III of Schedule B Individual.

Box 6 – Compensation Paid by International Associations or Federations of Sport's Teams: This amount must be included in Column D, Part V of Schedule F Individual – Other Income, and the amount withheld must be transferred to the income tax withheld on income from sport teams of international associations or federations line in Part III of Schedule B Individual.

Box 7 – Interest under Section 1023.04 (except IRA and Educational Contribution Account): This amount must be included in Part I, Column C of Schedule FF Individual – Interests, Dividends and Miscellaneous Income, as applicable. The amount withheld must be transferred to the tax withheld on interests line in Part III of Schedule B Individual.

In the case of corporations, it will be part of the interest income reported in Part I, line 14 of the Corporation Income Tax Return, or in the cases of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns. The amount of tax withheld must be transferred to Part III, line 10 of Schedule B Corporation, or in the case of partnerships or other entities, to the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

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

Box 8 – Interest under Section 1023.05(b): This amount must be included in Part I, Column A of Schedule FF Individual – Interests, Dividends and Miscellaneous Income. The amount withheld must be transferred to the tax withheld on interests line in Part III of Schedule B Individual.

In the case of corporations, it will be part of the interest income reported in Part I, line 14 of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns. The amount of tax withheld must be transferred to Part III, line 10 of Schedule B Corporation, or in the cases of partnerships or other entities, to the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 9 – Dividends from Industrial Development Income (Act 8 of January 24, 1987): The amount reported in the "Amount Paid" column must be informed in Part II, line 3D of Schedule IE Individual. The amount of tax withheld must be transferred to the credit for Section 4(a) of Act 8 of 1987 line in Part II of Schedule B Individual and you must check the corresponding oval.

Box 10 – Eligible Dividends under Act 14-2017: This amount must be included in Column A, Part II of Schedule FF Individual – Interests, Dividends and Miscellaneous Income. The amount of tax withheld must be transferred to the withholding on dividends from corporations line in Part III of Schedule B Individual.

Box 11 – Other Payments: In the case of individuals, this amount must be included in Part III of Schedule FF Individual – Interests, Dividends and Miscellaneous Income, as applicable. If you choose the optional computation of tax for married individuals living together and filing a joint return, these income not itemized will be attributed in half to each spouse. The amount of tax withheld must be transferred to the other payments and withholdings not included on the preceding lines line in Part III of Schedule B Individual.

In the case of corporations, this amount will be included as part of the miscellaneous income of Part I, line 26 of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns. The amount of tax withheld must be transferred to Part III, line 10 of Schedule B Corporation, or in the case of partnerships or other entities, to the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.



AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2017**

☐ 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				
Nombre - Name		1. Salarios, Jornales o Compensaciones (Vea instrucciones) Salaries, Wages or Compensations (See instructions)		
Dirección - Address		2. Pagos por Servicios Prestados por Contratistas Independientes Payments for Services Rendered by Independent Contractors		
Código Postal - Zip Code		3. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales - Compensation Paid by International Associations or Federations of Sport's Teams		
INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION		4. Venta de Propiedad - Sale of Property		
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. Dividendos Sujetos a Tasa Preferencial bajo Ley Especial Dividends Subject to Preferential Rate under Special Act ____%		
Código Postal - Zip Code		8. Regalías - Royalties		
Número de Cuenta Bancaria Bank Account Number		9. Regalías Sujetas a Tasa Especial bajo Leyes de Incentivos Royalties Subject to Special Rate under Incentives Acts ____%		
Razones para el Cambio - Reasons for the Change		10. Intereses - Interest		
		11. Rentas - Rents		
		12. Espectáculos Públicos - Public Shows		
		13. Otros - Others		

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.

Declaración Informativa - Ingresos Sujetos a Retención - No Residentes**Instrucciones Generales Para el Pagador**

Este formulario será preparado por toda persona dedicada a industria o negocio en Puerto Rico que hiciera pagos a individuos o fiduciarios no residentes o a corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico a los cuales se le retuvo la contribución en el origen con respecto a los pagos realizados durante el año, según establece el Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código). En la columna de "Cantidad Pagada" incluirá el ingreso bruto pagado para cada una de las categorías que se incluyen en esta Declaración Informativa. De igual forma, en la columna de "Cantidad Retenida" incluirá la retención que se haya realizado según dispone la sección correspondiente del Código.

Se requerirá la preparación de un Formulario 480.6C para informar todos los pagos hechos a personas no residentes de Puerto Rico que estuvieron sujetos a retención en el origen durante el año. En el encasillado de "Número de Identificación" en la parte de "Información de Quien Recibe el Pago", debe 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 la fecha de nacimiento, el nombre y una fotografía.

La declaración debe prepararse a base de año natural y deberá entregarse a la persona a quien se le hizo el pago. Esta declaración se **rendirá electrónicamente** al Departamento de Hacienda no más tarde del 15 de abril del año siguiente al año natural en el que se efectuaron los pagos. El Código impone penalidades por dejar de informar ingresos en el Formulario 480.6C o por dejar de rendir el mismo.

Instrucciones Específicas Para el Pagador

Encasillado 1 - Salarios, Jornales o Compensaciones: Incluya en este encasillado el monto de la cantidad pagada y retenida de compensación por concepto de salarios o jornales a un individuo extranjero no residente por la prestación en Puerto Rico de servicios como empleado. En estos casos existe una relación obrero patronal entre el empleado y el pagador, por lo que el ingreso no se cataloga como servicios profesionales.

Encasillado 2 - Pagos por Servicios Prestados por Contratistas Independientes: Incluya en este encasillado todos los pagos realizados por concepto de servicios profesionales prestados en Puerto Rico por contratistas independientes no residentes de Puerto Rico que estuvieron sujetos a la retención en el origen, según dispone la Sección 1062.08 del Código.

Encasillado 3 - Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales: Incluya en este encasillado la cantidad total pagada a un individuo no residente por concepto de remuneración recibida por servicios personales prestados en Puerto Rico como empleado o contratista independiente de algún equipo de miembros de asociaciones o federaciones internacionales o asociaciones o entidades afiliadas a dichos equipos. Es decir, se incluirán los pagos hechos a jugadores, dirigentes y personal técnico miembro de estas asociaciones o federaciones. Deberá incluir la retención correspondiente, según lo establece la Sección 1023.07 del Código.

Encasillado 4 - Venta de Propiedad: Incluya en este encasillado el ingreso bruto pagado a una persona no residente en la venta de cualquier propiedad mueble o inmueble situada en Puerto Rico. Deberá incluir la retención aplicable al recipiente tomando en cuenta las reglas aplicables que se establecen en las Secciones 1062.08 y 1062.11 del Código.

Encasillado 5 - Dividendos Sujetos al 10% bajo la Sección 1062.11: Incluya en este encasillado toda distribución elegible efectuada a una corporación o sociedad extranjera no dedicada a industria o negocio en Puerto Rico, incluyendo las distribuciones aplicables que hayan realizado aquellas sociedades que eligieron continuar tributando como corporaciones regulares bajo la Sección 1010.01(a)(4)(A) del Código. Deberá seguir las reglas de retención que se establecen en la Sección 1062.11(a)(2)(A) del Código.

Encasillado 6 - Dividendos Sujetos al 15% bajo la Sección 1062.08: Incluya en este encasillado toda distribución elegible efectuada a un individuo no residente por una corporación doméstica o extranjera, cuyo ingreso de fuentes de Puerto Rico sea por lo menos de 80% del ingreso bruto derivado durante 3 años contributivos anteriores a la fecha de la declaración del dividendo. Deberá también incluir en este encasillado las distribuciones aplicables que hayan realizado aquellas sociedades que eligieron continuar tributando como corporaciones regulares bajo la Sección 1010.01(a)(4)(A) del Código. Además, se incluirá la retención aplicable que dispone la Sección 1062.08(a)(2) del Código.

Encasillado 7 - Dividendos Sujetos a Tasa Preferencial bajo Ley Especial: Incluya en este encasillado cualquier distribución de dividendos que se realice bajo las disposiciones de legislación especial que provea para una tasa preferencial distinta a la que dispone la Sección 1023.06 del Código. Debe incluir la tasa preferencial aplicable en el espacio provisto.

Encasillado 8 - Regalías: Incluya en este encasillado el total del pago hecho a una persona no residente a cambio del uso de un intangible en Puerto Rico. No incluya en este encasillado las regalías pagadas bajo leyes de incentivos, debido a que éstas se incluyen en el encasillado 9. Deberá incluir la retención aplicable que disponen las Secciones 1062.08 y 1062.11 del Código.

Encasillado 9 - Regalías Sujetas a Tasa Especial bajo Leyes de Incentivos: Incluya en este encasillado el monto total pagado a una persona no residente a cambio del uso de un intangible en Puerto Rico cuando los mismos se hagan bajo las disposiciones de alguna de las leyes de incentivos vigentes al momento de efectuar el pago. Deberá incluir la retención en el origen que sea aplicable según disponga la ley de incentivos bajo la cual se haga el pago.

Encasillado 10 - Intereses: Incluya en este encasillado el total de los intereses pagados o acreditados a personas no residentes de Puerto Rico sobre depósitos en cuentas que devenguen intereses, en cooperativas, asociaciones de ahorro autorizadas por el Gobierno Federal o el Gobierno de Puerto Rico, bancos comerciales y mutualistas o en cualquier otra organización de carácter bancario radicada en Puerto Rico. Además, se incluirá la retención aplicable que disponen las Secciones 1062.08 y 1062.11 del Código.

Encasillado 11 - Rentas: Incluya en este encasillado el ingreso bruto pagado a personas no residentes relacionado al arrendamiento de bienes muebles o inmuebles situados en Puerto Rico. Deberá incluir la retención aplicable que disponen las Secciones 1062.08 y 1062.11 del Código.

Encasillado 12 - Espectáculos Públicos: Incluya el monto del ingreso pagado a una persona no residente en la explotación de cualquier forma del negocio de espectáculos, funciones o exhibiciones públicas. Deberá realizar la retención en el origen que se establecen en las Secciones 1062.08 y 1062.11 del Código.

Encasillado 13 - Otros: Incluya en este encasillado cualquier otro pago hecho a una persona no residente durante el año que no se incluya en los demás encasillados del formulario y que estuvo sujeto a retención en el origen.

Instructions Form 480.6C

Informative Return – Income Subject to Withholding - Nonresidents

Instructions for the Payer

This form must be prepared by every person engaged in trade or business in Puerto Rico that made payments to nonresident aliens or trusts or to foreign corporations or partnerships not engaged in trade or business in Puerto Rico to whom a withholding of tax at source with respect to payments made during the year was made, as established by the Puerto Rico Internal Revenue Code of 2011, as amended (Code). In the column of "Amount Paid" the gross income paid should be included for each one of the categories included in this Informative Return. Likewise, in the column of "Amount Withheld" the withholding made should be included as provided by the corresponding section of the Code.

The preparation of Form 480.6C will be required to report all payments made during the year to persons nonresidents of Puerto Rico that were subject to withholding at source. In the "Identification Number" box of the "Payee's Information" part, you must indicate the social security or employer identification number. If the person does not have a social security number, indicate the passport or visa number or any other identification number from current and valid documents that prove his/her nonresident status and that include the date of birth, name and photo.

The form must be prepared on a calendar year basis and must be given to the person to which the payment was made. This form must be **filed electronically** with the Department of the Treasury not later than April 15 of the year following the calendar year in which the payments were made. The Code imposes penalties for not reporting the income on Form 480.6C or for not filing such return.

Specific Instructions for the Payer

Box 1 – Salaries, Wages and Compensations: Include in this box the amount paid and withheld of compensation for salaries or wages to a nonresident alien for services rendered in Puerto Rico as an employee. In these cases there is an employer-employee relationship, therefore, the income does not constitute professional services.

Box 2 – Payments for Services Rendered by Independent Contractors: Include in this box all payments made for professional services rendered in Puerto Rico by independent contractors nonresidents of Puerto Rico that were subject to withholding at source, as provided by Section 1062.08 of the Code.

Box 3 – Compensation Paid by International Associations or Federations of Sport's Teams: Include in this box the total amount paid to a nonresident alien for compensation received for personal services rendered in Puerto Rico as an employee or independent contractor from any member team of international associations or federations or associations or entities affiliated to those teams. That is, the payments made to players, managers and technical personnel member of these associations or federations must be included. You must include the corresponding withholding, as provided by Section 1023.07 of the Code.

Box 4 – Sale of Property: Include in this box the gross income paid to a nonresident person in the sale of any personal or real property located in Puerto Rico. You must include the withholding applicable to the payee considering the applicable rules provided by Sections 1062.08 and 1062.11 of the Code.

Box 5 – Dividends Subject to 10% under Section 1062.11: Include in this box all eligible distribution made to a foreign corporation or partnership not engaged in trade or business in Puerto Rico, including the applicable distributions made by those partnerships that elected to continue paying taxes as regular corporations under Section 1010.01(a)(4)(A) of the Code. You must follow the withholding rules provided by Section 1062.11(a)(2)(A) of the Code.

Box 6 – Dividends Subject to 15% under Section 1062.08: Include in this box all eligible distribution made to a nonresident alien by a domestic or foreign corporation, which income from sources within Puerto Rico is at least 80% of the gross income derived during the 3 years prior to the date in which the dividend was declared. You must also include in this box the applicable distributions made by those partnerships that elected to continue paying taxes as regular corporations under Section 1010.01(a)(4)(A) of the Code. Also, the applicable withholding provided by Section 1062.08(a)(2) of the Code must be included.

Box 7 – Dividends Subject to Preferential Rate under Special Act: Include in this box any dividend distribution made under the provisions of any special legislation that provides for a preferential rate other than the one provided by Section 1023.06 of the Code. You must include the applicable preferential rate in the space provided.

Box 8 – Royalties: Include in this box the total payment made to a nonresident person in exchange for the use of an intangible in Puerto Rico. Do not include in this box royalty payments under incentives acts, since such payments must be included in box 9. You must include the applicable withholding provided by Sections 1062.08 and 1062.11 of the Code.

Box 9 – Royalties Subject to Special Rate under Incentives Acts: Include in this box the total amount paid to a nonresident person in exchange for the use of an intangible in Puerto Rico when the same is made under the provisions of any incentives act in force at the moment the payment is made. You must include the applicable withholding at source as provided by the incentives act under which the payment was made.

Box 10 – Interest: Include in this box the total amount of interests paid or credited to persons nonresidents of Puerto Rico from deposits in interest bearing accounts, in cooperatives, savings associations authorized by the Federal Government or the Government of Puerto Rico, commercial or mutual banks or in any other banking organization established in Puerto Rico. Also, the applicable withholding provided by Sections 1062.08 and 1062.11 of the Code must be included.

Box 11 – Rents: Include in this box the gross income paid to nonresident persons related to the leasing of personal or real property located in Puerto Rico. You must include the applicable withholding provided by Sections 1062.08 and 1062.11 of the Code.

Box 12 – Public Shows: Include the amount of income paid to a nonresident person in the conduct of any form of public show, performance or exhibition. You must make the withholding at source provided by Sections 1062.08 and 1062.11 of the Code.

Box 13 – Others: Include in this box any other payment made during the year to a nonresident person that is not included in other boxes of this form and that was subject to withholding at source.

Declaración Informativa - Ingresos Sujetos a Retención - No Residentes

Instrucciones para Quien Recibe el Pago

Toda persona natural o jurídica no residente de Puerto Rico que reciba pagos que hayan estado sujetos a retención en el origen según establece el Código, recibirá un Formulario 480.6C.

Instrucciones Específicas Para Quien Recibe el Pago

Encasillado 1 - Salarios, Jornales o Compensaciones: Se incluirá esta cantidad en la línea 2Q del Encasillado 1 de la página 2 de la Planilla de Contribución sobre Ingresos de Individuos. La retención se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

Encasillado 2 - Pagos por Servicios Prestados por Contratistas Independientes: Se incluirá esta cantidad en la línea de ingresos de la Parte II del Anejo M Individuo. La retención se transferirá a la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

Encasillado 3 - Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales: Se incluirá esta cantidad en la Columna D de la Parte V del Anejo F Individuo. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

Encasillado 4 - Venta de Propiedad: En el caso de individuos, incluirán este ingreso en el Anejo D Individuo. Deberá considerar esta cantidad como una ganancia de capital a corto o largo plazo siguiendo las disposiciones que presente la Sección 1034.01 del Código. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, se incluirá este ingreso en el Anejo D Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. Deberá considerar esta cantidad como una ganancia de capital a corto o largo plazo siguiendo las disposiciones que presente la Sección 1034.01 del Código. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 5 - Dividendos Sujetos al 10% bajo la Sección 1062.11: En el caso de corporaciones, se incluirá la cantidad presentada en este encasillado como parte de los dividendos que se incluyen en la línea 16 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 6 - Dividendos Sujetos al 15% bajo la Sección 1062.08: En el caso de individuos, se incluirá esta cantidad en la Columna A, Parte II del Anejo FF Individuo. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

Encasillado 7 - Dividendos Sujetos a Tasa Preferencial bajo Ley Especial: En el caso de individuos, se incluirá esta cantidad en la Columna B o C de la Parte II del Anejo FF Individuo. Debe incluir la tasa preferencial aplicable en el espacio provisto. Se transferirá la retención a la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, deberá incluir este ingreso como parte de los dividendos que se incluyen en la línea 16 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, y en los casos de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 8 - Regalías: En el caso de individuos, se incluirá esta cantidad en la Columna B, Parte V del Anejo F Individuo. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, se incluirá esta cantidad como parte de los ingresos de regalías que se incluyen en la línea 22 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 9 - Regalías Sujetas a Tasa Especial bajo Leyes de Incentivos: En el caso de individuos, se incluirá esta cantidad en la Columna B, Parte V del Anejo F Individuo. Además, la determinación de la contribución relacionada a estos pagos se hará en el Anejo A2 Individuo. Para estos efectos, se transferirá el ingreso informado en este encasillado a las Columnas G o H de la línea de otros del Anejo A2 Individuo. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, deberá incluir esta cantidad como parte de los ingresos de regalías que se incluyen en la línea 22 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Además, en el caso de corporaciones, la determinación de la contribución relacionada a estos pagos se hará en el Anejo D1 Corporación. Para estos efectos, se transferirá el ingreso informado en este encasillado a las Columnas E, F o G de la línea 2(e) del Anejo D1 Corporación.

Encasillado 10 - Intereses: En el caso de individuos, se incluirá esta cantidad en la columna correspondiente de la Parte I del Anejo FF Individuo, según aplique. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, esta cantidad formará parte del ingreso de intereses que se incluya en la línea 14 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 11 - Rentas: En el caso de individuos, se incluirá esta cantidad en la sección de ingresos del Anejo N Individuo. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, esta cantidad se informará como parte de los ingresos que se presenten en la línea 13 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 12 - Espectáculos Públicos: En el caso de individuos, esta cantidad se incluirá como parte de la sección de ingresos del Anejo M Individuo de la Planilla de Contribución sobre Ingresos de Individuos. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, esta cantidad se informará como parte de los ingresos que se presenten en la línea 24 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 13 - Otros: En el caso de individuos, se informará esta cantidad en la Parte III del Anejo FF Individuo. Si se acoge al cómputo opcional de la contribución en el caso de personas casadas que viven juntas y rinden planilla conjunta, estos ingresos no detallados se distribuirán en partes iguales a cada cónyuge. Si el ingreso aquí informado se le atribuye individualmente al contribuyente o al cónyuge, entonces deberá informarlo en la Columna E, Parte V del Anejo F Individuo. La retención aplicable se incluirá en la línea de contribución retenida a no residentes de la Parte III del Anejo B Individuo.

En el caso de corporaciones, esta cantidad se incluirá como parte de la línea 26 de la Parte I de la Planilla de Contribución sobre Ingresos de Corporaciones, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas. La retención aplicable se incluirá en la línea 5 de la Parte III del Anejo B Corporación o en la línea correspondiente de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Instructions Form 480.6C

Informative Return – Income Subject to Withholding - Nonresidents

Instructions for the Payee

All natural or juridical person nonresident of Puerto Rico that receives payments subject to withholding at source as provided by the Code, will receive Form 480.6C.

Specific Instructions for the Payee

Box 1 – Salaries, Wages and Compensations: This amount must be included on line 2Q of Part I of page 2 of the Individual Income Tax Return. The withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

Box 2 – Payments for Services Rendered by Independent Contractors: This amount must be included on the income line of Part II of Schedule M Individual. The withholding must be transferred to the tax withheld to nonresidents line of Part III of Schedule B Individual.

Box 3 – Compensation Paid by International Associations or Federations of Sport's Teams: This amount must be included in Column D, Part V of Schedule F Individual. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

Box 4 – Sale of Property: In the case of individuals, this income must be included on Schedule D Individual. This amount must be considered as a short-term or long-term capital gain following the provisions of Section 1034.01 of the Code. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this income must be included on Schedule D Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. This amount must be considered as a short-term or long-term capital gain following the provisions of Section 1034.01 of the Code. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 5 – Dividends Subject to 10% under Section 1062.11: In the case of corporations, the amount of this box must be included as part of the dividends included on line 16 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 6 – Dividends Subject to 15% under Section 1062.08: In the case of individuals, this amount must be included in Column A, Part II of Schedule FF Individual. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

Box 7 – Dividends Subject to Preferential rate under Special Act: In the case of individuals, this amount must be included in Column B or C, Part II of Schedule FF Individual. You must include the applicable preferential rate in the space provided. The withholding must be transferred to the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this income must be included as part of the dividends included on line 16 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 8 – Royalties: In the case of individuals, this amount must be included in Column B, Part V of Schedule F Individual. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this amount must be included as part of the royalties income included on line 22 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 9 – Royalties Subject to Special Rate under Incentives Acts: In the case of individuals, this amount must be included in Column B, Part V of Schedule F Individual. Also, the determination of the tax related to these payments must be made on Schedule A2 Individual. For these purposes, the income reported in this box must be transferred to Columns G or H of the others line of Schedule A2 Individual. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this amount must be included as part of the royalty income included on line 22 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Also, in the case of corporations, the determination of the tax related to these payments must be made on Schedule D1 Corporation. For these purposes, the income reported in this box must be transferred to Columns E, F or G of line 2(e) of Schedule D1 Corporation.

Box 10 – Interest: In the case of individuals, this amount must be included in the corresponding column of Part I of Schedule FF Individual, as applicable. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this amount will be part of the interest income included on line 14 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 11 – Rents: In the case of individuals, this amount must be included in the income section of Schedule N Individual. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this amount must be reported as part of the income included on line 13 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 12 – Public Shows: In the case of individuals, this amount must be included in the income section of Schedule M Individual of the Individual Income tax Return. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this amount must be reported as part of the income included on line 24 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 13 – Others: In the case of individuals, this amount must reported in Part III of Schedule FF Individual. If you choose the optional computation of tax for married individuals living together and filing a joint return, these income not itemized will be attributed in half to each spouse. If the income herein reported is attributed individually to the taxpayer or to the spouse, then you must report such income in Column E, Part V of Schedule F Individual. The applicable withholding must be included on the tax withheld to nonresidents line of Part III of Schedule B Individual.

In the case of corporations, this amount must be included as part of line 26 of Part I of the Corporation Income Tax Return, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns. The applicable withholding must be included on line 5 of Part III of Schedule B Corporation or on the corresponding line of the Informative Income Tax Return Pass-Through Entity or other returns.



AÑO CONTRIBUTIVO: 2017
TAXABLE YEAR: 2017

☐ Enmendado - Amended: (DD / MM / AAAA)

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 Alterna 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 o Indemnización Pagada a un Empleado por Razón de Despido (Vea instrucciones) Compensation or Indemnification Paid to an Employee Due to Dismissal (See instructions)			
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 Sujetos a Contribución Básica Alterna Other Interest Subject to Alternate Basic Tax			
11. Otros Intereses No Sujetos a Contribución Básica Alterna Other Interest Not Subject to Alternate Basic Tax			
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 de Negocios Exentos No Sujetos a Contribución Básica Alterna (Vea instrucciones) Dividends from Exempt Businesses Not Subject to Alternate Basic Tax (See instructions)			
15. Dividendos Elegibles bajo la Ley 14-2017 Eligible Dividends under Act 14-2017			
16. Otros Dividendos Sujetos a Contribución Básica Alterna Other Dividends Subject to Alternate Basic Tax			
17. Otros Dividendos No Sujetos a Contribución Básica Alterna Other Dividends Not Subject to Alternate Basic Tax			
18. Condonación de Deudas (Vea instrucciones) ☐ ☐ ☐ Debt Discharge (See instructions)			
19. Otros Pagos Sujetos a Contribución Básica Alterna Other Payments Subject to Alternate Basic Tax			
20. Otros Pagos No Sujetos a Contribución Básica Alterna Other Payments Not Subject to Alternate Basic Tax			

Razones para el Cambio
Reasons for the Change

Número de Cuenta Bancaria Bank Account Number	Número de Control Control Number	Número de Control de Informativa Original Control No. Original Informative Return
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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 Formulario 480.6D

Declaración Informativa - Ingresos Exentos y Excluidos e Ingresos Exentos Sujetos a Contribución Básica Alterna

Instrucciones Generales para el Pagador

Este formulario será preparado por toda persona dedicada a industria o negocio en Puerto Rico que hiciera pagos a personas naturales o jurídicas que estén considerados exentos y excluidos bajo las disposiciones del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código). De igual forma, este formulario se utilizará para informar el monto de los pagos de ingreso exento que está sujeto al cómputo de contribución básica alterna según se dispone en el Código.

Se requerirá la preparación de un Formulario 480.6D para informar todos los pagos de \$500 o más realizados durante el año. La declaración deberá prepararse a base de año natural y deberá entregarse a la persona a quien se le hizo el pago. Esta declaración se **rendirá electrónicamente** al Departamento 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 ingresos en el Formulario 480.6D o por dejar de rendir el mismo.

Instrucciones Específicas para el Pagador

Encasillado 1 - Ganancia Acumulada en Opciones No Cualificadas: Incluya en este encasillado el monto de la ganancia acumulada en opciones no cualificadas para adquirir acciones de una corporación o participaciones en una sociedad sobre las cuales el individuo haya pagado por adelantado la contribución, según se dispone en las Secciones 1040.08(e)(1)(A) y 1023.21 del Código.

Encasillado 2 - Distribuciones de Cantidades Previamente Notificadas como Distribuciones Elegibles Implícitas bajo las Secciones 1023.06(j) y 1023.25(b): Incluya en este encasillado cualquier distribución elegible implícita efectuada por una corporación sobre la cual se hubiese pagado por adelantado la contribución bajo las Secciones 1023.06(j) o 1023.25(b) del Código.

Encasillado 3 - Compensación por Lesiones o Enfermedad bajo la Sección 1031.01(b)(3): Incluya en este encasillado cualquier cantidad pagada por razón de seguros contra enfermedad o accidente o bajo leyes de compensaciones a obreros, considerado como compensación por lesiones físicas personales o por enfermedades físicas, conforme a la Sección 1031.01(b)(3) del Código. Deberá también incluir cualquier indemnización pagada, en procedimiento judicial o en transacción extrajudicial, por razón de lesiones físicas personales o enfermedad física. De igual forma, se incluirá en este encasillado las cantidades pagadas como pensión, anualidad o concesión análoga por lesiones físicas personales o enfermedad física, y por razón de incapacidad ocupacional o no ocupacional, incluyendo las que resulten del servicio activo en las fuerzas armadas de cualquier país.

Encasillado 4 - Distribuciones de Cuentas de Retiro Individual No Deducibles: Incluya en este encasillado la cantidad de cualquier distribución cualificada hecha de una cuenta de retiro individual que cumpla con los requisitos establecidos en los apartados (a), (b) o (c) de la Sección 1081.02 del Código, y que al momento de su establecimiento se haya designado como una cuenta de retiro individual no deducible, según se establece en la Sección 1081.03 del Código.

Encasillado 5 - Compensación o Indemnización Pagada a un Empleado por Razón de Despido: Incluya en este encasillado la compensación o indemnización pagada a un empleado por razón de despido, conforme a la Sección 1031.01(b)(11) del Código (esto es, las compensaciones o indemnizaciones pagadas a un empleado por razón de despido, sin que sea necesario determinar su justa causa, hasta una cantidad máxima equivalente a la indemnización que el empleado pudiese recibir al amparo de la Ley Núm. 80 de 30 de mayo de 1976, según enmendada). Esta cantidad incluye cualquier pago voluntario equivalente que fuera pagado por el patrono al empleado por razón del despido, independientemente que el pago se realice al momento del despido o posteriormente, o se haga por razón de un acuerdo de transacción o en virtud de una sentencia judicial u orden administrativa.

Este tipo de compensación está sujeta a la contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 6 - Renta de Propiedad Residencial bajo la Ley 132-2010, según enmendada: Incluya en este encasillado el ingreso de renta pagado por concepto del arrendamiento de una Propiedad de Nueva Construcción o Propiedad Cualificada de tipo residencial pagado durante el año contributivo bajo la Ley 132-2010, según enmendada.

Encasillado 7 - Intereses sobre Obligaciones del Gobierno de los Estados Unidos: Incluya en este encasillado el monto de los intereses pagados o acumulados sobre obligaciones del Gobierno de los Estados Unidos, sus estados, territorios o subdivisiones políticas y del Distrito de Columbia.

Encasillado 8 - Intereses sobre Obligaciones del Estado Libre Asociado de Puerto Rico: Incluya en este encasillado el monto de los intereses pagados o acumulados sobre las obligaciones del Gobierno del Estado Libre Asociado de Puerto Rico, sus municipios y demás instrumentalidades.

Encasillado 9 - Intereses sobre Ciertas Hipotecas: Incluya en este encasillado los pagos recibidos o acumulados por concepto de intereses sobre cualquiera de las siguientes hipotecas, conforme a la Sección 1031.02(a)(3)(D), (E), (F), (G) y (H) del Código:

- hipotecas aseguradas por la Ley Nacional de Hogares de 1934, que hayan sido otorgadas no más tarde del 15 de febrero de 1973 y poseídas por residentes de Puerto Rico el 5 de mayo de 1973 y otorgadas dentro de los 180 días siguientes al 15 de febrero de 1973 para ser adquiridas por un residente de Puerto Rico;
- hipotecas sobre propiedad residencial localizada en Puerto Rico otorgadas después del 30 de junio de 1983 y antes del 1 de agosto de 1997 aseguradas por la Ley Nacional de Hogares de 1934 o la Ley de Reajuste de los Miembros del Servicio de 1944;
- hipotecas sobre propiedad residencial de nueva construcción localizada en Puerto Rico otorgadas después del 31 de julio de 1997 y aseguradas por la Ley Nacional de Hogares de 1934 o la Ley de Reajuste de los Miembros del Servicio de 1944;
- hipotecas originadas para proveer financiamiento permanente para la construcción o adquisición de vivienda de interés social; e
- hipotecas aseguradas bajo el “Bankhead-Jones Farm Tenant Act” de 1937 o según ésta sea enmendada.

Estos intereses están sujetos a la contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 10 - Otros Intereses Sujetos a Contribución Básica Alterna: Incluya en este encasillado el monto de los intereses pagados o acumulados que no se incluyeron en los demás encasillados de este formulario y que están sujetos a contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 11 - Otros Intereses No Sujetos a Contribución Básica Alterna: Incluya en este encasillado el monto de los intereses pagados o acumulados que no se incluyeron en los demás encasillados de este formulario y que no están sujetos a contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 12 - Dividendos de Asociaciones Cooperativas: Incluya en este encasillado el monto total de dividendos distribuidos provenientes de asociaciones cooperativas domésticas si el contribuyente que los recibió se considera una entidad residente de Puerto Rico. Estos ingresos están sujetos a contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 13 - Dividendos de un Asegurador Internacional o Compañía Tenedora del Asegurador Internacional: Incluya en este encasillado el monto total de la distribución de dividendos efectuada por un Asegurador Internacional o una Compañía Tenedora del Asegurador Internacional a tenor con lo establecido en el Artículo 61.240 del Código de Seguros de Puerto Rico.

Encasillado 14 - Dividendos de Negocios Exentos No Sujetos a Contribución Básica Alterna: Incluya en este encasillado el monto de dividendos distribuidos por entidades que cuenten con un decreto de exención contributiva bajo alguna ley de incentivos contributivos que se encuentre vigente a la fecha de la distribución.

Encasillado 15 - Dividendos Elegibles bajo la Ley 14-2017: Incluya en este encasillado el monto de dividendos elegibles exentos distribuidos por un Negocio de Servicios Médicos a favor de un médico cualificado por concepto de servicios médicos profesionales prestados, computado de conformidad con el Código, que estén exentos bajo el Artículo 5 de la Ley 14-2017. La cantidad reportada en este encasillado no podrá exceder de \$250,000.

Encasillado 16 - Otros Dividendos Sujetos a Contribución Básica Alterna: Incluya en este encasillado el monto de los dividendos pagados que no se incluyeron en los demás encasillados de este formulario y que están sujetos a contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 17 - Otros Dividendos No Sujetos a Contribución Básica Alterna: Incluya en este encasillado el monto de los dividendos pagados que no se incluyeron en los demás encasillados de este formulario y que no están sujetos a contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 18 - Condonación de Deudas: Incluya en este encasillado el monto de la condonación de deuda que la institución financiera o acreedor haya determinado que es exenta, según se establece en la Determinación Administrativa Núm. 16-14 emitida por el Departamento. Deberá incluir en este encasillado hasta un máximo de 3 de los siguientes códigos para indicar la situación que concede la exención:

- A. Quiebra
- B. Insolvencia
- C. Préstamo Estudiantil
- D. Préstamo Hipotecario de Residencia Cualificada

Para fines de este encasillado, el término “residencia cualificada” significa:

- i. La residencia principal del contribuyente a la que se refiere la Sección 1034.04(m) del Código, siempre y cuando la misma esté localizada dentro de Puerto Rico; o
- ii. Una segunda residencia, localizada en Puerto Rico, que sea utilizada por el contribuyente o por cualquier miembro de su familia, como una residencia durante el año contributivo, conforme a lo dispuesto en la Sección 1033.15(a)(1)(D) del Código.

Encasillado 19 - Otros Pagos Sujetos a Contribución Básica Alterna: Incluya en este encasillado cualquier otro ingreso exento recibido durante el año que no se incluya en los demás encasillados del formulario y que está sujeto a contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Encasillado 20 - Otros Pagos No Sujetos a Contribución Básica Alterna: Incluya en este encasillado cualquier otro ingreso exento recibido durante el año que no se incluya en los demás encasillados del formulario y que no esté sujeto a contribución básica alterna, según se dispone en la Sección 1021.02 del Código.

Instructions Form 480.6D

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

Instructions for the Payer

This form must be prepared by every person engaged in trade or business in Puerto Rico that made payments to natural or juridical persons that are considered exempt and excluded under the provisions of the Puerto Rico Internal Revenue Code of 2011, as amended (Code). Also, this form must be used to report the amount of exempt income payments that is subject to the computation of alternate basic tax as provided by the Code.

The preparation of Form 480.6D will be required to report all payments of \$500 or more made during the year. The form must be prepared on a calendar year basis and must be given to the person to which the payment was made. This form must be **filed electronically** with the Department 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 480.6D or for not filing such return.

Specific Instructions for the Payer

Box 1 – Accumulated Gain on Nonqualified Options: Include in this box the amount of the accumulated gain on nonqualified options to acquire corporate stocks or partnership shares upon which the individual has prepaid the tax, pursuant to Sections 1040.08(e)(1)(A) and 1023.21 of the Code.

Box 2 – Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Sections 1023.06(j) and 1023.25(b): Include in this box any deemed eligible distribution made by a corporation upon which the tax has been prepaid, pursuant to Sections 1023.06(j) or 1023.25(b) of the Code.

Box 3 – Compensation for Injuries or Sickness under Section 1031.01(b)(3): Include in this box any amount paid for accident or health insurance or under workmen's compensation acts, as compensation for personal physical injuries or physical sickness, pursuant to Section 1031.01(b)(3) of the Code. You must also include any compensation paid, in a judicial proceeding or in a settlement, for personal physical injuries or physical sickness. Likewise, you must include in this box the amounts paid as pension, annuities or similar allowance for personal physical injuries or physical sickness, and by reason of occupational or non-occupational disability, including those resulting from active service in the armed forces of any country.

Box 4 – Distributions from Non Deductible Individual Retirement Accounts: Include in this box the amount of any qualified distribution made from an individual retirement account that meets the requirements established in paragraphs (a), (b) or (c) of Section 1081.02 of the Code, and that at the moment of its establishment has been designated as an non-deductible individual retirement account, pursuant to Section 1081.03 of the Code.

Box 5 - Compensation or Indemnification Paid to an Employee Due to Dismissal: Include in this box the compensation or indemnification paid to an employee due to dismissal, pursuant to Section 1031.01(b)(11) of the Code (that is, compensations or indemnifications paid to an employee due to dismissal, without it being necessary to determine its just cause, up to the maximum amount equivalent to the indemnification that the employee could receive under Act No. 80 of May 30, 1976, as amended). This amount includes any equivalent voluntary payment that was paid by the employer to the employee due to dismissal, regardless of whether the payment is made at the moment of the dismissal or later, or is made due to a transaction agreement or by virtue of a judicial judgment or administrative order.

This type of compensation is subject to alternate basic tax, as provided by Section 1021.02 of the Code.

Box 6 – Rent from Residential Property under Act 132-2010, as amended: Include in this box the rental income paid from a residential-type Newly-built Property or Qualified Property rented paid during the taxable year under Act 132-2010, as amended.

Box 7 – Interest upon Obligations from the United States Government: Include in this box the amount of interests paid or accrued upon obligations from the United States Government, any of its states, territories or political subdivisions and the District of Columbia.

Box 8 – Interest upon Obligations from the Commonwealth of Puerto Rico: Include in this box the amount of interests paid or accrued upon obligations from the Government of the Commonwealth of Puerto Rico, any of its municipalities and other instrumentalities.

Box 9 – Interest upon Certain Mortgages: Include in this box the payments received or accrued from interests upon any of the following mortgages, pursuant to Section 1031.02(a)(3)(D), (E), (F), (G) and (H) of the Code:

- mortgages secured by the National Housing Act of 1934, that have been issued not later than February 15, 1973 and owned by residents of Puerto Rico on May 5, 1973 and issued within the 180 days following February 15, 1973 to be acquired by a resident of Puerto Rico;
- mortgages on residential property located in Puerto Rico issued after June 30, 1983 and before August 1, 1997, secured by the National Housing Act of 1934 or the Servicemen's Readjustment Act of 1944;
- mortgages on new residential property located in Puerto Rico issued after July 31, 1997 and secured by the National Housing Act of 1934 or the Servicemen's Readjustment Act of 1944;
- mortgages originated to provide permanent financing for the construction or acquisition of social interest housing; and
- mortgages secured under the Bankhead-Jones Farm Tenant Act of 1937, as amended.

These interests are subject to the alternate basic tax, as provided by Section 1021.02 of the Code.

Box 10 – Other Interest Subject to Alternate Basic Tax: Include in this box the amount of interests paid or accrued that were not included in the other boxes of this form and that are subject to alternate basic tax, as provided by Section 1021.02 of The Code.

Box 11 – Other Interest Not Subject to Alternate Basic Tax: Include in this box the amount of interests paid or accrued that were not included in the other boxes of this form and that are not subject to alternate basic tax, as provided by Section 1021.02 of the Code.

Box 12 – Dividends from Cooperative Associations: Include in this box the total amount of distributed dividends from domestic cooperative associations if the taxpayer that received such dividends is considered a Puerto Rico resident entity. This income is subject to alternate basic tax, as provided by Section 1021.02 of the Code.

Box 13 – Dividends from an International Insurer or Holding Company of the International Insurer: Include in this box the total amount of distributed dividends made by an International Insurer or Holding Company of the International Insurer pursuant to Article 61.240 of the Puerto Rico Insurance Code.

Box 14 – Dividends from Exempt Businesses Not Subject to Alternate Basic Tax: Include in this box the amount of dividends distributed by entities that have a tax exemption grant under any tax incentives act that is in force at the date of distribution.

Box 15 – Eligible Dividends under Act 14-2017: Include in this box the amount of eligible exempt dividends distributed by a Medical Services Business on behalf of a qualified physician for professional medical services rendered, computed according to the provisions of the Code, that are exempt under Article 5 of Act 14-2017. The amount reported in this box may not exceed \$250,000.

Box 16 – Other Dividends Subject to Alternate Basic Tax: Include in this box the amount of dividends paid that were not included in the other boxes of this form and that are subject to alternate basic tax, as provided by Section 1021.02 of the Code.

Box 17 – Other Dividends Not Subject to Alternate Basic Tax: Include in this box the amount of dividends paid that were not included in the other boxes of this form and that are not subject to alternate basic tax, as provided by Section 1021.02 of the Code.

Box 18 – Debt Discharge: Include in this box the amount of debt discharge determined as exempt by the financial institution or creditor, as established in the Administrative Determination No. 16-14 issued by the Department. You must include in this box up to a maximum of 3 of the following codes to indicate the circumstance granting the exemption:

- A. Bankruptcy
- B. Insolvency
- C. Student Loan
- D. Mortgage Loan on Qualified Residence

For purposes of this box, the term “qualified residence” means:

- i. The taxpayer’s principal residence specified in Section 1034.04(m) of the Code, as long as it is located in Puerto Rico; or
- ii. A second residence, located in Puerto Rico, that is used by the taxpayer or by any member of his/her family, as a residence during the taxable year, pursuant to Section 1033.15(a)(1)(D) of the Code.

Box 19 – Other Payments Subject to Alternate Basic Tax: Include in this box any other exempt income received during the year that is not included in the other boxes of this form and that is subject to alternate basic tax, as provided by Section 1021.02 of the Code.

Box 20 – Other Payments Not Subject to Alternate Basic Tax: Include in this box any other exempt income received during the year that is not included in the other boxes of this form and that is not subject to alternate basic tax, as provided by Section 1021.02 of the Code.

Instrucciones Formulario 480.6D

Declaración Informativa - Ingresos Exentos y Excluidos e Ingresos Exentos Sujetos a Contribución Básica Alterna

Instrucciones para Quien Recibe el Pago

Toda persona natural o jurídica que reciba pagos que estén considerados exentos y excluidos bajo las disposiciones del Código, recibirá un Formulario 480.6D.

Instrucciones Específicas para Quien Recibe el Pago

Encasillado 1 - Ganancia Acumulada en Opciones no Cualificadas: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

Encasillado 2 - Distribuciones de Cantidades Previamente Notificadas como Distribuciones Elegibles Implícitas bajo las Secciones 1023.06(j) y 1023.25(b): Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 12 de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 3 - Compensación por Lesiones o Enfermedad bajo la Sección 1031.01(b)(3): Se incluirá esta cantidad en la línea correspondiente de la Parte I del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

Encasillado 4 - Distribuciones de Cuentas de Retiro Individual No Deducibles: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

Encasillado 5 - Compensación o Indemnización Pagada a un Empleado por Razón de Despido: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad tanto en la Columna de Partidas para Limitación de Intereses Hipotecarios como en la Columna de Partidas Sujetas a Contribución Básica Alterna.

Encasillado 6 - Renta de Propiedad Residencial bajo la Ley 132-2010, según enmendada: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 14 de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 7 - Intereses sobre Obligaciones del Gobierno de los Estados Unidos: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 1A de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 8 - Intereses sobre Obligaciones del Estado Libre Asociado de Puerto Rico: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 1B de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 9 - Intereses sobre Ciertas Hipotecas: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad tanto en la Columna de Partidas para Limitación de Intereses Hipotecarios como en la Columna de Partidas Sujetas a Contribución Básica Alterna.

En el caso de corporaciones, se incluirá esta cantidad en la línea 1D de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 10 - Otros Intereses Sujetos a Contribución Básica Alterna: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad tanto en la Columna de Partidas para Limitación de Intereses Hipotecarios como en la Columna de Partidas Sujetas a Contribución Básica Alterna.

Encasillado 11 - Otros Intereses No Sujetos a Contribución Básica Alterna: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 1M de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 12 - Dividendos de Asociaciones Cooperativas: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad tanto en la Columna de Partidas para Limitación de Intereses Hipotecarios como en la Columna de Partidas Sujetas a Contribución Básica Alterna.

En el caso de corporaciones, se incluirá esta cantidad en la línea 2B de la Parte II de Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 13 - Dividendos de un Asegurador Internacional o Compañía Tenedora del Asegurador Internacional: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 2C de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 14 - Dividendos de Negocios Exentos No Sujetos a Contribución Básica Alterna: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 13 de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 15 - Dividendos Elegibles bajo la Ley 14-2017: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para la Limitación de Intereses Hipotecarios.

Encasillado 16 - Otros Dividendos Sujetos a Contribución Básica Alterna: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad tanto en la Columna de Partidas para Limitación de Intereses Hipotecarios como en la Columna de Partidas Sujetas a Contribución Básica Alterna.

Encasillado 17 - Otros Dividendos No Sujetos a Contribución Básica Alterna: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 2D de la Parte II de Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 18 - Condonación de Deudas: Se incluirá esta cantidad en la línea correspondiente de la Parte I del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 2 de la Parte I del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Encasillado 19 - Otros Pagos Sujetos a Contribución Básica Alterna: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad tanto en la Columna de Partidas para Limitación de Intereses Hipotecarios como en la Columna de Partidas Sujetas a Contribución Básica Alterna.

Encasillado 20 - Otros Pagos No Sujetos a Contribución Básica Alterna: Se incluirá esta cantidad en la línea correspondiente de la Parte II del Anejo IE Individuo. Anote la cantidad únicamente en la Columna de Partidas para Limitación de Intereses Hipotecarios.

En el caso de corporaciones, se incluirá esta cantidad en la línea 17 de la Parte II del Anejo IE Corporación, o en el caso de sociedades y otras entidades, en las líneas correspondientes de la Planilla Informativa sobre Ingresos de Entidades Conducto u otras planillas.

Instructions Form 480.6D

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

Instructions for the Payee

All natural or juridical person that receives payments considered exempt and excluded under the provisions of the Code, will receive Form 480.6D.

Specific Instructions for the Payee

Box 1 – Accumulated Gain on Nonqualified Options: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

Box 2 – Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Sections 1023.06(j) and 1023.25(b): This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 12 of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 3 – Compensation for Injuries or Sickness under Section 1031.01(b)(3): This amount must be included on the corresponding line of Part I of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

Box 4 – Distributions from Non Deductible Individual Retirement Accounts: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

Box 5 – Compensation or Indemnification Paid to an Employee Due to Dismissal: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount in the Column of Items Considered for the Home Mortgage Interest Limitation as well as in the Column of Items Subject to Alternate Basic Tax.

Box 6 – Rent from Residential Property under Act 132-2010, as amended: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 14 of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 7 – Interest upon Obligations from the United States Government: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 1A of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 8 – Interest upon Obligations from the Commonwealth of Puerto Rico: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 1B of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 9 – Interest upon Certain Mortgages: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount in the Column of Items Considered for the Home Mortgage Interest Limitation as well as in the Column of Items Subject to Alternate Basic Tax.

In the case of corporations, this amount must be included on line 1D of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 10 – Other Interest Subject to Alternate Basic Tax: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount in the Column of Items Considered for the Home Mortgage Interest Limitation as well as in the Column of Items Subject to Alternate Basic Tax.

Box 11 – Other Interest Not Subject to Alternate Basic Tax: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 1M of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 12 – Dividends from Cooperative Associations: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount in the Column of Items Considered for the Home Mortgage Interest Limitation as well as in the Column of Items Subject to Alternate Basic Tax.

In the case of corporations, this amount must be included on line 2B of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 13 – Dividends from an International Insurer or Holding Company of the International Insurer: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 2C of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 14 – Dividends from Exempt Businesses Not Subject to Alternate Basic Tax: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 13 of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 15 – Eligible Dividends under Act 14-2017: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter this amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

Box 16 – Other Dividends Subject to Alternate Basic Tax: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount in the Column of Items Considered for the Home Mortgage Interest Limitation as well as in the Column of Items Subject to Alternate Basic Tax.

Box 17 – Other Dividends Not Subject to Alternate Basic Tax: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 2D of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 18 – Debt Discharge: This amount must be included on the corresponding line of Part I of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 2 of Part I of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.

Box 19 – Other Payments Subject to Alternate Basic Tax: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount in the Column of Items Considered for the Home Mortgage Interest Limitation as well as in the Column of Items Subject to Alternate Basic Tax.

Box 20 – Other Payments Not Subject to Alternate Basic Tax: This amount must be included on the corresponding line of Part II of Schedule IE Individual. Enter the amount only in the Column of Items Considered for the Home Mortgage Interest Limitation.

In the case of corporations, this amount must be included on line 17 of Part II of Schedule IE Corporation, or in the case of partnerships or other entities, on the corresponding lines of the Informative Income Tax Return Pass-Through Entity or other returns.



AÑO CONTRIBUTIVO - TAXABLE YEAR: 2017

EXHIBIT Q

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

☐ 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		12. Desglose de Cantidad Distribuida - Breakdown of Amount Distributed	
		A. Aportaciones - Contributions	
		B. Aportaciones Voluntarias - Voluntary Contributions	
2. Aportaciones para el Año Contributivo Contributions for the Taxable Year		C. Intereses Exentos - Exempt Interest	
		D. Intereses de Instituciones Financieras Elegibles Interest from Eligible Financial Institutions	
3. Aportaciones Vía Transferencia Rollover Contributions		E. Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
		F. Otros Ingresos - Other Income	
4. Retiros Vía Transferencia Rollover Withdrawals		G. Pensionados del Gobierno - Government Pensioners	
		1. Aportaciones Contributions	
5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		2. Intereses Elegibles Eligible Interest	
		3. Otros Ingresos Other Income	
6. Penalidad Retenida Penalty Withheld		H. Pagado por Adelantado (10%) bajo la Sección 1081.06 Prepaid (10%) under Section 1081.06	
7. Contribución Retenida de Intereses (17% línea 12D) Tax Withheld from Interest (17% line 12D)		I. Pagado por Adelantado (5%) bajo la Sección 1081.06 Prepaid (5%) under Section 1081.06	
8. Contribución Retenida de Ingreso de Fuentes Dentro de Puerto Rico (17% línea 12E) - Income Tax Withheld from Sources Within Puerto Rico (17% line 12E)		J. Pago por Adelantado (8%) bajo la Sección 1023.23 Prepaid (8%) under Section 1023.23	
9. Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 12G2 y 12G3) - Income Tax Withheld from Government Pensioners (10% lines 12G2 and 12G3)		K. Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María - Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María	
10. Contribución Retenida en el Origen sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María (10% línea 12K1) - Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María (10% line 12K1)		1. Cantidad Tributable Taxable Amount	
		2. Cantidad Exenta Exempt Amount	
11. Contribución Retenida a No Residentes (Véanse instrucciones) - Tax Withheld at Source to Nonresidents (See instructions)		3. Intereses Exentos y Cantidad sobre la cual se Pagó por Adelantado Exempt Interest and Amount over which a Prepayment was Made	
		L. Total (Sume líneas 12A a la 12K) Total (Add lines 12A through 12K)	
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 INSTRUCTIONS

ENVIE 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 Formulario 480.7

Declaración Informativa - Cuenta de Retiro Individual

Instrucciones Generales para el Pagador

Este formulario será preparado para cada dueño o beneficiario de una Cuenta de Retiro Individual (Cuenta IRA) que durante el año contributivo haya recibido una distribución o transferencia que cumpla con los requisitos de la Sección 1081.02 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código).

En este formulario también se informará cualquier aportación realizada, incluyendo aportaciones vía transferencia electrónica, que se realicen durante el año a una Cuenta IRA. Además, se informarán las Distribuciones Elegibles de Cuentas IRA realizadas por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María, según las disposiciones de la Determinación Administrativa Núm. 17-29 (DA 17-29).

Esta declaración se **rendirá electrónicamente** al Departamento de Hacienda no más tarde del **28 de febrero** del año contributivo siguiente al año natural para el cual se informan las distribuciones. En los casos en que se utilice este formulario para informar las aportaciones y otras transacciones o eventos relacionados con la cuenta, la declaración se rendirá no más tarde del **30 de agosto** siguiente al año en el cual se realizó la aportación u otra transacción o evento relacionado con la cuenta. El Código impone penalidades por dejar de informar ingresos en el Formulario 480.7 o por dejar de rendir el mismo.

Instrucciones Específicas para el Pagador

Encasillado 1 - Balance Total de la Cuenta a Principio de Año: Incluya en este encasillado el balance de la Cuenta IRA al cierre del 31 de diciembre del año anterior al año contributivo para el cual se está informando en este formulario.

Encasillado 2 - Aportaciones para el Año Contributivo: Incluya en este encasillado el monto de cualquier aportación que realice el contribuyente durante el año a una Cuenta IRA, según se requiere en la Sección 1081.02 del Código.

Encasillado 3 - Aportaciones Vía Transferencia: Incluya en este encasillado la cantidad recibida como aportación que provenga de una transferencia producto de una cantidad pagada o distribuida (en dinero o cualquier otro tipo de propiedad) de una Cuenta IRA de la cual el individuo era el beneficiario principal ("rollover"). Dichas aportaciones deben realizarse no más tarde de los sesenta (60) días después de que el individuo haya recibido dicho pago o distribución.

Encasillado 4 - Retiros Vía Transferencia: Incluya en este encasillado la cantidad pagada o distribuida total o parcialmente (en dinero o cualquier otro tipo de propiedad) que se haga al dueño o beneficiario de la Cuenta IRA si la misma se transfiere a otra cuenta de retiro individual.

Encasillado 5 - Reembolso de Aportaciones en Exceso: Incluya en este encasillado el monto de aquellas aportaciones que haya realizado el individuo a su Cuenta IRA y que le fueron reembolsadas dado que las mismas excedieron la cantidad permisible como deducción por concepto de ahorros de retiro bajo la Sección 1033.15(a)(7) del Código. Este reembolso se debe haber pagado al individuo antes de la fecha límite para radicar su planilla de contribución sobre ingresos de individuo para dicho año contributivo, incluyendo prórroga.

Encasillado 6 - Penalidad Retenida: Incluya en este encasillado la cantidad retenida (10%) sobre una distribución de una Cuenta IRA que se realice con anterioridad a que el dueño o beneficiario alcance la edad de 60 años o para la cual no aplique una de las excepciones que establece la Sección 1081.02(g)(2) del Código.

En caso que la penalidad por retiro temprano esté relacionada a una distribución de una Cuenta IRA sobre la cual se haya pagado por adelantado la contribución bajo las disposiciones de la Sección 1023.23 del Código, la penalidad retenida será de 15%.

Encasillado 7 - Contribución Retenida de Intereses (17% línea 12D): Incluya en este encasillado la contribución retenida (17%) aplicable a la distribución de intereses pagados o acreditados por instituciones financieras elegibles, según se define en la Sección 1023.04 del Código, para la cual el individuo ejerció la opción de pagar la contribución de 17% sobre los mismos. El monto de la distribución atribuible a esta retención se debe presentar en el encasillado 12(D) de este formulario.

Encasillado 8 - Contribución Retenida de Ingreso de Fuentes Dentro de Puerto Rico (17% línea 12E): Incluya en este encasillado la contribución retenida (17%) de aquellas distribuciones que reciba el dueño o beneficiario de una Cuenta IRA durante el año contributivo que consista de ingresos de fuentes dentro de Puerto Rico y **que no sea** una distribución de intereses elegibles, ni una distribución de su aportación a la Cuenta IRA. Estos ingresos deben haberse generado por dicha Cuenta IRA y el individuo tuvo que haber ejercido la opción de pagar la contribución de 17% sobre los mismos. El monto de la distribución atribuible a esta retención se debe presentar en el encasillado 12(E) de este formulario.

Encasillado 9 - Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 12G2 y 12G3): Incluya en este encasillado la contribución retenida (10%) de aquellas distribuciones de intereses elegibles y otros ingresos que reciba el dueño o beneficiario de la Cuenta IRA que sea un Pensionado del Gobierno, sobre la cual el individuo ejerció la opción de pagar la contribución de 10%. El monto de la distribución para la cual se eligió tributar al 10% tiene que desglosarse en el encasillado 12(G)(2) y 12(G)(3) de este formulario.

Para propósitos de este encasillado, un Pensionado del Gobierno será aquel individuo que al momento de la distribución se encuentra disfrutando de los beneficios de retiro ofrecidos por: (1) el Sistema de Retiro de los Empleados del Gobierno de Puerto Rico y sus Instrumentalidades; (2) el Sistema de Retiro de la Judicatura; o (3) el Sistema de Retiro para Maestros.

Encasillado 10 - Contribución Retenida en el Origen sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María (10% línea 12K1): Incluya en este encasillado la retención en el origen (10%) sobre las Distribuciones Elegibles de una Cuenta IRA que se hayan realizado durante el período del 20 de septiembre de 2017 al 31 de diciembre de 2017, conforme a lo establecido en la DA 17-29. El monto de la Distribución Elegible por el cual tributará a la tasa fija de 10% tiene que informarse en el encasillado 12(K)(1) de este formulario.

En aquellos casos en que se hayan realizado Distribuciones Elegibles previo a la fecha de emisión de la DA 17-29, para las cuales se haya retenido una contribución

mayor a lo establecido en dicha publicación, incluya en este encasillado la totalidad de la retención en el origen que se realizó al momento de la distribución. En estos casos, también deberá incluir en este encasillado cualquier penalidad sobre la Distribución Elegible que se haya retenido conforme a lo establecido en el Código.

Encasillado 11 - Contribución Retenida a No Residentes: Incluya en este encasillado la contribución retenida (20% o 29%) sobre las distribuciones realizadas a un individuo que no sea un residente bona fide de Puerto Rico, sobre la cual el individuo ejerció la opción de pagar la contribución de 20% o 29%.

La retención a incluirse será de 29% del monto tributable de la distribución realizada si el receptor de la misma fuera un extranjero. Si por el contrario el receptor de la distribución es un ciudadano de los Estados Unidos, la retención a incluirse en este encasillado será de 20%.

Desglose la Cantidad Distribuida según las partidas de los encasillados 12(A) hasta 12(K):

Encasillado 12(A) - Aportaciones: Incluya en este encasillado el monto de las aportaciones a la Cuenta IRA que realizó el contribuyente y que forman parte de la distribución que se está recibiendo en el año contributivo.

Encasillado 12(B) - Aportaciones Voluntarias: Incluya en este encasillado el monto de las transferencias que realizó el individuo a su Cuenta IRA de un Plan de Retiro Calificado, según se dispone en el Artículo 1165-6(5) del Reglamento 5678 del 3 de septiembre de 1997 y que forman parte de la distribución que se está recibiendo en el año contributivo.

Encasillado 12(C) - Intereses Exentos: Incluya en este encasillado el monto de los intereses exentos generados por la Cuenta IRA y que forman parte de la distribución que se está recibiendo en el año contributivo.

Encasillado 12(D) - Intereses de Instituciones Financieras Elegibles: Incluya en este encasillado el monto de los intereses pagados por Instituciones Financieras Elegibles bajo la Sección 1023.04 del Código, y que forman parte de la distribución que se está recibiendo en el año contributivo. Si el individuo ejerció la opción de tributar dichos intereses a una tasa de 17%, la retención correspondiente a esta cantidad se reportará en el encasillado 7.

Encasillado 12(E) - Ingresos de Fuentes Dentro de Puerto Rico: Incluya en este encasillado el monto de los ingresos de fuentes dentro de Puerto Rico, **que no sea** una distribución de intereses elegibles, ni una distribución de su aportación a la Cuenta IRA sobre los cuales el individuo eligió tributar a una tasa de 17% y que forman parte de la distribución que se está recibiendo en el año contributivo. La retención correspondiente a esta cantidad se reportará en el encasillado 8.

Encasillado 12(F) - Otros Ingresos: Incluya en este encasillado el monto que corresponda a cualquier otro tipo de ingreso que forme parte de la distribución de la Cuenta IRA que recibe el individuo y que no se incluye en ninguno de los encasillados anteriores.

Encasillado 12(G) - Pensionados del Gobierno: Incluya en este encasillado un desglose de la distribución de Cuenta IRA recibida por un Pensionado del Gobierno. Presente por separado la porción de la distribución recibida que corresponda a: (1) Aportaciones; (2) Intereses Elegibles; y (3) Otros Ingresos que reciba dicho individuo durante el año contributivo. Las retenciones realizadas sobre intereses elegibles u otros ingresos recibidos durante el año se reportarán en el encasillado 9.

Para la definición del término Pensionado del Gobierno, refiérase a las instrucciones del encasillado 9.

Encasillado 12(H) - Pagado por Adelantado (10%) bajo la Sección 1081.06: Incluya en este encasillado la porción de la distribución recibida de una Cuenta IRA sobre la cual el dueño beneficiario haya pagado por adelantado la contribución especial de 10%, según se establece en la Sección 1081.06 del Código.

Encasillado 12(I) - Pagado por Adelantado (5%) bajo la Sección 1081.06: Incluya en este encasillado la porción de la distribución recibida de una Cuenta IRA sobre la cual el dueño beneficiario haya pagado por adelantado la contribución especial de 5%, según se establece en la Sección 1081.06 del Código.

Encasillado 12(J) - Pagado por Adelantado (8%) bajo la Sección 1023.23: Incluya en este encasillado la porción de la distribución recibida de una Cuenta IRA sobre la cual el dueño beneficiario haya pagado por adelantado la contribución especial de 8%, según se establece en la Sección 1023.23 del Código.

Encasillado 12(K) - Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María: Incluya en este encasillado las Distribuciones Elegibles de una Cuenta IRA realizadas por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María, según las disposiciones de la DA 17-29. Para propósitos de este encasillado, se consideran las siguientes definiciones:

- **Distribuciones Elegibles:** Pagos o distribuciones en efectivo que se realicen de una Cuenta IRA durante el período entre el 20 de septiembre de 2017 y el 30 de junio de 2018 (Período Elegible) y que hayan sido solicitadas por un Individuo Elegible para cubrir Gastos Elegibles, según definidos en la DA 17-29.
- **Individuo Elegible:** Individuo que durante los años contributivos 2017 y 2018 sea un individuo residente de Puerto Rico, según dispone la Sección 1010.01(a)(30) del Código.
- **Gastos Elegibles:** Todos los gastos que un Individuo Elegible incurrirá para subsanar pérdidas o daños sufridos por el paso del huracán María por Puerto Rico y gastos extraordinarios e imprevistos para cubrir necesidades básicas a raíz del desastre ocasionado por dicho fenómeno atmosférico.

Para informar Distribuciones Elegibles en este encasillado, será necesario que el Individuo Elegible haya sometido a la institución financiera la declaración jurada que se requiere en la DA 17-29. En el caso de que no se haya recibido dicha declaración jurada, o que la misma no cumpla con las disposiciones que se establecen en la DA 17-29, o si la distribución no se hace dentro del Período Elegible establecido (20 de septiembre de 2017 al 31 de diciembre de 2017), el total de la distribución **no se considerará** como una Distribución Elegible, y por tanto, la misma no se informará en este encasillado.

Incluya en este encasillado un desglose de la Distribución Elegible de una Cuenta IRA recibida por un Individuo Elegible conforme a lo establecido en la DA 17-29. Presente por separado la porción de la distribución efectuada que corresponda a: (1) la Cantidad Tributable; (2) la Cantidad Exenta; y (3) Intereses Exentos y Cantidad sobre la cual se Pagó por Adelantado, según se indica a continuación:

Encasillado 12(K)(1) - Cantidad Tributable: Incluya en este encasillado el total de la Distribución Elegible realizada que estuvo sujeto a retención en el origen, según se establece en la DA 17-29. Será necesario que se incluya el monto de la retención en el origen realizada al momento de la distribución en el encasillado 10.

Encasillado 12(K)(2) - Cantidad Exenta: Incluya en este encasillado la porción exenta, de hasta un máximo de \$10,000, de la Distribución Elegible realizada durante el Período Elegible, según establece la DA 17-29.

Encasillado 12(K)(3) - Intereses Exentos y Cantidad sobre la cual se Pagó por Adelantado: Incluya en este encasillado la porción de la Distribución Elegible que corresponda a intereses exentos y la cantidad sobre la cual se ejerció la opción y se pagó por adelantado la contribución especial de 5%, 8% o 10% que establecen las Secciones 1023.23 y 1081.06 del Código.

Encasillado 12(L) - Total: Incluya en este encasillado el resultado de la suma de los encasillados 12(A) al 12(K).

Instructions Form 480.7

Informative Return – Individual Retirement Account

General Instructions for the Payer

This form must be prepared for each owner or beneficiary of an Individual Retirement Account (IRA) who during the taxable year received a distribution or transfer that meets the requirements of Section 1081.02 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code).

You must also report in this form any contribution made, including electronic rollover contributions made during the year to an IRA. In addition, use this form to report Eligible Distributions of an IRA made for Reason of Extreme Economic Emergency Due to Hurricane María, according to the provisions of Administrative Determination No. 17-29 (AD 17-29).

This form must be **filed electronically** with the Department of the Treasury not later than **February 28** following the calendar year for which the distributions are reported. In those cases in which the form is used to report the contributions and other transactions and events related to the account, the form must be filed not later than **August 30** following the year in which the contributions or other transactions or events related to the account were made. The Code imposes penalties for not reporting the income on Form 480.7 or for not filing such return.

Specific Instructions for the Payer

Box 1 – Total Balance of the Account at the Beginning of the Year: Include in this box the balance of the IRA as of December 31 of the year prior to the taxable year for which this form is prepared.

Box 2 – Contributions for the Taxable Year: Include in this box the amount of any contribution made by the taxpayer during the year to an IRA, as provided by Section 1081.02 of the Code.

Box 3 – Rollover Contributions: Include in this box the amount received as a rollover contribution of an amount paid or distributed (in cash or in any other type of property) from an IRA in which the individual was the principal beneficiary. Such contributions must be made not later than sixty (60) days after the individual had received such payment or distribution.

Box 4 – Rollover Withdrawals: Include in this box the total or partial amount paid or distributed (in cash or in any other type of property) made to the owner or beneficiary of the IRA if the same is rolled over to another individual retirement account.

Box 5 – Refund of Excess Contributions: Include in this box the amount of those contributions made by the individual to his/her IRA that were refunded because they exceeded the amount allowed as a deduction for retirement savings under Section 1033.15(a)(7) of the Code. This refund must have been paid to the individual before the due date to file his/her individual income tax return for said taxable year, including any extension of time to file such return.

Box 6 – Penalty Withheld: Include in this box the amount withheld (10%) from an IRA distribution made before the owner or beneficiary attains the age of 60 years or for which any of the exemptions provided by Section 1081.02(g)(2) of the Code does not apply.

In case that the early retirement penalty is related to an IRA distribution on which the tax had been prepaid under the provisions of Section 1023.23 of the Code, the penalty withheld will be 15%.

Box 7 – Tax Withheld from Interest (17% line 12D): Include in this box the amount withheld (17%) applicable to the distributions of interests paid or credited by eligible financial institutions, as defined in Section 1023.04 of the Code, for which the individual elected to pay taxes at 17% on such interests. The distribution amount attributed to this withholding must be reported in box 12(D) of this form.

Box 8 – Tax Withheld Income from Sources Within Puerto Rico (17% line 12E): Include in this box the amount withheld (17%) on those distributions received by the owner or beneficiary of an IRA during the taxable year consisting of income from sources within Puerto Rico and **that is not** a distribution of eligible interests, neither a distribution of his/her contribution to the IRA. These income must have been earned by said IRA and the individual must have elected to pay the 17% tax on such income. The distribution amount attributed to this withholding must be reported in box 12(E) of this form.

Box 9 – Tax Withheld Income from Government Pensioners (10% lines 12G2 and 12G3): Include in this box the amount withheld (10%) on those distributions of eligible interests and other income received by the owner or beneficiary of an IRA who is a Government Pensioner, on which the individual elected to pay the 10% tax. The distribution amount for which the election to pay the 10% tax was made, must be reported in boxes 12(G)(2) and 12(G)(3) of this form.

For purposes of this box, a Government Pensioner is that individual who at the moment of distribution is enjoying the retirement benefits provided by: (1) the Employees Retirement System of the Government of Puerto Rico and its Instrumentalities; (2) the Judicature Retirement System; or (3) the Teachers Retirement System.

Box 10 - Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María (10% line 12K1): Include in this box the withholding at source (10%) on Eligible Distributions from an IRA made between September 20, 2017 and December 31, 2017, as provided by AD 17-29. The amount of Eligible Distribution subject to the 10% fixed tax rate must be reported in box 12(K)(1) of this form.

In those cases in which Eligible Distributions have been made prior to the issuance of AD 17-29, for which a tax withheld other than what is established in such publication have been made, this box must include the total amount withheld at source at the moment of distribution. In these cases, this box must also include any penalty over the Eligible Distribution that has been withheld according to the provisions of the Code.

Box 11 – Tax Withheld at Source to Nonresidents: Include in this box the amount withheld (20% or 29%) on distributions made to individuals who are not bona fide residents of Puerto Rico, on which the individual elected to pay the 20% or 29% tax.

The withholding to be included must be 29% of the taxable amount of the distribution made if the payee is an alien. On the other hand, if the payee is an American citizen, the withholding to be included in this box will be 20%.

Break down the Amount Distributed according to the items in boxes 12(A) through 12(K):

Box 12(A) – Contributions: Include in this box the amount of contributions to an IRA made by the taxpayer and that are part of the distribution received in the taxable year.

Box 12(B) – Voluntary Contributions: Include in this box the amount of rollover made by the individual to his/her IRA from a Qualified Plan, as provided by Article 1165-6(5) of Regulation No. 5678 of September 3, 1997 and that are part of the distribution received in the taxable year.

Box 12(C) – Exempt Interest: Include in this box the amount of exempt interests earned by the IRA and that are part of the distribution received in the taxable year.

Box 12(D) – Interest from Eligible Financial Institutions: Include in this box the amount of interests paid by Eligible Financial Institutions under Section 1023.04 of the Code, and that are part of the distribution received in the taxable year. If the individual exercised the option to pay taxes on such interests at a 17% rate, the withholding corresponding to this amount must be reported in box 7.

Box 12(E) – Income from Sources Within Puerto Rico: Include in this box the amount of income from sources within Puerto Rico, **that is not** a distribution of eligible interests, neither a distribution of his/her contribution to the IRA on which the individual elected to pay the 17% tax and that are part of the distribution received in the taxable year. The withholding corresponding to this amount must be reported in box 8.

Box 12(F) – Other Income: Include in this box the amount corresponding to any other type of income that is part of the IRA distribution received by the individual and that is not included in any of the previous boxes.

Box 12(G) – Government Pensioners: Include in this box a breakdown of the IRA distribution received by a Government Pensioner. You must report separately the portion of the distribution received corresponding to: (1) Contributions; (2) Eligible Interest; and (3) Other Income received by the individual during the taxable year. The withholdings made on eligible interests and other income received during the year must be reported in box 9.

For the definition of the term Government Pensioner, refer to the instructions of box 9.

Box 12(H) – Prepaid (10%) under Section 1081.06: Include in this box the portion of the amount received from an IRA on which the beneficiary owner had prepaid the 10% special tax, as provided by Section 1081.06 of the Code.

Box 12(I) – Prepaid (5%) under Section 1081.06: Include in this box the portion of the amount received from an IRA on which the beneficiary owner had prepaid the 5% special tax, as provided by Section 1081.06 of the Code.

Box 12(J) – Prepaid (8%) under Section 1023.23: Include in this box the portion of the amount received from an IRA on which the beneficiary owner had prepaid the 8% special tax, as provided by Section 1023.23 of the Code.

Box 12(K) - Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María: Include in this box the Eligible Distributions made for Reason of Extreme Economic Emergency Due to Hurricane María, according to the provisions of AD 17-29. For purposes of this box, the following definitions are considered:

- **Eligible Distributions:** Payments or distributions in cash made from an IRA during the period between September 20, 2017 and June 30, 2018 (Eligible Period) and which have been requested by an Eligible Individual to cover Eligible Expenses, as defined in AD 17-29.
- **Eligible Individual:** Individual who during taxable years 2017 and 2018 is an individual resident of Puerto Rico, as provided in Section 1010.01(a)(30) of the Code.
- **Eligible Expenses:** All expenses incurred by an Eligible Individual to compensate for the losses or damages suffered by the path of hurricane María across Puerto Rico and extraordinary and unexpected expenses to cover basic needs due to the disaster caused by said atmospheric phenomenon.

In order to inform Eligible Distributions in this box, it will be necessary that the Eligible Individual submits to the financial institution the sworn statement required by AD 17-29. If such sworn statement has not been received, or the same does not comply with the provisions established by AD 17-29, or if the distribution is not made between the established Eligible Period (September 20, 2017 to December 31, 2017), the total distribution **will not be considered** as an Eligible Distribution, and therefore, the same must not be reported in this box.

Include in this box a breakdown of the Eligible Distribution from an IRA received by an Eligible Individual according to the provisions of AD 17-29. Report separately the portion of the distribution made corresponding to: (1) Taxable Amount; (2) Exempt Amount; and (3) Exempt Interest and Amount over which a Prepayment was Made, as indicated below:

Box 12(K)(1) - Taxable Amount: Include in this box the total Eligible Distribution made that was subject to withholding at source, as provided by AD 17-29. It will be required to include the amount withheld at source made at the moment of distribution in box 10.

Box 12(K)(2) - Exempt Amount: Include in this box the exempt portion, up to a maximum amount of \$10,000, of the Eligible Distribution made during the Eligible Period, as established in AD 17-29.

Box 12(K)(3) - Exempt Interest and Amount over which a Prepayment was Made: Include in this box the part of the Eligible Distribution over which the election and prepayment of the 5%, 8% or 15% special tax was made according to Sections 1023.23 and 1081.06 of the Code.

Box 12(L) – Total: Include in this box the result of the sum of boxes 12(A) through 12(K).

Instrucciones Formulario 480.7

Declaración Informativa – Cuenta de Retiro Individual

Instrucciones Generales para Quien Recibe el Pago

Toda persona que haya recibido una distribución o transferencia de una Cuenta de Retiro Individual (Cuenta IRA) que cumpla con los requisitos de la Sección 1081.02 del Código recibirá este formulario. El formulario también lo recibirá cualquier beneficiario o dueño que haya realizado durante el año una aportación a una Cuenta IRA, incluyendo aportaciones vía transferencia electrónica.

Este formulario también lo recibirá toda persona a la que se le haya realizado una Distribución Elegible de una Cuenta IRA realizada por Razón de Extrema Emergencia Económica a Raíz del Paso de Huracán María, según las disposiciones de la Determinación Administrativa Núm. 17-29 (DA 17-29).

Instrucciones Específicas para Quien Recibe el Pago

Encasillado 2 - Aportaciones para el Año Contributivo: Transfiera esta cantidad a la línea de aportaciones a cuentas de retiro individual del Anejo A Individuo. En caso que se utilice el cómputo opcional de la contribución en el caso de personas casadas que viven juntas y rinden planilla conjunta, transfiera esta cantidad a la línea correspondiente del Anejo CO Individuo, Columna B o C, según aplique.

Encasillado 7 - Contribución Retenida de Intereses (17% línea 12D): Transfiera esta cantidad a la línea de contribución retenida sobre intereses de la Parte III del Anejo B Individuo.

Encasillado 8 - Contribución Retenida de Ingreso de Fuentes Dentro de Puerto Rico (17% línea 12E): Transfiera esta cantidad a la línea de contribución retenida sobre distribuciones de IRA o Cuentas de Aportación Educativa que consistan de ingresos de fuentes dentro de Puerto Rico de la Parte III del Anejo B Individuo.

Encasillado 9 - Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 12G2 y 12G3): Transfiera esta cantidad a la línea de contribución retenida sobre distribuciones de IRA a pensionados del Gobierno de la Parte III del Anejo B Individuo.

Encasillado 10 - Contribución Retenida en el Origen sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María (10% línea 12K1): Transfiera la cantidad incluida en este encasillado a la Parte VI, línea 6(a) del Anejo F Individuo.

Encasillado 11 - Contribución Retenida a No Residentes: Transfiera esta cantidad a la línea de contribución retenida a no residentes sobre distribuciones de IRA de la Parte III del Anejo B Individuo.

Desglose de Cantidad Distribuida:

Encasillado 12(A) - Aportaciones: Transfiera esta cantidad a la Parte I, Columna de Distribuciones de IRA o Cuentas de Aportación Educativa del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario.

Encasillado 12(B) - Aportaciones Voluntarias: Transfiera esta cantidad a la Parte I, Columna de Base del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario.

Encasillado 12(C) - Intereses Exentos: Transfiera esta cantidad a la Parte I, Columna de Base del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario. Esta cantidad también se transferirá a la Parte II, línea de otros intereses no reportados en un Formulario 480.6D del Anejo IE Individuo.

Encasillado 12(D) - Intereses de Instituciones Financieras Elegibles: Transfiera esta cantidad a la Parte I, Columna de Intereses de IRA (17%) del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario. En el caso de que no haya contribución retenida en el encasillado 7, se transferirá la cantidad reportada en esta línea a la Parte I, Columna de Intereses de IRA No Sujetos a Retención del Anejo F Individuo, y además se trasladará la misma a la línea 1, Parte I, Columna de Intereses de instituciones financieras (incluyendo intereses de IRA) no sujetos a retención del Anejo FF Individuo.

Encasillado 12(E) - Ingresos de Fuentes Dentro de Puerto Rico: Transfiera esta cantidad a la Parte I, Columna de Distribuciones de IRA o Cuentas de Aportación Educativa que Consistan de Ingresos de Fuentes Dentro de P.R. (17%) del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario. Si no se muestra retención en el encasillado 8, se transferirá la cantidad reportada en esta línea a la Parte I, Columna de Distribuciones de IRA o Cuentas de Aportación Educativa del Anejo F Individuo.

Encasillado 12(F) - Otros Ingresos: Transfiera esta cantidad a la Parte I, Columna de Distribuciones de IRA o Cuentas de Aportación Educativa del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario.

Encasillado 12(G) - Pensionados del Gobierno: Transfiera la cantidad incluida en el inciso (1) a la Parte I, Columna de Distribuciones de IRA o Cuentas de Aportación Educativa del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario. Transfiera la cantidad incluida en el inciso (2) a la Parte I, Columna de Intereses de Distribuciones a Pensionados del Gobierno (10%) del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario. Transfiera la cantidad incluida en el inciso (3) a la Parte I, Columna de Distribuciones de IRA a Pensionados del Gobierno del Anejo F Individuo del beneficiario o dueño a quien se le haya informado la distribución en este formulario. Si no se muestra retención para la partida que se informa en el inciso (3) en el encasillado 9, transfiera esta cantidad a la Parte I, Columna de Distribuciones de IRA o Cuentas de Aportación Educativa del Anejo F Individuo.

Encasillado 12(H) - Pagado por Adelantado (10%) bajo la Sección 1081.06: Transfiera esta cantidad a la Parte I, Columna de Base del Anejo F Individuo.

Encasillado 12(I) - Pagado por Adelantado (5%) bajo la Sección 1081.06: Transfiera esta cantidad a la Parte I, Columna de Base del Anejo F Individuo.

Encasillado 12(J) - Pagado por Adelantado (8%) bajo la Sección 1023.23: Transfiera esta cantidad a la Parte I, Columna de Base del Anejo F Individuo.

Encasillado 12(K) - Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María: Transfiera la cantidad incluida en este encasillado a la Parte VI del Anejo F Individuo de la siguiente manera:

Encasillado 12(K)(1) - Cantidad Tributable: Anejo F Individuo, Parte VI, Columna B

Encasillado 12(K)(2) - Cantidad Exenta: Anejo F Individuo, Parte VI, Columna A

Encasillado 12(K)(3) - Intereses Exentos y Cantidad sobre la cual se Pagó por Adelantado: Anejo F Individuo, Parte VI, Columna C

Instructions Form 480.7

Informative Return – Individual Retirement Account

General Instructions for the Payee

All person who has received a distribution or transfer from an Individual Retirement Account (IRA) that meets the requirement of Section 1081.02 of the Code will receive this form. Any beneficiary or owner who has made a contribution to an IRA during the year, including electronic rollover contributions, will also receive this form.

This form will also be received by every person to whom an Eligible Distribution from an IRA for Reason of Extreme Economic Emergency Due to Hurricane María has been made, according to the provisions of Administrative Determination No. 17-29 (AD 17-29).

Specific Instructions for the Payee

Box 2 – Contributions for the Taxable Year: Transfer this amount to the contributions to individual retirement accounts line of Schedule A Individual. If you choose the optional computation of tax for married individuals living together and filing a joint return, transfer this amount to the corresponding line of Schedule CO Individual, Column B or C, as applicable.

Box 7 – Tax Withheld from Interest (17% line 12D): Transfer this amount to the tax withheld on interests line of Part III of Schedule B Individual.

Box 8 – Tax Withheld Income from Sources Within Puerto Rico (17% line 12E): Transfer this amount to the tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico line of Part III of Schedule B Individual.

Box 9 – Tax Withheld Income from Government Pensioners (10% lines 12G2 and 12G3): Transfer this amount to the tax withheld on IRA distributions to Governmental pensioners line of Part III of Schedule B Individual.

Box 10 - Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María (10% line 12K1): Transfer the amount included in this box to Part VI, line 6(a) of Schedule F Individual.

Box 11 – Tax Withheld at Source to Nonresidents: Transfer this amount to the tax withheld to nonresidents on IRA distributions line of Part III of Schedule B Individual.

Breakdown of Amount Distributed:

Box 12(A) – Contributions: Transfer this amount to Part I, IRA or Educational Contribution Accounts Distributions Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form.

Box 12(B) – Voluntary Contributions: Transfer this amount to Part I, Basis Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form.

Box 12(C) – Exempt Interest: Transfer this amount to Part I, Basis Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form. This amount must also be transferred to Part II, other interest not reported in a Form 480.6D line of Schedule IE Individual.

Box 12(D) – Interest from Eligible Financial Institutions: Transfer this amount to Part I, Interest from IRA (17%) Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form. In the case that there is no withholding in box 7, the amount reported on this line must be transferred to Part I, Interest from IRA Not Subject to Withholding Column of Schedule F Individual, and also this amount must be transferred to line 1, Part I, Interest from financial institutions (including interest from IRA) not subject to withholding Column of Schedule FF Individual.

Box 12(E) – Income from Sources Within Puerto Rico: Transfer this amount to Part I, IRA or Educational Contribution Accounts Distributions of Income from Sources Within P.R. (17%) Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form. If there is no withholding in box 8, the amount reported on this line must be transferred to Part I, IRA or Educational Contribution Accounts Distributions Column of Schedule F Individual.

Box 12(F) – Other Income: Transfer this amount to Part I, IRA or Educational Contribution Accounts Distributions Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form.

Box 12(G) – Government Pensioners: Transfer the amount included in section (1) to Part I, IRA or Educational Contribution Accounts Distributions Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form. Transfer the amount included in section (2) to Part I, Interest from Distributions to Government Pensioners (10%) Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form. Transfer the amount included in section (3) to Part I, IRA Distributions to Government Pensioners Column of Schedule F Individual corresponding to the beneficiary or owner to whom the distribution was reported in this form. If no withholding is shown for the item reported in section (3) in box 9, transfer this amount to Part I, IRA or Educational Contribution Accounts Distributions Column of Schedule F Individual.

Box 12(H) – Prepaid (10%) under Section 1081.06: Transfer this amount to Part I, Basis Column of Schedule F Individual.

Box 12(I) – Prepaid (5%) under Section 1081.06: Transfer this amount to Part I, Basis Column of Schedule F Individual.

Box 12(J) – Prepaid (8%) under Section 1023.23: Transfer this amount to Part I, Basis Column of Schedule F Individual.

Box 12(K) - Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María: Transfer the amount included in this box to Part VI of Schedule F Individual as indicated below:

Box 12(K)(1) – Taxable Amount: Schedule F Individual, Part VI, Column B

Box 12(K)(2) – Exempt Amount: Schedule F Individual, Part VI, Column A

Box 12(K)(3) – Exempt Interest and Amount over which a Prepayment was Made: Schedule F Individual, Part VI, Column C



AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2017**

☐ 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		1 ☐ Pagados - Paid 2 ☐ Financiados - Financed		
Código Postal - Zip Code		3. Descuentos del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Discounts (Points) Paid Directly by Borrower		
INFORMACIÓN DEL DEUDOR - BORROWER'S INFORMATION		1 ☐ Pagados - Paid 2 ☐ Financiados - Financed		
Número de Seguro Social - Social Security Number		4. Reembolsos de Intereses Refund of Interest		
Nombre - Name		5. Contribuciones sobre la Propiedad Property Taxes		
Dirección - Address		6. Balance del Principal Principal Balance		
Código Postal - Zip Code		Número de Cuenta del Préstamo - Loan Account Number		Término del Préstamo - Loan Term
INFORMACIÓN DEL CODEUDOR - JOINT BORROWER'S INFORMATION		Número Control - Control Number		Número Control Informativa Original Control No. Original Informative Return
Número de Seguro Social - Social Security Number		Razones para el Cambio - Reasons for the Change		
Nombre - Name				
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.

INSTRUCCIONES PARA EL DEUDOR
Declaración Informativa - Intereses Hipotecarios

Cualquier persona (incluyendo a una institución bancaria, unidad gubernamental y cooperativas de vivienda) dedicada a industria o negocio, y que en el curso de dicha industria o negocio, reciba pagos por concepto de intereses hipotecarios (incluyendo puntos) o haga algún reembolso de intereses sobre una hipoteca calificada en un año natural, tendrá la obligación de suministrar una declaración informativa al deudor hipotecario no más tarde del **31 de enero** del año siguiente al año natural para el cual recibió los intereses sobre la hipoteca.

Línea 1. Incluye los intereses hipotecarios pagados por el deudor con respecto a la hipoteca para el año contributivo.

Línea 2. Incluye los honorarios de origen del préstamo (puntos) pagados directamente por el deudor hipotecario en el año contributivo. Los honorarios de originación del préstamo son respecto a una obligación incurrida en la compra de la residencia principal. Indica si los mismos fueron pagados por el deudor o financiados a través del préstamo hipotecario.

Línea 3. Incluye los descuentos del préstamo (puntos) pagados directamente por el deudor hipotecario en el año contributivo. Los descuentos del préstamo son respecto a una obligación incurrida en la compra de la residencia principal. Indica si los mismos fueron pagados por el deudor o financiados a través del préstamo hipotecario.

Línea 4. Incluye el reembolso de intereses de una hipoteca recibidos en el año anterior o años anteriores. No incluye cantidad alguna que constituya intereses sobre el reembolso. Esta partida no es deducible.

Línea 5. Incluye las contribuciones pagadas sobre la propiedad.

Línea 6. Incluye el balance del principal por el cual se efectuó el préstamo hipotecario.

El deudor hipotecario que reclame los intereses hipotecarios pagados como una deducción en la planilla de contribución sobre ingresos de individuos, deberá conservar para sus récords una copia de esta declaración informativa.

INSTRUCTIONS FOR THE BORROWER
Informative Return - Mortgage Interest

Any person (including a bank institution, governmental unit and housing cooperatives) engaged in a trade or business, and that in the course of such trade or business, receives mortgage interest payments (including points) or makes any interest refund over a qualified mortgage on a calendar year, must provide to the mortgage borrower an informative return not later than **January 31** of the year following the calendar year on which the mortgage interest were received.

Line 1. Includes the mortgage interest paid by the borrower with respect to the mortgage for the taxable year.

Line 2. Includes the loan origination fees (points) paid directly by the mortgage borrower on the taxable year. The loan origination fees are with respect to an obligation incurred in the purchase of the principal residence. It specifies if they were paid by the borrower or financed through the mortgage loan.

Line 3. Includes the loan discounts (points) paid directly by the mortgage borrower on the taxable year. The loan discounts are with respect to an obligation incurred in the purchase of the principal residence. It specifies if they were paid by the borrower or financed through the mortgage loan.

Line 4. Includes the refund of mortgage interest received on prior year or years. Does not include any amount that constitutes interest over the refund. This amount is not deductible.

Line 5. Includes the property taxes paid.

Line 6. Includes the balance of the principal for which the mortgage loan was made.

The mortgage borrower who claims mortgage interest paid as a deduction on the individual income tax return, must keep for his/her records copy of this informative return.



AÑO CONTRIBUTIVO:
TAXABLE YEAR:

2017

☐ Enmendado - Amended: (DD / MM / AAYY)

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



AÑO CONTRIBUTIVO - TAXABLE YEAR: 2017

EXHIBIT T

☐ Enmendado - Amended: (DD / MM / AYYY)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	INFORMACIÓN DEL PLAN - PLAN'S INFORMATION
Núm. de Identificación Patronal - Employer Identification No.	Núm. de Seguro Social - Social Security No.	Núm. de Identificación Patronal - Employer Identification No.
Nombre - Name	Nombre - Name	Nombre del Plan - Name of Plan
Dirección - Address	Dirección - Address	Nombre de quien auspicia el plan - Plan sponsor's name
Código Postal - Zip Code	Código Postal - Zip Code	Fecha en que comenzó a recibir la pensión: Date on which you started to receive the pension: Día/Day _____ Mes/Month _____ Año/Year _____

Marque el encasillado correspondiente: - Check the corresponding box:

Forma de Distribución: - Form of Distribution:		Tipo de Plan o Anualidad: - Plan or Annuity Type:	
☐ Total Lump Sum	☐ Parcial Partial	☐ Pagos Periódicos Periodic Payments	☐ Gubernamental Governmental
☐ Total	☐ Parcial	☐ Pagos Periódicos	☐ Privado Calificado Qualified Private
☐ Total	☐ Parcial	☐ Pagos Periódicos	☐ No Calificado Non Qualified
☐ Total	☐ Parcial	☐ Pagos Periódicos	☐ Anualidad Fija Fixed Annuity
☐ Total	☐ Parcial	☐ Pagos Periódicos	☐ Anualidad Variable Variable Annuity
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. Aportaciones Voluntarias After-Tax Contributions	
5. Contribución Retenida sobre Pagos Periódicos de Planes Calificados o Gubernamentales - Tax Withheld from Periodic Payments of Qualified or Governmental Plans		20. Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María - Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María	
6. Contribución Retenida sobre una Distribución Total (20%) Tax Withheld from Lump Sum Distributions (20%)		A. Exentas Exempt	
7. Contribución Retenida sobre una Distribución Total (10%) Tax Withheld from Lump Sum Distributions (10%)		B. Tributables Taxable	
8. Contribución Retenida sobre Distribuciones de Planes No Calificados - Tax Withheld from Distributions of Non Qualified Plans		C. Cantidad sobre la cual se Pagó por Adelantado Amount over which a Prepayment was Made	
9. Contribución Retenida sobre Otras Distribuciones de Planes Calificados (10%) - Tax Withheld from Other Distributions of Qualified Plans (10%)		D. Aportaciones Voluntarias After-Tax Contributions	
10. Contribución Retenida sobre Anualidades Tax Withheld from Annuities		E. Total (Sume líneas 20A a la 20D) Total (Add lines 20A through 20D)	
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		21. Contribución Retenida sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María - Income Tax Withheld on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María	
12. Contribución Retenida sobre Distribuciones del Programa de Cuentas de Ahorro para el Retiro (10%) Tax Withheld from Distributions of the Retirement Savings Account Program (10%)		22. Código de Distribución Distribution Code	☐ ☐
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%)		Razones para el Cambio Reasons for the Change	
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 NumberNúmero de Control
Control NumberNúmero de Control de la Declaración Informativa Original
Control Number of 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 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 Formulario 480.7C

Declaración Informativa - Planes de Retiro y Anualidades

Instrucciones Generales para el Pagador

Este formulario será preparado para cada participante o beneficiario de un plan de retiro o anualidad que durante el año contributivo haya recibido una distribución de ingreso de anualidades o pensiones provenientes de planes calificados y no calificados bajo la Sección 1081.01 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), o de los sistemas de retiro subvencionados por el Gobierno de Puerto Rico, los Estados Unidos o instrumentalidades o subdivisiones políticas de ambos gobiernos. Además, este formulario será preparado para cada persona que reciba pagos por concepto de Contratos de Anualidad fija o variable.

En este formulario también se informarán las distribuciones elegibles realizadas por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María, según las disposiciones de la Determinación Administrativa Núm. 17-29 (DA 17-29).

Esta declaración se **rendirá electrónicamente** al Departamento de Hacienda no más tarde del **28 de febrero** del año contributivo siguiente al año natural para el que se informan las distribuciones, y no más tarde del **30 de agosto** siguiente al año contributivo en el cual se realizó una aportación u otra transacción o evento relacionado con la cuenta. El Código impone penalidades por dejar de informar ingresos en el Formulario 480.7C o por dejar de rendir el mismo.

Instrucciones Específicas para el Pagador

Información del Pagador - En esta parte se indicará la información del administrador del plan que efectúa los pagos.

Información del Plan - En esta parte se indicará la información requerida según se indica a continuación:

- **Núm. de Identificación Patronal** - Deberá indicar el número de identificación patronal del fideicomiso. En los casos donde no haya un fideicomiso, indique el número de identificación patronal del patrono que auspicia el plan.
- **Nombre del Plan** - Deberá indicar el nombre del fideicomiso.
- **Nombre de quien auspicia el plan** - Deberá indicar el nombre del patrono que auspicia el plan.

La información indicada en esta parte no deberá ser la misma indicada en la parte de Información del Pagador a menos que ambos sean la misma entidad.

Fecha en que comenzó a recibir la pensión - En este encasillado el pagador indicará la fecha en que se emitió al beneficiario el primer pago de su plan de pensión o anualidad. En aquellos casos que se hayan realizado distribuciones totales, parciales o distribuciones elegibles de un plan de pensión bajo la DA 17-29, incluya en este encasillado la fecha en que se realizó dicha distribución.

Forma de Distribución - Para toda distribución realizada de un plan de pensión o anualidad, el pagador deberá marcar el encasillado que corresponda a la forma en que se realizan las distribuciones al beneficiario o dueño del plan de pensión o anualidad. El pagador seleccionará entre las siguientes alternativas:

- **Total (“lump sum”)**: Se le distribuye al participante la totalidad del balance acumulado en una sola y única distribución.
- **Parcial**: Se le distribuye al participante una porción del balance acumulado en su plan de pensión
- **Pagos Periódicos**: Se le distribuye al participante una cantidad específica por un periodo de tiempo determinado. Es decir, son pagos realizados durante un periodo fijo en una cantidad sustancialmente similar o pagos mínimos requeridos bajo el Código de Rentas Internas de los Estados Unidos del 1986, según enmendado, o cualquier disposición legal sucesora (“*Minimum Required Distributions*”).

Tipo de Plan o Anualidad - Para toda distribución de plan de pensión o anualidad, el pagador deberá indicar la naturaleza del plan o de la anualidad que se está distribuyendo. El pagador seleccionará entre las siguientes alternativas:

- **Gubernamental**: Considera las distribuciones hechas por el Gobierno de Puerto Rico, Estados Unidos y todas las instrumentalidades o subdivisiones políticas de ambos gobiernos.
- **Privado Calificado**: Considera únicamente aquellos planes de pensión que cuenten con una Determinación Administrativa emitida por el Departamento de Hacienda certificando su cualificación bajo la Sección 1081.01 del Código.
- **No Calificado**: Considera los planes de pensión que no están calificados bajo las disposiciones de la Sección 1081.01 del Código y de planes de patronos organizados fuera de Puerto Rico, aun cuando se consideren únicamente calificados bajo el Código de Rentas Internas Federal.
- **Anualidad Fija**: Considera las distribuciones de un Contrato de Anualidad Fija. Un contrato de anualidad fija significa un contrato de seguro total que solamente es pagadero en pagos parciales durante la vida del que recibe la anualidad.
- **Anualidad Variable**: Considera las distribuciones de un Contrato de Anualidad Variable. Un contrato de anualidad variable significa un contrato de seguro total que solamente es pagadero en pagos parciales durante la vida del que recibe la anualidad. No obstante, según dispuesto en la Sección 1023.08 del Código, dicha anualidad puede ser pagada en una suma global bajo un contrato de anualidad variable donde los fondos se mantengan en una o más cuentas separadas bajo los términos y condiciones impuestos por el Código de Seguros de Puerto Rico.

Encasillado 1 - Aportación Vía Transferencia: Incluya en este encasillado la cantidad recibida como aportación que provenga de una transferencia realizada de otro plan de pensiones calificado bajo la Sección 1081.01 del Código.

Encasillado 2 - Distribución Vía Transferencia: Incluya en este encasillado la cantidad total distribuida vía transferencia a otro plan calificado bajo la Sección 1081.01 del Código, a una Cuenta de Retiro Individual o a una Cuenta de Retiro Individual No Deducible.

Encasillado 3 - Costo de la Pensión o Anualidad: Incluya en este encasillado cualquiera de los siguientes costos de la pensión o anualidad:

1. **Costo de la Pensión de un Plan de Retiro Privado (No gubernamental)**: Incluya en este encasillado el monto total de las aportaciones que haya realizado el beneficiario a su plan de retiro o anualidad luego del pago de las contribuciones correspondientes (“*after tax contributions*”). Esta información debe ser incluida cuando los siguientes encasillados se hayan completado, según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Parcial” o “Pagos Periódicos”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Privado Calificado” o “No Calificado”.

2. **Costo de la Pensión de un Plan de Retiro Gubernamental:** Incluya en este encasillado el monto total de las aportaciones que haya realizado el empleado gubernamental al sistema gubernamental de pensiones o retiro que corresponda. Esta información debe ser incluida cuando los siguientes encasillados se hayan completado, según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Parcial” o “Pagos Periódicos”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Gubernamental”.

3. **Costo de Anualidad:** Incluya en este encasillado el costo total pagado en un contrato de anualidad.

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Parcial” o “Pagos Periódicos”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Anualidad Fija” o “Anualidad Variable”.

Encasillado 4 - Fondo de Retiro Gubernamental: Este encasillado solo estará disponible para las agencias del Gobierno de Puerto Rico que aporten a los Sistemas Gubernamentales de Pensiones o Retiro. Incluya en este encasillado el monto total aportado por el empleado al Fondo de Retiro durante el año para el cual se emite este formulario. Esto es, las aportaciones realizadas durante el año por empleados elegibles luego de la separación de empleo. Utilice este encasillado únicamente cuando se haya seleccionado la opción de “Gubernamental” en el encasillado de Tipo de Plan o Anualidad.

Encasillado 5 - Contribución Retenida sobre Pagos Periódicos de Planes Calificados o Gubernamentales: Incluya en este encasillado la contribución retenida, según se dispone en la Sección 1081.01(b)(3)(B) del Código, sobre las distribuciones en forma de pagos periódicos realizadas durante el año. En el caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Pagos Periódicos”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Gubernamental” o “Privado Calificado”.
- En el encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- C- Muerte
- D- Incapacidad

Encasillado 6 - Contribución Retenida sobre una Distribución Total (20%): Incluya en este encasillado el monto de la retención en el origen realizada sobre distribuciones totales a participantes o beneficiarios por concepto de separación de empleo. En caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Total”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Gubernamental” o “Privado Calificado”.
- En el encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- B- Separación de Servicio
- C- Muerte
- D- Incapacidad

Encasillado 7 - Contribución Retenida sobre una Distribución Total (10%): Incluya en este encasillado el monto de la contribución retenida de 10% realizada sobre distribuciones de un fideicomiso que cumple con los requisitos de los incisos (A) y (B) de la Sección 1081.01(b)(1) del Código. En caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Total”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Gubernamental” o “Privado Calificado”.
- En el encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- B- Separación de Servicio
- C- Muerte
- D- Incapacidad

Encasillado 8 - Contribución Retenida sobre Distribuciones de Planes No Calificados: Incluya en este encasillado el monto de la contribución retenida según dispone la Sección 1062.01 del Código sobre las distribuciones Totales, Parciales o en forma de Pagos Periódicos realizadas durante el año. En el caso que se incluya una cantidad en este encasillado, deberá procurar que en el encasillado de Tipo de Plan o Anualidad haya marcado “No Calificado”.

Encasillado 9 - Contribución Retenida sobre Otras Distribuciones de Planes Calificados (10%): Incluya en este encasillado la contribución retenida (10%) sobre aquellas 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 de servicio. En el caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Parcial”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Gubernamental” o “Privado Calificado”.
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

Encasillado 10 - Contribución Retenida sobre Anualidades: Incluya en este encasillado el monto de la contribución retenida sobre aquellas distribuciones Totales, Parciales o en forma de Pagos Periódicos realizadas durante el año sobre anualidades fijas o anualidades variables. En caso que se incluya una cantidad

en este encasillado, debe procurar que el encasillado de Tipo de Plan o Anualidad haya marcado la opción de "Anualidad Fija" o "Anualidad Variable". Además, se deberá incluir en el encasillado 22 el código de distribución M (Anualidad).

Encasillado 11 - Contribución Retenida sobre Transferencia de un Plan Calificado a una Cuenta de Retiro Individual No Deducible: Incluya en este encasillado la contribución retenida aplicable (20% o 10%) sobre aquellas transferencias realizadas de un plan calificado a una Cuenta de Retiro Individual No Deducible debido a la separación de servicio del beneficiario o a la terminación del plan calificado. En caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción aplicable.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de "Gubernamental" o "Privado Calificado".
- En el encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- B- Separación de Servicio
- C- Muerte
- D- Incapacidad
- E- Terminación del Plan

Encasillado 12 - Contribución Retenida sobre Distribuciones del Programa de Cuentas de Ahorro para el Retiro (10%): Incluya en este encasillado la contribución retenida (10%) sobre aquellas distribuciones totales realizadas a beneficiarios que forman parte del Programa de Cuentas de Ahorro para el Retiro (plan gubernamental) debido a la separación permanente de servicio luego de alcanzar la fecha normal para su retiro. En caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se dispone a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción "Total".
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción "Gubernamental".
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

Encasillado 13 - Contribución Retenida sobre Transferencia del Programa de Cuentas de Ahorro para el Retiro a una Cuenta de Retiro Individual No Deducible (10%): Incluya en este encasillado la contribución retenida aplicable (10%) a aquellas transferencias realizadas de un Programa de Cuentas de Ahorro para el Retiro (plan gubernamental) a una Cuenta de Retiro Individual No Deducible. En el caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción correspondiente.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de "Gubernamental".
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

Encasillado 14 - Contribución Retenida sobre Distribuciones a No Residentes: Incluya en este encasillado la contribución retenida (20% o 29%) sobre las distribuciones realizadas a individuos que no son residentes bonafides de Puerto Rico. En caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados se hayan completado según se dispone a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción correspondiente.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción "Privado Calificado".
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

La retención a incluirse será de 29% del monto imponible de la distribución realizada si el receptor de la misma fuera un extranjero. Si por el contrario el receptor de la distribución es un ciudadano de los Estados Unidos, la retención a incluirse en este encasillado será de 20%.

Encasillado 15 - Contribución Retenida sobre Otras Distribuciones: Incluya en este encasillado cualquier otra contribución que le fuera retenida al beneficiario en distribuciones realizadas y que no se incluyan en los encasillados anteriores. No incluya en este encasillado la retención en el origen realizada sobre Distribuciones Elegibles bajo la DA 17-29. Dicha retención se informa en el encasillado 21.

Encasillados 16 al 19: No incluya en estos encasillados cualquier Distribución Elegible por Razón de Extrema Emergencia a Raíz del Paso del Huracán María, que se estableció en la DA 17-29 y que se incluyen en el encasillado 20. Por tanto, únicamente se incluirá en estas líneas la porción de la distribución que tribute bajo las disposiciones del Código.

Encasillado 16 - Cantidad Distribuida: Incluya en este encasillado el total de la cantidad distribuida al beneficiario durante el año contributivo. La distribución a reportarse incluirá aquella cantidad tomada como préstamo por el beneficiario que haya sido cancelada al momento de la distribución y las distribuciones totales realizadas vía transferencia a una Cuenta de Retiro Individual No Deducible. No incluya en este encasillado el monto de las distribuciones totales realizadas vía transferencia a otro plan calificado o a una Cuenta de Retiro Individual. La cantidad de este encasillado deberá ser igual a suma de las cantidades reportadas de los encasillados 17, 18 y 19.

Encasillado 17 - Cantidad Tributable: Incluya en este encasillado la porción de la cantidad distribuida que es imponible.

En caso de distribuciones totales, no incluya como parte de esta cantidad el monto de las aportaciones voluntarias pagadas por el beneficiario o cualquier cantidad sobre la que se haya pagado por adelantado la contribución bajo las Secciones 1023.21 y 1081.01(b)(9) del Código o bajo la Sección 1012D(b)(5) del Código de Rentas Internas de Puerto Rico de 1994, según enmendado (Código 1994). En estos casos, las aportaciones voluntarias deberán ser informadas en el encasillado 19 y cualquier cantidad sobre la cual se pagó por adelantado la contribución, deberá ser informada en el encasillado 18.

En caso de distribuciones de planes de retiro calificados o gubernamentales realizadas en forma de pagos periódicos, la cantidad en este encasillado deberá ser igual a la cantidad informada en el encasillado 16. En estos casos, el monto de las aportaciones voluntarias pagadas por el beneficiario o aquella cantidad sobre la cual se pagó por adelantado la contribución bajo las Secciones 1023.21 y 1081.01(b)(9) del Código o bajo la Sección 1012D(b)(5) del Código 1994, deberán también ser informadas en el encasillado 3 como parte del costo de la pensión. Además, las aportaciones voluntarias deberán incluirse en el encasillado 19 y cualquier cantidad sobre la cual se pagó por adelantado la contribución, deberá ser informada en el encasillado 18.

Por otro lado, en caso de distribuciones de planes de participación en ganancia o bonificación en acciones calificadas producto de un despido que se haya realizado bajo el Artículo 2 de la Ley Núm. 80 del 30 de mayo de 1976, según enmendada, mejor conocida como la Ley de Indemnización por Despido Sin Justa Causa (Ley 80), se incluirá cero en esta línea y en el encasillado 22 se seleccionará el código de distribución K (Ley Núm. 80) y cualquier otro código correspondiente a tal distribución.

Encasillado 18 - Cantidad sobre la cual se Pagó por Adelantado bajo las Secciones 1023.21, 1081.01(b)(9) o 1012D(b)(5): Incluya en este encasillado la porción de la distribución sobre la cual se ejerció la opción y se pagó por adelantado la contribución especial de 5%, 8% o 15% que establecen las Secciones 1023.21 y 1081.01(b)(9) del Código o la Sección 1012D(b)(5) del Código 1994. Esta elección se debió haber ejercido durante el periodo del 16 de mayo al 31 de diciembre de 2006 y del 1 de julio de 2014 al 30 de abril de 2015. El monto de las distribuciones que fueron pagadas por adelantado y que se incluirán en este encasillado se identificará en la copia original endosada por el Departamento de Hacienda en uno de los siguientes documentos: (a) Modelo SC 2911 (Plan Calificado), (b) Modelo SC 2912 (Plan No Calificado) o (c) Modelo SC 2913 (Plan Gubernamental) que el participante o beneficiario entregó al fiduciario del plan.

Encasillado 19 - Aportaciones Voluntarias: Incluya en este encasillado la porción de la distribución que constituye aportaciones al plan de pensión que realizó el beneficiario luego del pago de impuestos ("*after tax contributions*").

Encasillado 20 – Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María: Incluya en este encasillado las Distribuciones Elegibles realizadas por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María, según las disposiciones de la DA 17-29. Para propósitos de este encasillado, se consideran las siguientes definiciones:

- **Distribuciones Elegibles:** Pagos o distribuciones en efectivo que se realicen de un Plan de Retiro durante el periodo entre el 20 de septiembre de 2017 y el 30 de junio de 2018 (Período Elegible) y que hayan sido solicitadas por un Individuo Elegible para cubrir Gastos Elegibles, según definidos en la DA 17-29.
- **Individuo Elegible:** Individuo que durante los años contributivos 2017 y 2018 sea un individuo residente de Puerto Rico, según dispone la Sección 1010.01(a)(30) del Código.
- **Gastos Elegibles:** Todos los gastos que un Individuo Elegible incurrirá para subsanar pérdidas o daños sufridos por del paso del huracán María por Puerto Rico y gastos extraordinarios e imprevistos para cubrir necesidades básicas a raíz del desastre ocasionado por dicho fenómeno atmosférico.

Para informar Distribuciones Elegibles en este encasillado, será necesario que el Individuo Elegible haya sometido al administrador del plan la declaración jurada que se requiere en la DA 17-29. En el caso de que no se haya recibido dicha declaración jurada, o que la misma no cumpla con las disposiciones que se establecen en la DA 17-29, o si la distribución no se hace dentro del periodo elegible establecido (20 de septiembre de 2017 al 31 de diciembre de 2017), el total de la distribución se considerará tributable y por tanto la misma se informará en los encasillados 16 al 19, según aplique.

En el caso de que se incluya una cantidad en alguna línea de este encasillado, se debe procurar que los siguientes encasillados hayan sido completados según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de "Total" o "Parcial".
- En el encasillado de Tipo de Plan o A anualidad debe haberse marcado la opción de "Privado Calificado".
- En el encasillado 22 se debe incluir el código de distribución N (Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María).

Encasillado 20A – Exentas: Incluya en este encasillado la porción exenta, de hasta un máximo de \$10,000, de la Distribución Elegible realizada durante el Período Elegible, según establece la DA 17-29.

Encasillado 20B – Tributables: Incluya en este encasillado el total de la Distribución Elegible realizada que estuvo sujeta a retención en el origen, según se establece en la DA 17-29. Será necesario que se incluya el monto de la retención en el origen realizada al momento de la distribución en el encasillado 21.

En caso que se hayan realizado Distribuciones Elegibles antes de la emisión de la DA 17-29, para las cuales se les haya retenido en el origen contribuciones sobre el monto total distribuido, se incluirá en este encasillado la totalidad de la Distribución Elegible pagada al participante y no se reconocerá porción alguna en el encasillado 20A.

De no haberse realizado retención en el origen al momento de la distribución sobre la cantidad informada en este encasillado, incluya la cantidad distribuida como parte de las distribuciones tributables que se informan en los encasillados 16 al 19, según aplique. Es decir, no utilice este encasillado si no se retuvo contribución sobre ingresos al momento de la distribución.

Encasillado 20C – Cantidad sobre la cual se Pagó por Adelantado: Incluya en este encasillado la porción de la Distribución Elegible sobre la cual se ejerció la opción y se pagó por adelantado la contribución especial de 5%, 8% o 15% que establecen las Secciones 1023.21 y 1081.01(b)(9) del Código o la Sección 1012D(b)(5) del Código 1994. Esta elección se debió haber ejercido durante el periodo del 16 de mayo al 31 de diciembre de 2016 y del 1 de julio de 2014 al 30 de abril de 2015. El monto de las distribuciones que fueron pagadas por adelantado y que se incluirán en este encasillado se identificará en la copia original endosada por el Departamento de Hacienda del Modelo SC 2911 (Plan Calificado) que el participante o beneficiario entregó al fiduciario del plan.

No incluya en este encasillado cantidades relacionadas a distribuciones tributables realizadas durante el año contributivo. Éstas se incluirán en el encasillado 18.

Encasillado 20D – Aportaciones Voluntarias: Incluya en este encasillado la porción de la Distribución Elegible que provenga de aportaciones al plan de pensión que realizó el beneficiario luego del pago de impuestos ("*after tax contributions*").

No incluya en este encasillado cantidades relacionadas a distribuciones tributables realizadas durante el año contributivo. Éstas se incluirán en el encasillado 19.

Encasillado 20E – Total: Incluya en este encasillado la suma de las cantidades informadas en los encasillados 20A al 20D. El total de la Distribución Elegible realizada durante el Período Elegible no debe exceder de \$100,000.

Encasillado 21 – Contribución Retenida sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María: Incluya en este encasillado la retención en el origen realizada sobre Distribuciones Elegibles que fueron realizadas entre el 20 de septiembre y el 31 de diciembre de 2017. En caso que se incluya una cantidad en este encasillado, se debe procurar que los siguientes encasillados hayan sido completados según se indica a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado la opción de “Total” o “Parcial”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Privado Calificado”.
- En el encasillado 22 se debe incluir el código de distribución N (Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María).

En aquellos casos en que se hayan realizado Distribuciones Elegibles antes de la emisión de la DA 17-29, para las cuales se les haya realizado una retención mayor al 10% que se establece en dicha publicación, incluya en este encasillado la totalidad de la retención en el origen que se realizó al momento de la distribución.

Encasillado 22 - Código de Distribución: Incluya en este encasillado el código correspondiente al concepto por el cual se realiza la distribución. Debe seleccionar entre los siguientes códigos:

- | | |
|---------------------------------|---|
| A. Retiro | H. Venta Sustancial de Activos |
| B. Separación de Servicio | I. Venta de Subsidiaria |
| C. Muerte | J. Aportación Excesiva |
| D. Incapacidad | K. Ley Núm. 80 |
| E. Terminación del Plan | L. Otro |
| F. Extrema Emergencia Económica | M. Anualidad |
| G. 59½ años o más | N. Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María |

Este encasillado podrá incluir dos códigos de distribución en los casos donde además del código N, también se incluya alguna distribución tributable en los encasillados 16 al 19.

Instructions Form 480.7C

Informative Return – Retirement Plans and Annuities

General Instructions for the Payer

This form must be prepared for each participant or beneficiary of a retirement plan or annuity who during the taxable year received a distribution of income from annuities or pensions from qualified or non qualified plans under Section 1081.01 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), or from the retirement systems subsidized by the Government of Puerto Rico, the United States or instrumentalities or political subdivisions thereof. Additionally, this form must be prepared for every person receiving payments from fixed or variable Annuity Contracts.

This form must also be used to inform eligible distributions made for Reason of Extreme Economic Emergency Due to Hurricane María, according to the provisions of Administrative Determination No. 17-29 (AD 17-29).

This form must be **filed electronically** with the Department not later than **February 28** following the calendar year for which the distributions are reported, and not later than **August 30** following the taxable year in which a contribution or other transaction or event related to the account was made. The Code imposes penalties for not reporting the income on Form 480.7C or for not filing such return.

Specific Instructions for the Payer

Payer's Information - This part must include the information of the plan administrator that makes the payments.

Plan's Information - This part must include the required information as indicated below:

- **Employer Identification No.** - You must include the employer identification number of the trust. In those cases where there is no trust, indicate the employer identification number of the employer sponsoring the plan.
- **Name of Plan** - You must include the name of the trust.
- **Plan sponsor's name** - You must include the name of the employer sponsoring the plan.

The information included in this part should not be the same indicated in the Payer's Information part unless both are the same entity.

Date on which you started to receive the pension: The payer must include in this box the date on which the first payment of the pension plan or annuity was issued to the beneficiary. In those cases in which total or partial distributions or Eligible Distributions from a pension plan under AD 17-29 have been made, include in this box the date in which such distribution was made.

Form of Distribution - For every distribution made from a pension plan or annuity, the payer must check the box corresponding to the form in which the distributions are made to the beneficiary or owner of the pension plan or annuity. The payer will select among the following alternatives:

- **Lump Sum:** The total accumulated balance is distributed to the participant in a one and only distribution.
- **Partial:** A portion of the accumulated balance in the pension plan is distributed to the participant.
- **Periodic Payments:** A specific amount for a determined period of time is distributed to the participant. That is, payments made during a fixed period for a substantially similar amount or minimum required distributions under the United States Internal Revenue Code of 1986, as amended, or any successor legal provision.

Plan or Annuity Type - For every distribution made from a pension plan or annuity, the payer must indicate the nature of the plan or annuity that is being distributed. The payer will select among the following alternatives:

- **Governmental:** Considers the distributions made by the Government of Puerto Rico, the United States and all instrumentalities or political subdivisions thereof.
- **Qualified Private:** Considers only those pension plans with an Administrative Determination issued by the Department of the Treasury certifying its qualification under Section 1081.01 of the Code.
- **Non Qualified:** Considers pension plans that are not qualified under the provisions of Section 1081.01 of the Code and plans of employers organized outside of Puerto Rico, even when they are considered to be qualified under the Federal Internal Revenue Code.
- **Fixed Annuity:** Considers the distributions from a Fixed Annuity Contract. A fixed annuity contract means an endowment contract that is only paid in partial payments during the lifetime of the person who receives the annuity.
- **Variable Annuity:** Considers distributions from a Variable Annuity Contract. A variable annuity contract means an endowment contract that is only paid in partial payments during the lifetime of the person who receives the annuity. Notwithstanding, as provided by Section 1023.08 of the Code, such annuity may be paid in a lump sum under a variable annuity contract in which the funds are kept in one or more separate accounts under the terms and conditions provided by the Puerto Rico Insurance Code.

Box 1 – Rollover Contribution: Include in this box the amount received as contribution that comes from a rollover made from another qualified plan under Section 1081.01 of the Code.

Box 2 – Rollover Distribution: Include in this box the total amount distributed via rollover to another qualified plan under Section 1081.01 of the Code, an Individual Retirement Account or a Non Deductible Individual Retirement Account.

Box 3 – Cost of Pension or Annuity: Include in this box any of the following costs of pension or annuity:

1. **Cost of Pension of a Private Retirement Plan (Non governmental):** Include in this box the total amount of after tax contributions made by the beneficiary to his/her retirement plan or annuity. This information must be included when the following boxes have been completed, as indicated below:
 - In the Form of Distribution box, the "Partial" or "Periodic Payments" option must have been checked.
 - In the Plan or Annuity Type box, the "Qualified Private" or "Non Qualified" option must have been checked.

2. **Cost of Pension of a Governmental Retirement Plan:** Include in this box the total amount of contributions made by the governmental employee to the corresponding pension or retirement governmental system. This information must be included when the following boxes have been completed, as indicated below:
- In the Form of Distribution box, the "Partial" or "Periodic Payments" option must have been checked.
 - In the Plan or Annuity Type box, the "Governmental" option must have been checked.
3. **Cost of Annuity:** Include in this box the total cost paid in an annuity contract.
- In the Form of Distribution box, the "Partial" or "Periodic Payments" option must have been checked.
 - In the Plan or Annuity Type box, the "Fixed Annuity" or "Variable Annuity" option must have been checked.

Box 4 – Governmental Retirement Fund: This box will be available only to the agencies of the Government of Puerto Rico that contribute to the Pension or Retirement Governmental Systems. Include in this box the total amount contributed by the employee to the Retirement Fund during the year for which this form is issued. That is, the contributions made during the year by eligible employees after the separation from service. Use this box only when the "Governmental" option has been checked in the Plan or Annuity Type box.

Box 5 – Tax Withheld from Periodic Payments of Qualified or Governmental Plans: Include in this box the tax withheld, as provided in Section 1081.01(b)(3)(B) of the Code, on periodic payments distributions made during the year. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the "Periodic Payments" option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option must have been checked.
- In box 22, one of the following distribution codes must have been included:

A- Retirement
C- Death
D- Disability

Box 6 – Tax Withheld from Lump Sum Distributions (20%): Include in this box the amount withheld at source on total distributions to participants or beneficiaries due to separation from service. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the "Lump Sum" option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option must have been checked.
- In box 22, one of the following distribution codes must have been included:

A- Retirement
B- Separation from Service
C- Death
D- Disability

Box 7 – Tax Withheld from Lump Sum Distributions (10%): Include in this box the amount of 10% tax withheld on distributions from a trust that meets the requirements of subparagraphs (A) and (B) of Section 1081.01(b)(1) of the Code. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the "Lump Sum" option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option must have been checked.
- In box 22, one of the following distribution codes must have been included:

A- Retirement
B- Separation from Service
C- Death
D- Disability

Box 8 – Tax Withheld from Distributions of Non Qualified Plans: Include in this box the amount of tax withheld as provided by Section 1062.01 of the Code on Lump Sum, Partial or Periodic Payments distributions made during the year. If an amount is included in this box, the "Non Qualified" option must have been checked in the Plan or Annuity Type box.

Box 9 – Tax Withheld from Other Distributions of Qualified Plans (10%): Include in this box the tax withheld (10%) on those 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. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the "Partial" option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

Box 10 – Tax Withheld from Annuities: Include in this box the amount of tax withheld on those Lump Sum, Partial or Periodic Payments distributions made during the year over fixed or variable annuities. If an amount is included in this box, the "Fixed Annuity" or "Variable Annuity" option must have been checked in the Plan or Annuity Type box. Also, distribution code M (Annuity) must be selected in box 22.

Box 11 – Tax Withheld from Rollover of a Qualified Plan to a Non Deductible Individual Retirement Account: Include in this box the applicable tax withheld (10% or 20%) on those rollovers from a qualified plan to a Non Deductible Individual Retirement Account due to the beneficiary's separation from service or termination of the qualified plan. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the applicable option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option must have been checked.

- In box 22, one of the following distribution codes must have been included:

- A- Retirement
- B- Separation from Service
- C- Death
- D- Disability
- E- Plan Termination

Box 12 – Tax Withheld from Distributions of the Retirement Savings Account Program (10%): Include in this box the tax withheld (10%) on those lump sum distributions made to beneficiaries who are part of the Retirement Savings Account Program (governmental plan) due to the permanent separation from service after reaching the normal retirement age. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the “Lump Sum” option must have been checked.
- In the Plan or Annuity Type box, the “Governmental” option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

Box 13 – Tax Withheld from Rollover of the Retirement Savings Account Program to a Non Deductible Individual Retirement Account (10%): Include in this box the applicable tax withheld (10%) on those distributions made from a Retirement Savings Account Program (governmental plan) to a Non Deductible Individual Retirement Account. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the corresponding option must have been checked.
- In the Plan or Annuity Type box, the “Governmental” option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

Box 14 – Tax Withheld from Nonresident’s Distributions: Include in this box the tax withheld (20% or 29%) on distributions made to individuals who are not bona fide residents of Puerto Rico. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the corresponding option must have been checked.
- In the Plan or Annuity Type box, the “Qualified Private” option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

The tax withholding to be included is 29% of the taxable amount of the distribution made if the payee is a nonresident alien. On the other hand, if the payee is an American citizen, the withholding to be included in this box will be 20%.

Box 15 – Tax Withheld from Other Distributions: Include in this box any other tax withheld to the beneficiary on distributions made that are not included in previous boxes. Do not include in this box the withholding at source made on Eligible Distributions under AD 17-29. Said withholding is included in box 21.

Boxes 16 through 19: Do not include in these boxes any Eligible Distribution for Reason of Extreme Economic Emergency Due to Hurricane María, as established in DA 17-29 and that are included in box 20. Therefore, these lines will only include the portion of the distribution that is taxable under the provisions of the Code.

Box 16 – Amount Distributed: Include in this box the total amount distributed to the beneficiary during the taxable year. The distribution to be reported must include any amount loaned to the beneficiary which was cancelled at the time of distribution and lump sum distributions rolled over to a Non Deductible Individual Retirement Account. Do not include in this box lump sum distributions rolled over to another qualified plan or to an Individual Retirement Account. The amount of this box must be equal to the sum of the amounts reported in boxes 17, 18 and 19.

Box 17 – Taxable Amount: Include in this box the taxable portion of the amount distributed.

In case of lump sum distributions, do not include as part of this amount the after tax contributions paid by the beneficiary or any amount over which the tax has been prepaid under Sections 1023.21 and 1081.01(b)(9) of the Code or under Section 1012D(b)(5) of the Puerto Rico Internal Revenue Code of 1994, as amended (1994 Code). In these cases, the after tax contributions must be reported in box 19 and any amount over which the tax was prepaid, must be reported in box 18.

In case of periodic payments distributions from qualified or governmental retirement plans, the amount in this box must be the same as the one reported in box 16. In these cases, the amount of after tax contributions paid by the beneficiary or any amount over which the tax has been prepaid under Sections 1023.21 and 1081.01(b)(9) of the Code or under Section 1012D(b)(5) of the 1994 Code, must also be reported in box 3 as part of the cost of the pension. Additionally, the after tax contributions must be included in box 19 and any amount over which the tax has been prepaid, must be reported in box 18.

On the other hand, in case of distributions from qualified profit sharing or stock bonus plans due to a dismissal under Article 2 of Act No. 80 of May 30, 1976, as amended, better known as the Indemnification Due to Dismissal Without Just Cause Act (Act 80), you must include zero in this box and in box 22, the distribution code K (Act No. 80) and any other code corresponding to such distribution must be selected.

Box 18 – Amount over which a Prepayment was made under Sections 1023.21, 1081.01(b)(9) or 1012(D)(b)(5): Include in this box the part of the distribution over which the election to prepay the 5%, 8% or 15% special tax was made according to Sections 1023.21 and 1081.01(b)(9) of the Code or Section 1012D(b)(5) of the 1994 Code. This election must have been made during the period from May 16 to December 31, 2006 and July 1, 2014 to April 30, 2015. The amount of distributions that were prepaid and that must be included in this box, is identified in the endorsed by the Department of the Treasury copy of one of the following documents: (a) Form AS 2911 (Qualified Plan), (b) Form AS 2912 (Non Qualified Plan) or (c) Form AS 2913 (Governmental Plan), that the participant or beneficiary provided to the fiduciary of the plan.

Box 19 – After-Tax Contributions: Include in this box the portion of the distribution that constitutes after tax contributions made by the beneficiary.

Box 20 – Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María: Include in this box the Eligible Distributions made for Reason of Extreme Economic Emergency Due to Hurricane María, according to the provisions of AD 17-29. For purposes of this box, the following definitions are considered:

- **Eligible Distributions:** Payments or distributions in cash made from a Retirement Plan during the period between September 20, 2017 and June 30, 2018 (Eligible Period) and which have been requested by an Eligible Individual to cover Eligible Expenses, as defined in AD 17-29.

- **Eligible Individual:** Individual who during taxable years 2017 and 2018 is an individual resident of Puerto Rico, as provided in Section 1010.01(a)(30) of the Code.
- **Eligible Expenses:** All expenses incurred by an Eligible Individual to compensate for the losses or damages suffered by the path of hurricane María across Puerto Rico and extraordinary and unexpected expenses to cover basic needs due to the disaster caused by said atmospheric phenomenon.

In order to inform Eligible Distributions in this box, it will be necessary that the Eligible Individual submits to the plan administrator the sworn statement required by AD 17-29. If such sworn statement has not been received, or the same does not comply with the provisions established by AD 17-29, or if the distribution is not made between the established eligible period (September 20, 2017 to December 31, 2017), the total distribution will be considered taxable and therefore the same must be reported in boxes 16 through 19, as applicable.

If an amount is included in any line of this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the "Total" or "Partial" option must have been checked.
- In the Plan or Annuity Type box, the "Qualified Private" option must have been checked.
- In box 22, distribution code N (Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María) must be selected.

Box 20A – Exempt: Include in this box the exempt portion, up to a maximum amount of \$10,000, of the Eligible Distribution made during the Eligible Period, as established in AD 17-29.

Box 20B – Taxable: Include in this box the total Eligible Distribution made that was subject to withholding at source, as provided by AD 17-29. It will be required to include the amount withheld at source made at the moment of distribution in box 21.

In case that Eligible Distributions have been made prior to the issuance of AD 17-29, for which taxes have been withheld at source from the total amount distributed, this box must include the total Eligible Distribution paid to the participant and no portion must be reported in box 20A.

If no withholding at source was made at the moment of distribution from the amount reported in this box, include the amount distributed as part of the taxable distributions that are reported in boxes 16 through 19, as applicable. That is, do not use this box if you did not withhold income taxes at the moment of distribution.

Box 20C – Amount over which a Prepayment was Made: Include in this box the part of the Eligible Distribution over which the election to prepay the 5%, 8% or 15% special tax was made according to Sections 1023.21 and 1081.01(b)(9) of the Code or Section 1012D(b)(5) of the 1994 Code. This election must have been made during the period from May 16 to December 31, 2006 and July 1, 2014 to April 30, 2015. The amount of distributions that was prepaid and that is included in this box, is identified in the Department of the Treasury's endorsed copy of Form AS 2911 (Qualified Plan) that the participant or beneficiary provided to the fiduciary of the plan.

Do not include in this box amounts related to taxable distributions made during the taxable year. They will be included in box 18.

Box 20D – After-Tax Contributions: Include in this box the portion of the Eligible Distribution that constitutes after tax contributions made by the beneficiary.

Do not include in this box amounts related to taxable distributions made during the taxable year. They will be included in box 19.

Box 20E – Total: Include in this box the sum of the amounts reported in boxes 20A to 20D. The total Eligible Distribution made during the Eligible Period must not exceed \$100,000.

Box 21 – Income Tax Withheld on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María: Include in this box the withholding at source made on Eligible Distributions made between September 20, 2017 and December 31, 2017. If an amount is included in this box, the following boxes must be completed as indicated below:

- In the Form of Distribution box, the "Total" or "Partial" option must have been checked.
- In the Plan or Annuity Type box, the "Qualified Private" option must have been checked.
- In box 22, distribution code N (Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María) must be selected.

In case that Eligible Distributions have been made prior to the issuance of AD 17-29, for which a withholding greater than the 10% established by said publication have been made, this box must include the total amount withheld at source made at the moment of distribution.

Box 22 – Distribution Code: Include in this box the code corresponding to the concept for which the distribution is made. You must select among the following codes:

- | | |
|-----------------------------------|---|
| A. Retirement | H. Sale of Substantially All the Assets |
| B. Separation from Service | I. Subsidiary Sale |
| C. Death | J. Excess Deferrals |
| D. Disability | K. Act No. 80 |
| E. Plan Termination | L. Other |
| F. Hardship | M. Annuity |
| G. 59½ years or more (In-Service) | N. Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane Maria |

This box may include two distribution codes in those cases in which in addition to code N, any taxable distributions is also included in boxes 16 through 19.

Declaración Informativa – Planes de Retiro y A anualidades

Instrucciones Generales para el Participante que Recibe el Pago

Este formulario lo recibirá toda persona a la que se le haya realizado una distribución o transferencia de anualidades o pensiones provenientes de planes calificados y no calificados bajo la Sección 1081.01 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), o de los sistemas de retiro subvencionados por el Gobierno de Puerto Rico, los Estados Unidos o instrumentalidades o subdivisiones políticas de ambos gobiernos. Además, lo recibirá toda persona que haya recibido pagos por concepto de Contratos de Anualidad fija o variable.

Este formulario también lo recibirá toda persona a la que se le haya realizado una Distribución Elegible realizada por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María, según las disposiciones de la Determinación Administrativa Núm. 17-29 (DA 17-29).

Instrucciones Específicas para el Participante que Recibe el Pago

Fecha en que comenzó a recibir la pensión: El pagador indicará la fecha en que se emitió al beneficiario el primer pago de su plan de pensión o anualidad. En aquellos casos que se hayan realizado distribuciones totales, parciales o distribuciones elegibles de un plan de pensión bajo la DA 17-29, el pagador indicará la fecha en que se realizó dicha distribución.

Forma de Distribución - El pagador debe haber identificado la forma de la distribución que corresponda y seleccionará entre las siguientes alternativas:

- **Total (“lump sum”):** Se le distribuye al participante la totalidad del balance acumulado en su plan de pensión en una sola y única distribución.
- **Parcial:** Se le distribuye al participante una porción del balance acumulado en su plan de pensión.
- **Pagos Periódicos:** Se le distribuye al participante una cantidad específica anualmente o por un periodo de tiempo determinado.

Tipo de Plan o Anualidad - Para toda distribución de plan de pensión o anualidad, el pagador deberá indicar la naturaleza del plan o la anualidad que se está distribuyendo. El pagador seleccionará entre las siguientes alternativas:

- **Gubernamental:** Considera las distribuciones hechas por el Gobierno de Puerto Rico, Estados Unidos y todas las instrumentalidades o subdivisiones políticas de ambos gobiernos.
- **Privado Calificado:** Considera únicamente aquellos planes de pensión que cuenten con una Determinación Administrativa emitida por el Departamento de Hacienda certificando su cualificación bajo la Sección 1081.01 del Código.
- **No Calificado:** Considera los planes de pensión que no están calificados bajo las disposiciones de la Sección 1081.01 del Código y de planes de patronos organizados fuera de Puerto Rico, aun cuando se consideren únicamente calificados bajo el Código de Rentas Internas Federal.
- **Anualidad Fija:** Considera las distribuciones de un Contrato de Anualidad Fija. Un contrato de anualidad fija significa un contrato de seguro total que solamente es pagadero en pagos parciales durante la vida del que recibe la anualidad.
- **Anualidad Variable:** Considera las distribuciones de un Contrato de Anualidad Variable. Un contrato de anualidad variable significa un contrato de seguro total que solamente es pagadero en pagos parciales durante la vida del que recibe la anualidad. No obstante, según dispuesto en la Sección 1023.08 del Código, dicha anualidad puede ser pagada en una suma global bajo un contrato de anualidad variable donde los fondos se mantengan en una o más cuentas separadas bajo los términos y condiciones impuestos por el Código de Seguros de Puerto Rico.

Encasillado 3 - Costo de la Pensión o Anualidad: En el caso que se haya seleccionado la forma de distribución de “Pagos Periódicos”, transfiera esta cantidad al Anejo H Individuo, Parte I, línea 1.

Encasillado 4 - Fondo de Retiro Gubernamental: Transfiera esta cantidad al Anejo A Individuo, Parte I, línea de Aportaciones a sistemas gubernamentales de pensiones o retiro. En caso que se utilice el cómputo opcional de la contribución en el caso de personas casadas que viven juntas y rinden planilla conjunta, transfiera esta cantidad a la línea correspondiente del Anejo CO Individuo, Columna B o C, según aplique.

Encasillado 5 - Contribución Retenida sobre Pagos Periódicos de Planes Calificados o Gubernamentales: Transfiera esta cantidad al Anejo H Individuo, Parte II, línea 13. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción “Pagos Periódicos”.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción de “Gubernamental” o “Privado Calificado”.
- En el encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- C- Muerte
- D- Incapacidad

Encasillado 6 - Contribución Retenida sobre una Distribución Total (20%): Transfiera esta cantidad al Anejo B Individuo, Parte III, línea de Contribución retenida en el origen sobre distribuciones de planes de pensiones cualificados. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción “Total”.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción “Gubernamental” o “Privado Calificado”.
- El encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- B- Separación de Servicio
- C- Muerte
- D- Incapacidad

Encasillado 7 - Contribución Retenida sobre una Distribución Total (10%): Transfiera esta cantidad al Anejo B Individuo, Parte III, línea de Contribución retenida en el origen sobre distribuciones de planes de pensiones cualificados. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción “Total”.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción “Gubernamental” o “Privado Calificado”.
- El encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- B- Separación de Servicio
- C- Muerte
- D- Incapacidad

Encasillado 8 - Contribución Retenida sobre Distribuciones de Planes No Calificados: Transfiera esta cantidad al Anejo B Individuo, Parte III, línea de Contribución retenida en el origen sobre distribuciones de planes de compensación diferida. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción "Total", "Parcial" o "Pagos Periódicos".
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción “No Calificado”.

Encasillado 9 - Contribución Retenida sobre Otras Distribuciones de Planes Calificados (10%): Traslade esta cantidad al Anejo B Individuo, Parte III, línea de Contribución retenida en el origen sobre distribuciones de planes de pensiones cualificados. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción “Parcial”.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción “Gubernamental” o “Privado Calificado”.
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

Encasillado 10 - Contribución Retenida sobre Anualidades: Transfiera esta cantidad al Anejo B Individuo, Parte III, línea de Contribución retenida en el origen sobre distribuciones de planes de pensiones recibidas en forma de anualidad o pagos periódicos. Debe procurar que en el encasillado de Tipo de Plan o Anualidad, el pagador haya marcado la opción de “Anualidad Fija” o “Anualidad Variable”, y en el encasillado 22 se debe haber incluido el código de distribución M (Anualidad).

Encasillado 11 - Contribución Retenida sobre Transferencia de un Plan Calificado a una Cuenta de Retiro Individual No Deducible: Transfiera esta cantidad Anejo B Individuo, Parte III, línea de Otros pagos y retenciones no incluidos en las líneas anteriores reportados en una Declaración Informativa. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción aplicable.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción “Gubernamental” o “Privado Calificado”.
- En el encasillado 22 se debe haber incluido uno de los siguientes códigos de distribución:

- A- Retiro
- B- Separación de Servicio
- C- Muerte
- D- Incapacidad
- E- Terminación del Plan

Encasillado 12 - Contribución Retenida sobre Distribuciones del Programa de Cuentas de Ahorro para el Retiro (10%): Transfiera esta cantidad al Anejo B Individuo, Parte III, línea de Contribución retenida sobre distribuciones y transferencias de Planes Gubernamentales. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción de “Total”.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción “Gubernamental”.
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

Encasillado 13 - Contribución Retenida sobre Transferencia del Programa de Cuentas de Ahorro para el Retiro a una Cuenta de Retiro Individual No Deducible (10%): Transfiera esta cantidad al Anejo B Individuo, Parte III, línea de Contribución retenida sobre distribuciones y transferencias de Planes Gubernamentales. Debe procurar que el pagador haya completado los siguientes encasillados de la manera indicada a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción correspondiente.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción “Gubernamental”.
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

Encasillado 14 - Contribución Retenida sobre Distribuciones a No Residentes: Transfiera esta cantidad al Anejo B Individuo, Parte III, línea de Otros pagos y retenciones no incluidos en las líneas anteriores reportados en una Declaración Informativa. Debe procurar que el pagador haya completado los siguientes encasillados de la manera que se indica a continuación:

- El encasillado de Forma de Distribución debe haberse marcado con la opción correspondiente.
- El encasillado de Tipo de Plan o Anualidad debe haberse marcado la opción de “Privado Calificado”.
- En el encasillado 22 se debe incluir el código correspondiente a la naturaleza de la distribución.

Encasillado 15 - Contribución Retenida sobre Otras Distribuciones: Traslade esta cantidad según se indica a continuación:

(1) Al Anejo H Individuo, Parte II, línea 13 - Si se cumplen con los siguientes criterios:

- En el encasillado de Forma de Distribución, la opción de “Pagos Periódicos” fue seleccionada;
- En el encasillado de Tipo de Plan o Anualidad, la opción de “Gubernamental” o “Privado Calificado” fue marcada;
- En el encasillado 5 no se incluyó retención alguna; y
- En el encasillado 22, uno de los siguientes códigos de distribución fue indicado:

- A- Retiro
- C- Muerte
- D- Incapacidad

- (2) Al Anejo B Individuo, Parte III, línea de Otros pagos y retenciones no incluidos en las líneas anteriores reportados en una Declaración Informativa – Todos los demás casos que no cumplan con los criterios indicados en el punto (1) anterior.

Encasillado 16 - Cantidad Distribuida: Transfiera la cantidad que se incluya en este encasillado siguiendo las reglas indicadas a continuación:

- (1) Si en el encasillado de Forma de Distribución, la opción “Total” fue marcada y en el encasillado de Tipo de Plan o Anualidad, la opción “Privado Calificado” fue seleccionada y se incluye uno de los siguientes códigos de distribución: (A) Retiro, (B) Separación de Servicio, (C) Muerte o (E) Terminación del Plan, en el encasillado 22, se transferirá la cantidad que se muestre en este encasillado a la parte de la planilla que se indica a continuación:
 - a. Si hay cantidad en el encasillado 6 de este formulario – La cantidad de este encasillado 16 será transferida al Anejo D Individuo, Parte IV, Columna A, líneas de Tributa al 20%, según corresponda al contribuyente o al cónyuge.
 - b. Si hay cantidad en el encasillado 7 de este formulario - La cantidad de este encasillado 16 será transferida al Anejo D Individuo, Parte IV, Columna A, líneas de Tributa al 10%, según corresponda al contribuyente o al cónyuge.
- (2) Si en el encasillado de Forma de Distribución, la opción “Total” fue seleccionada y en el encasillado de Tipo de Plan o Anualidad, la opción “Gubernamental” fue marcada y se incluye alguno de los siguientes códigos de distribución: (A) Retiro, (B) Separación de Servicio, (C) Muerte o (E) Terminación del Plan, en el encasillado 22, se transferirá la cantidad que se muestre en este encasillado al Anejo F Individuo, Parte II, Columna A, línea 1 o línea 2, según aplique, del contribuyente o del cónyuge, según corresponda.
- (3) Si en el encasillado de Forma de Distribución, la opción “Total” o “Parcial” fue marcada y en el encasillado de Tipo de Plan o Anualidad, la opción “No Calificado” fue seleccionada, se transferirá la cantidad que se muestre en este encasillado al Anejo F Individuo, Parte III, Columna A, línea 1 del contribuyente o del cónyuge, según corresponda.
- (4) Si en el encasillado de Forma de Distribución, la opción “Total” o “Parcial” fue seleccionada y en el encasillado de Tipo de Plan o Anualidad, la opción “Gubernamental” o “Privado Calificado” fue marcada y en el encasillado 22 se incluye cualquier otro código de distribución **que no sea** (A) Retiro, (B) Separación de Servicio, (C) Muerte o (E) Terminación del Plan, se transferirá la cantidad que se muestre en este encasillado al Anejo F Individuo, Parte IV, Columna A, línea 1 del contribuyente o del cónyuge, según corresponda.

Encasillado 17 - Cantidad Tributable: Transfiera la cantidad que se incluya en este encasillado siguiendo las reglas indicadas a continuación:

- (1) Si en el encasillado de Forma de Distribución, la opción “Pagos Periódicos” fue seleccionada, en el encasillado de Tipo de Plan o Anualidad, la opción “Gubernamental” o “Privado Calificado” fue marcada y el encasillado 22 incluye alguno de los siguientes códigos de distribución: (A) Retiro, (C) Muerte o (D) Incapacidad, se transferirá la cantidad que se muestre en este encasillado al Anejo H Individuo, Parte II, línea 7.
- (2) Si en el encasillado de Forma de Distribución, la opción “Pagos Periódicos” fue marcada y en el encasillado de Tipo de Plan o Anualidad, la opción “Anualidad Fija” o “Anualidad Variable” fue seleccionada, se transferirá la cantidad que se muestre en este encasillado al Anejo H Individuo, Parte II, línea 7.
- (3) Si en el encasillado de Forma de Distribución, la opción “Total” fue marcada y en el encasillado de Tipo de Plan o Anualidad, la opción “Anualidad Variable” fue seleccionada, y opta por incluir la distribución como una ganancia de capital a largo plazo, se transferirá la cantidad que se muestre en este encasillado al Anejo D Individuo, Parte II, línea 12 o 13, según corresponda al contribuyente o al cónyuge. De otro modo, transferirá la cantidad al Anejo F Individuo, Parte V, Columna E.
- (4) Si en el encasillado de Forma de Distribución, la opción “Total” fue marcada y en el encasillado de Tipo de Plan o Anualidad, la opción “Privado Calificado” fue seleccionada y se incluye alguno de los siguientes códigos de distribución: (A) Retiro, (B) Separación de Servicio, (C) Muerte o (E) Terminación del Plan, en el encasillado 22, se transferirá la cantidad que se muestre en este encasillado a la parte de la planilla que se indica a continuación:
 - a. Si hay cantidad en el encasillado 6 de este formulario - La cantidad de este encasillado 17 se transferirá al Anejo D Individuo, Parte IV, Columna C, líneas de Tributa al 20%, según corresponda al contribuyente o al cónyuge.
 - b. Si hay cantidad en el encasillado 7 de este formulario - La cantidad de este encasillado 17 se transferirá al Anejo D Individuo, Parte IV, Columna C, líneas de Tributa al 10%, según corresponda al contribuyente o al cónyuge.
- (5) Si en el encasillado de Forma de Distribución, la opción “Total” fue seleccionada y en el encasillado de Tipo de Plan o Anualidad, la opción “Gubernamental” fue marcada y se incluye alguno de los siguientes códigos de distribución: (A) Retiro, (B) Separación de Servicio, (C) Muerte o (E) Terminación del Plan, en el encasillado 22, se transferirá la cantidad que se muestre en este encasillado al Anejo F Individuo, Parte II, Columna C, línea 1 o línea 2, según aplique, del contribuyente o del cónyuge, según corresponda.
- (6) Si en el encasillado de Forma de Distribución, la opción “Total” o “Parcial” fue seleccionada y en el encasillado de Tipo de Plan o Anualidad, la opción “No Calificado” fue marcada, se transferirá la cantidad que se muestre en este encasillado al Anejo F Individuo, Parte III, Columna C, línea 1 del contribuyente o del cónyuge, según corresponda.
- (7) Si en el encasillado Forma de Distribución, la opción “Total” o “Parcial” fue marcada y en el encasillado de Tipo de Plan o Anualidad, la opción “Gubernamental” o “Privado Calificado” fue seleccionada y se incluye cualquier otro código de distribución en el encasillado 22 **que no sea** (A) Retiro, (B) Separación de Servicio, (C) Muerte o (E) Terminación del Plan, se transferirá la cantidad que se muestre en este encasillado al Anejo F Individuo, Parte IV, Columna C, línea 1 del contribuyente o del cónyuge, según corresponda.

Encasillado 20 – Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María: En este encasillado se incluirán las Distribuciones Elegibles realizadas por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María, según las disposiciones de la DA 17-29. Para propósitos de este encasillado, se consideran las siguientes definiciones:

- **Distribuciones Elegibles:** Pagos o distribuciones en efectivo que se realicen de un Plan de Retiro durante el período entre el 20 de septiembre de 2017 y el 30 de junio de 2018 (Período Elegible) y que hayan sido solicitadas por un Individuo Elegible para cubrir Gastos Elegibles, según definidos en la DA 17-29.
- **Individuo Elegible:** Individuo que durante los años contributivos 2017 y 2018 sea un individuo residente de Puerto Rico, según se dispone en la Sección 1010.01(a)(30) del Código.
- **Gastos Elegibles:** Todos los gastos que un Individuo Elegible incurrirá para subsanar pérdidas o daños sufridos por el paso el huracán María por Puerto Rico y gastos extraordinarios e imprevistos para cubrir necesidades básicas a raíz del desastre ocasionado por dicho fenómeno atmosférico.

Para poder reconocer este ingreso en su planilla de contribución sobre ingresos, deberá procurar que el pagador haya completado los encasillados de la manera indicada a continuación:

- En el encasillado de Forma de Distribución debe haberse marcado con la opción de “Total” o “Parcial”.
- En el encasillado de Tipo de Plan o Anualidad debe haberse marcado con la opción de “Privado Calificado”.
- En el encasillado 22 se debe haber incluido el código de distribución N (Distribuciones Elegibles por Razón de Extrema Emergencia Económica a Raíz del Paso del Huracán María).

Encasillado 20A – Exentas: Transfiera esta cantidad al Anejo F Individuo, Parte VI, Columna A.

Encasillado 20B – Tributables: Transfiera esta cantidad al Anejo F Individuo, Parte VI, Columna B.

Encasillado 20C – Cantidad sobre la cual se Pagó por Adelantado: Transfiera esta cantidad al Anejo F Individuo, Parte VI, Columna C.

Encasillado 20D – Aportaciones Voluntarias: Transfiera esta cantidad al Anejo F Individuo, Parte VI, Columna C.

Encasillado 21 – Contribución Retenida sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María: Transfiera esta cantidad al Anejo F Individuo, Parte VI, línea 6(b).

Instructions Form 480.7C

Informative Return – Retirement Plans and Annuities

General Instructions for the Participant Payee

This form will be received by all person to whom a distribution or rollover of annuities or pensions from qualified or non qualified plans under Section 1081.01 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), or from the retirement systems subsidized by the Government of Puerto Rico, the United States or instrumentalities or political subdivisions thereof, has been distributed. Additionally, this form will be received by every person receiving payments from fixed or variable Annuity Contracts.

This form will also be received by all person to whom an Eligible Distribution for Reason of Extreme Economic Emergency Due to Hurricane María, according to the provisions of Administrative Determination No. 17-29 (AD 17-29), has been made.

Specific Instructions for the Participant Payee

Date on which you started to receive the pension: The payer must include in this box the date on which the first payment of the pension plan or annuity was issued to the beneficiary. In those cases in which total or partial distributions or Eligible Distributions from a pension plan under AD 17-29 have been made, the payer will indicate the date in which such distribution was made.

Form of Distribution – The payer must have identified the corresponding form of distribution and will select among the following alternatives:

- **Lump Sum:** The total accumulated balance in the pension plan is distributed to the participant in a one and only distribution.
- **Partial:** A portion of the accumulated balance in the pension plan is distributed to the participant.
- **Periodic Payments:** An annual specific amount or an amount for a determined period of time is distributed to the participant.

Plan or Annuity Type - For every distribution made from a pension plan or annuity, the payer must indicate the nature of the plan or annuity that is being distributed. The payer will select among the following alternatives:

- **Governmental:** Considers the distributions made by the Government of Puerto Rico, the United States and all instrumentalities or political subdivisions thereof.
- **Qualified Private:** Considers only those pension plans with an Administrative Determination issued by the Department of the Treasury certifying its qualification under Section 1081.01 of the Code.
- **Non Qualified:** Considers pension plans that are not qualified under the provisions of Section 1081.01 of the Code and plans of employers organized outside of Puerto Rico, even when they are only considered to be qualified under the Federal Internal Revenue Code.
- **Fixed Annuity:** Considers the distributions from a Fixed Annuity Contract. A fixed annuity contract means an endowment contract that is only paid in partial payments during the lifetime of the person who receives the annuity.
- **Variable Annuity:** Considers distributions from a Variable Annuity Contract. A variable annuity contract means an endowment contract that is only paid in partial payments during the lifetime of the person who receives the annuity. Notwithstanding, as provided by Section 1023.08 of the Code, such annuity may be paid in a lump sum under a variable annuity contract in which the funds are kept in one or more separate accounts under the terms and conditions provided by the Puerto Rico Insurance Code.

Box 3 – Cost of Pension or Annuity: In case that the “Periodic Payments” form of distribution had been selected, transfer this amount to Schedule H Individual, Part I, line 1.

Box 4 – Governmental Retirement Fund: Transfer this amount to Schedule A Individual, Part I, Contributions to governmental pension or retirement systems line. If you choose the optional computation of tax for married individuals living together and filing a joint return, transfer this amount to the corresponding line of Schedule CO Individual, Column B or C, as applicable.

Box 5 – Tax Withheld from Periodic Payments of Qualified or Governmental Plans: Transfer this amount to Schedule H Individual, Part II, line 13. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the “Periodic Payments” option must have been checked.
- In the Plan or Annuity Type box, the “Governmental” or “Qualified Private” option must have been checked.
- In box 22, one of the following distribution codes must have been included:

- A- Retirement
- C- Death
- D- Disability

Box 6 – Tax Withheld from Lump Sum Distributions (20%): Transfer this amount to Schedule B Individual, Part III, Tax withheld at source on qualified pension plans distributions line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the “Lump Sum” option must have been checked.
- In the Plan or Annuity Type box, the “Governmental” or “Qualified Private” option must have been checked.
- In box 22, one of the following distribution codes must have been included:

- A- Retirement
- B- Separation from Service
- C- Death
- D- Disability

Box 7 – Tax Withheld from Lump Sum Distributions (10%): Transfer this amount to Schedule B Individual, Part III, Tax withheld at source on qualified pension plans distributions line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the “Lump Sum” option must have been checked.
- In the Plan or Annuity Type box, the “Governmental” or “Qualified Private” option must have been checked.

- In box 22, one of the following distribution codes must have been included:

- A- Retirement
- B- Separation from Service
- C- Death
- D- Disability

Box 8 – Tax Withheld from Distributions of Non Qualified Plans: Transfer this amount to Schedule B Individual, Part III, Tax withheld at source on distributions from deferred compensation plans line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the "Total", "Partial" or "Periodic Payments" option must have been checked.
- In the Plan or Annuity Type box, the "Non Qualified" option must have been checked.

Box 9 – Tax Withheld from Other Distributions of Qualified Plans (10%): Transfer this amount to Schedule B Individual, Part III, Tax withheld at source on qualified pension plans distributions line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the "Partial" option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

Box 10 – Tax Withheld from Annuities: Transfer this amount to Schedule B Individual, Part III, Tax withheld at source on pension plan distributions received as an annuity or periodic payments. You must make sure that the payer has checked the "Fixed Annuity" or "Variable Annuity" option in the Plan or Annuity Type box, and in box 22, distribution code N (Annuity) must have been included.

Box 11 – Tax Withheld from Rollover of a Qualified Plan to a Non Deductible Individual Retirement Account: Transfer this amount to Schedule B Individual, Part III, Other payments and withholdings not included on the preceding lines reported in an Informative Return line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the applicable option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option must have been checked.
- In box 22, one of the following distribution codes must have been included:

- A- Retirement
- B- Separation from Service
- C- Death
- D- Disability
- E- Plan Termination

Box 12 – Tax Withheld from Distributions of the Retirement Savings Account Program (10%): Transfer this amount to Schedule B Individual, Part III, Tax withheld on distributions and transfers from Governmental Plans line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the "Lump Sum" option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

Box 13 – Tax Withheld from Rollover of the Retirement Savings Account Program to a Non Deductible Individual Retirement Account (10%): Transfer this amount to Schedule B Individual, Part III, Tax withheld on distributions and transfers from Governmental Plans line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the corresponding option must have been checked.
- In the Plan or Annuity Type box, the "Governmental" option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

Box 14 – Tax Withheld from Nonresident's Distributions: Transfer this amount to Schedule B Individual, Part III, Other payments and withholdings not included on the preceding lines reported in an Informative Return line. You must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the corresponding option must have been checked.
- In the Plan or Annuity Type box, the "Qualified Private" option must have been checked.
- In box 22, the code corresponding to the nature of the distribution must have been included.

Box 15 – Tax Withheld from Other Distributions: Transfer this amount as indicated below:

(1) To Schedule H Individual, Part II, line 13 – If the following requirements are met:

- In the Form of Distribution box, the "Periodic Payments" option was selected;
- In the Plan or Annuity Type box, the "Governmental" or "Qualified Private" option was checked;
- In box 5, no withholding was included; and
- In box 22, one of the following distribution codes was indicated:

- A- Retirement
- C- Death
- D- Disability

(2) To Schedule B Individual, Part III, Other payments and withholdings not included on the preceding lines reported in an Informative Return line – All other cases that do not meet the criteria indicated in previous item (1).

Box 16 – Amount Distributed: Transfer the amount included in this box following the rules indicated below:

- (1) If in the Form of Distribution box, the “Lump Sum” option was checked and in the Plan or Annuity Type box, the “Qualified Private” option was selected and one of the following distribution codes is included: (A) Retirement, (B) Separation from Service, (C) Death or (E) Plan Termination, in box 22, the amount shown in this box will be transferred to the part of the return indicated below:
 - a. If there is an amount in box 6 of this form – The amount of this box 16 will be transferred to Schedule D Individual, Part IV, Column A, Taxable at 20% lines, as it corresponds to the taxpayer or spouse.
 - b. If there is an amount in box 7 of this form – The amount of this box 16 will be transferred to Schedule D Individual, Part IV, Column A, Taxable at 10% lines, as it corresponds to the taxpayer or spouse.
- (2) If in the Form of Distribution box, the “Lump Sum” option was selected and in the Plan or Annuity Type box, the “Governmental” option was checked and one of the following distribution codes is included: (A) Retirement, (B) Separation from Service, (C) Death or (E) Plan Termination, in box 22, the amount shown in this box will be transferred to Schedule F Individual, Part II, Column A, line 1 or line 2, as applicable, of the taxpayer or spouse, as it corresponds.
- (3) If in the Form of Distribution box, the “Lump Sum” or “Partial” option was checked and in the Plan or Annuity Type box, the “Non Qualified” option was selected, the amount shown in this box will be transferred to Schedule F Individual, Part III, Column A, line 1 of the taxpayer or spouse, as applicable.
- (4) If in the Form of Distribution box, the “Lump Sum” or “Partial” option was selected and in the Plan or Annuity Type box, the “Governmental” or “Qualified Private” option was checked and in box 22 any code **other than** (A) Retirement, (B) Separation from Service, (C) Death or (E) Plan Termination is included, the amount shown in this box will be transferred to Schedule F Individual, Part IV, Column A, line 1 of the taxpayer or spouse, as applicable.

Box 17 – Taxable Amount: Transfer the amount included in this box following the rules indicated below:

- (1) If in the Form of Distribution box, the “Periodic Payments” option was selected, in the Plan or Annuity Type box, the “Governmental” or “Qualified Private” option was checked and box 22 includes any of the following distribution codes: (A) Retirement, (C) Death or (D) Disability, the amount shown in this box will be transferred to Schedule H Individual, Part II, line 7.
- (2) If in the Form of Distribution box, the “Periodic Payments” option was checked and in the Plan or Annuity Type box, the “Fixed Annuity” or “Variable Annuity” option was selected, the amount shown in this box will be transferred to Schedule H Individual, Part II, line 7.
- (3) If in the Form of Distribution box, the “Total” option was checked and in the Plan or Annuity Type box, the “Variable Annuity” option was selected, and you choose to include the distribution as a long-term capital gain, the amount shown in this box will be transferred to Schedule D Individual, Part II, line 12 or 13, as it corresponds to the taxpayer or spouse. Otherwise, the amount shall be transferred to Schedule F Individual, Part V, Column E.
- (4) If in the Form of Distribution box, the “Lump Sum” option was checked and in the Plan or Annuity Type box, the “Qualified Private” option was selected and one of the following distribution codes is included in box 22: (A) Retirement, (B) Separation from Service, (C) Death or (E) Plan Termination, the amount shown in this box will be transferred to the part of the return indicated below:
 - a. If there is an amount in box 6 of this form – The amount of this box 17 will be transferred to Schedule D Individual, Part IV, Column C, Taxable at 20% lines, as it corresponds to the taxpayer or spouse.
 - b. If there is an amount in box 7 of this form – The amount of this box 17 will be transferred to Schedule D Individual, Part IV, Column C, Taxable at 10% lines, as it corresponds to the taxpayer or spouse.
- (5) If in the Form of Distribution box, the “Lump Sum” option was selected and in the Plan or Annuity Type box, the “Governmental” option was checked and one of the following distribution codes is included in box 22: (A) Retirement, (B) Separation from Service, (C) Death or (E) Plan Termination, the amount shown in this box will be transferred to Schedule F Individual, Part II, Column C, line 1 or line 2, as applicable, of the taxpayer or spouse, as it corresponds.
- (6) If in the Form of Distribution box, the “Lump Sum” or “Partial” option was selected and in the Plan or Annuity Type box, the “Non Qualified” option was checked, the amount shown in this box will be transferred to Schedule F Individual, Part III, Column C, line 1 of the taxpayer or spouse, as it corresponds.
- (7) If in the Form of Distribution box, the “Lump Sum” or “Partial” option was checked and in the Plan or Annuity Type box, the “Governmental” or “Qualified Private” option was selected and in box 22 any code **other than**: (A) Retirement, (B) Separation from Service, (C) Death or (E) Plan Termination is included, the amount shown in this box will be transferred to Schedule F Individual, Part IV, Column C, line 1 of the taxpayer or spouse, as applicable.

Box 20 – Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María: This box will include the Eligible Distributions made for Reason of Extreme Economic Emergency Due to Hurricane María, according to the provisions of AD 17-29. For purposes of this box, the following definitions are considered:

- **Eligible Distributions:** Payments or distributions in cash made from a Retirement Plan during the period between September 20, 2017 and June 30, 2018 (Eligible Period) and which have been requested by an Eligible Individual to cover Eligible Expenses, as defined in AD 17-29.
- **Eligible Individual:** Individual who during taxable years 2017 and 2018 is an individual resident of Puerto Rico, as provided in Section 1010.01(a)(30) of the Code.
- **Eligible Expenses:** All expenses incurred by an Eligible Individual to compensate for the losses or damages suffered by the path of hurricane María across Puerto Rico and extraordinary and unexpected expenses to cover basic needs due to the disaster caused by said atmospheric phenomenon.

In order to report this income in your income tax return, you must make sure that the payer has completed the following boxes as indicated below:

- In the Form of Distribution box, the “Total” or “Partial” option must have been checked.
- In the Plan or Annuity Type box, The “Qualified Private” option must have been checked.
- In box 22, distribution code N (Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María) must have been included.

Box 20A – Exempt: Transfer this amount to Schedule F Individual, Part VI, Column A.

Box 20B – Taxable: Transfer this amount to Schedule F Individual, Part VI, Column B.

Box 20C – Amount over which a Prepayment was Made: Transfer this amount to Schedule F Individual, Part VI, Column C.

Box 20D – After-Tax Contributions: Transfer this amount to Schedule F Individual, Part VI, Column C.

Box 21 – Income Tax Withheld on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María: Transfer this amount to Schedule F Individual, Part VI, line 6(b).



AÑO CONTRIBUTIVO: 2017
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

1 ☐ Individuo - Individual

3 ☐ Sociedad - Partnership

2 ☐ Corporación – Corporation

4 ☐ 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.08.17**GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO**
Departamento de Hacienda - Department of the Treasury
RESUMEN DE LAS DECLARACIONES INFORMATIVAS
SUMMARY OF THE INFORMATIVE RETURNS**EXHIBIT V****AÑO CONTRIBUTIVO:**
TAXABLE YEAR: **2017**☐ **Enmendado - Amended:** (DD / MM / AA/YY)**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 (Formularios 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 (Forms 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 (Forms 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.

Formulario 480.6B.1 Form Rev. 11 oct 17		20__		Gobierno de Puerto Rico - Government of Puerto Rico Departamento de Hacienda - Department of the Treasury				20__		Número de Confirmación de Radicación Electrónica EXHIBIT W							
Liquidador		Revisor		ESTADO DE RECONCILIACIÓN ANUAL DE INGRESOS SUJETOS A RETENCIÓN Annual Reconciliation Statement of Income Subject to Withholding								☐ ENMENDADO - AMENDED					
Investigado por:		Número de Identificación Patronal - Employer Identification Number				Clase de Industria o Negocio Type of Industry or Business		Teléfono - Telephone ()		Sello de Recibido							
Fecha ____ / ____ / ____																	
R	M	N															
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									
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 more 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 more than Column 6, enter the difference here)	
1. Servicios Prestados por Individuos Services Rendered by Individuals ☐ Gastos Reembolsados: Reimbursed Expenses: \$ _____																	
2. Servicios Prestados por Corporaciones y Sociedades Services Rendered by Corporations and Partnerships ☐ Gastos Reembolsados: Reimbursed Expenses: \$ _____																	
3. Indemnización Judicial o Extrajudicial Judicial or Extrajudicial Indemnification																	
4. Dividendos Sujetos al 15% Dividends Subject to 15%																	
5. Dividendos Sujetos a Tasa Preferencial bajo Ley Especial Dividends Subject to Preferential Rate under Special Act ____%																	
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. Dividendos Elegibles bajo la Ley 14-2017 Eligible Dividends under Act 14-2017																	
11. Otros Pagos Other Payments																	
TOTAL																	

Parte II - Part II		Relación de Depósitos y Contribución Retenida - Deposits and Tax Withheld Reconciliation									
Mes Month		Columna A Cantidad Pagada Column A - Amount Paid		Columna B Contribución Retenida Column B - Tax Withheld		Columna C Contribución Depositada Column C - Tax Deposited		Columna D Diferencia Column D - Difference			
Enero - January											
Febrero - February											
Marzo - March											
Abril - April											
Mayo - May											
Junio - June											
Julio - July											
Agosto - August											
Septiembre - September											
Octubre - October											
Noviembre - November											
Diciembre - December											
TOTAL											
Cantidad a pagar - Amount to be paid											
Cantidad a ser acreditada al próximo año - Amount to be credited to next year											
JURAMENTO - OATH											
Declaro bajo penalidad de perjurio que este Estado de Reconciliación Anual ha sido examinado por mí y que según mi mejor información y creencia es cierto, correcto y completo. I declare under penalties of perjury that this Annual Reconciliation Statement has been examined by me and to the best of my knowledge and belief it is true, correct and complete.											
Fecha - Date				Firma del Agente Retenedor - Withholding Agent's Signature				Título - Title			



INSTRUCCIONES GENERALES FORMULARIO 480.6B.1

¿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 15%, Dividendos Sujetos a Tasa Preferencial bajo Ley Especial, Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales, Intereses bajo las Secciones 1023.04 y 1023.05(b) del Código de Rentas Internas de Puerto Rico de 2011, según enmendado (Código), Dividendos de Ingresos de Fomento Industrial, Dividendos Elegibles bajo la Ley 14-2017 y otros pagos, según se informa en el Formulario 480.6B, someterá el Estado de Reconciliación Anual de Ingresos Sujetos a Retención 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, crédito por contribución sobre dividendos implícitos bajo la Sección 1062.13 del Código y contribución depositada.

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. Cuando los Encasillados 1 y 2 bajo esta columna incluyan como parte de la cantidad pagada alguna partida por gastos reembolsados que fueron incurridos por el proveedor de servicios, marque la casilla de gastos reembolsados e indique en el espacio provisto la cantidad correspondiente al reembolso. Para esto se requiere que el proveedor del servicio haya detallado en sus facturas los gastos incurridos.

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 de otras penalidades impuestas 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 15%, Dividends Subject to Preferential Rate under Special Act, Compensation Paid by International Associations or Federations of Sport's Teams, Interest under Sections 1023.04 and 1023.05(b) of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), Dividends from Industrial Development Income, Eligible Dividends under Act 14-2017 and other payments, according to Form 480.6B, shall submit an Annual Reconciliation Statement of Income Subject to Withholding 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, credit for tax on deemed dividends under Section 1062.13 of the Code, and tax deposited.

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. When Boxes 1 and 2 under this column include as part of the amount paid any item for reimbursed expenses incurred by the service provider, check the box of reimbursed expenses and indicate in the space provided the amount corresponding to the reimbursement. For this purpose it is required that the service provider has detailed in the invoices the expenses incurred.

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 no 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 imposed by the Code, a penalty of \$500 for each statement not filed.

Formulario 480.30 Form Rev. 5 sep 17		20 Gobierno de Puerto Rico - Government of Puerto Rico Departamento de Hacienda - Department of the Treasury 20				Número de Confirmación de Radicación Electrónica EXHIBIT X ☐ PLANILLA ENMENDADA - AMENDED RETURN Sello de Recibido			
Liquidador		Revisor							
Investigado por:									
Fecha ____/____/____									
R	M	N							
Nombre del Agente Retenedor - Withholding Agent's Name				Clase de Industria o Negocio Type of Industry or Business		Teléfono - Telephone ()			
				Clave Industrial		Código Municipal			
Dirección Postal - Postal Address				Dirección Física - Physical Address		Dirección de Correo Electrónico - E-mail Address			
						Cambio de Dirección - Change of Address ☐ Sí - Yes ☐ No			
Código Postal - Zip Code									
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 more 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 more than Column 6, enter the difference here)
1. Salarios, Jornales o Compensaciones Salaries, Wages or Compensations									
2. Pagos por Servicios Prestados por Contratistas Independientes Payments for Services Rendered by Independent Contractors									
3. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sport's Teams									
4. Venta de Propiedad - Sale of Property									
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. Dividendos Sujetos a Tasa Preferencial bajo Ley Especial Dividends Subject to Preferential Rate under Special Act ____%									
8. Regalías - Royalties									
9. Regalías Sujetas a Tasa Especial bajo Leyes de Incentivos Royalties Subject to Special Rate under Incentives Acts ____%									
10. Intereses - Interest									
11. Rentas - Rents									
12. Espectáculos Públicos - Public Shows									
13. Otros Pagos - Other Payments									
TOTAL									

Parte II - Part II

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

Mes Month	Columna A Cantidad Pagada Column A - Amount Paid	Columna B Contribución Retenida Column B - Tax Withheld	Columna C Contribución Depositada Column C - Tax Deposited	Columna D Diferencia Column D - Difference
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
TOTAL				
Cantidad a pagar - Amount to be paid				
Cantidad a ser acreditada al próximo año - Amount to be credited to next year				

JURAMENTO - OATH

Juro (o afirmo) como agente retenedor, representante legal u oficial autorizado, bajo penalidad de perjurio, que esta planilla es cierta, correcta y completa, y que la retención de la contribución se hizo de acuerdo con el Código de Rentas Internas de Puerto Rico de 2011, según enmendado, y sus reglamentos.

I swear (or affirm) as withholding agent, legal representative or authorized official, under penalties of perjury, that this return is true, correct and complete, and that the tax withholding was made pursuant to the Puerto Rico Internal Revenue Code of 2011, as amended, and its regulations.

Fecha - Date

Título - Title

Firma del Agente Retenedor, Representante u Oficial Autorizado
Signature of Withholding Agent, Representative or Authorized Official

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)	Nombre de la Firma o Negocio - Name of Firm or Business	Número de Registro - Registration Number	Fecha - Date
Marque si es empleado por cuenta propia Check if self-employed ☐	Dirección - Address	Firma del Especialista - Specialist's Signature	
Código Postal - Zip Code			

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

Indique si hizo pagos por la preparación de su planilla: ☐ Sí ☐ No. Si contestó "Sí", exija la firma y el número de registro del Especialista.

Indicate if you made payments for the preparation of your return: ☐ Yes ☐ No. If you answered "Yes", require the Specialist's signature and registration number.

Conservación: Diez (10) años - Retention: Ten (10) years

**¿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, 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 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 públicos 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 público.**

En el caso de sociedades que hayan elegido continuar tributando como corporaciones regulares de acuerdo a las disposiciones de la Sección 1010.01(a)(4)(A) 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, crédito por contribución sobre dividendos implícitos bajo la Sección 1062.13 del Código 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, 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 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 continue paying taxes as regular corporations under Section 1010.01(a)(4)(A) 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, credit for tax on deemed dividends under Section 1062.13 of the Code, 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.