

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

**PUBLICATION 18-05**

**DEVELOPER GUIDE  
INFORMATIVE RETURNS**

**ELECTRONIC FILING REQUIREMENTS  
FOR TAX YEAR 2018**

**Analysis and Programming Division  
Rev. December 10, 2018**



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## Department of the Treasury New Tax System: SURI

Effective Monday, December 10, 2018, all transactions related to withholding taxes will be managed electronically through our Internal Revenue Integrated System, also known as SURI, for its Spanish acronym.

SURI is the online portal for the Department of Treasury's new integrated tax program. Once fully implemented, the software will incorporate all taxes administered by the Department into a single system.

The implementation of the new system has been divided into three (3) phases. The schedule for each of the SURI implementation phases is as follows:

Phase	Tax Types	Rollout Date
<b>Rollout 1</b> <i>(Completed)</i>	<ul style="list-style-type: none"><li>Sales and Use Tax ("SUT") <i>Subtitles D and DDD of the Puerto Rico Internal Revenue Code of 2011, as amended ("Code")</i></li></ul>	Phase completed by November 1, 2016
<b>Rollout 2</b> <i>(Next to be implemented)</i>	<ul style="list-style-type: none"><li>Withholding at Source <i>Subchapter B of Chapter 6 of Subtitle A of the Code</i></li><li>Inheritance and Gift Tax <i>Subtitle B of the Code</i></li><li>Excise Tax, Alcoholic Beverage Tax and Licenses <i>Subtitles C and E of the Code</i></li></ul>	<b>December 10, 2018</b>
<b>Rollout 3</b>	<ul style="list-style-type: none"><li>Income Tax <i>Subtitle A of the Code</i></li></ul>	December 2019

## IMPORTANT INFORMATION

**The purpose of this Publication is to provide the electronic transfer filing instructions for the following Informative Returns Forms:**

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

	<b>Users of this Publication</b>	Payers, withholding agents, recipients or payees (payers) submitting Informative Returns Form by text file.
	<b>Mandatory Electronic Filing</b>	You must submit all filings of Informative Returns electronically through SURI. Any other method of filing (mag media, CD's, or paper) will not be accepted or considered as filed.
<b>NEW</b>	<b>Register Online</b>	If you do not currently have an account in SURI, you must register; if you do have an account, you must update your registration for withholding. To do either, access <a href="http://www.suri.hacienda.pr.gov">www.suri.hacienda.pr.gov</a> .
<b>NEW</b>	<b>Control Number</b>	The payer will generate and assign control numbers for the Informative Returns forms. Control numbers must be 9 digits and must be unique for the payer, form type, and tax year.
	<b>Provide to the Payee, Borrower, Beneficiary, Contributor or Payer</b>	You are responsible for providing 2 paper copies of their form.
	<b>You Must Keep</b>	You must keep one paper copy record for each payee, borrower, beneficiary, contributor or payer for a minimum of 10 years.
	<b>Rejected Submissions</b>	Files will be rejected if they do not meet the technical specifications outlined in this publication.
	<b>File Early</b>	You must submit a compliant and error free file by the due date. We suggest you file early to allow time to correct any errors should your submission be rejected.
	<b>Penalties will Apply</b>	Penalties will be applied if you fail to file by the due date.
	<b>File Processing Timeframe</b>	Submissions are processed in batch at the end of every business day. Confirmation will be sent once processing is complete.
<b>NEW</b>	<b>Confirmation Number</b>	Once your submission has been processed (after nightly batch), you will receive a notification that the filing confirmation is ready to be viewed in SURI. You will receive a confirmation number for your submission that is 10 digits long preceded by a letter. Your confirmation number will consist of 11 characters.
<b>NEW</b>	<b>Access Code Letter (SC 6104)</b>	This letter will no longer be provided since the Department is no longer assigning control numbers.

## WHAT IS NEW?

### I. New Forms

1. **Form 480.7B.1** “Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts” (**Exhibit M**) for filing Forms 480.7 and (**Exhibit N**) for filing Forms 480.7B. This form is split into two record layouts, one for each of the following forms:
  - **Form 480.7** “Individual Retirement Account” (Exhibit E) and or,
  - **Form 480.7B** “Educational Contribution Account” (Exhibit G).
2. **Form 480.7C.1** “Annual Reconciliation Statement of Tax Withheld from Retirement Plans and Annuities” (Exhibit O).
  - **Form 480.7C** “Retirement Plans and Annuities” (Exhibit H).

### II. Field and Record Layout Changes

#### 1. For all Forms

**A field for Payer ID Type was added to all forms.**

- On Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7A, 480.7C, and 480.7D the field (location 31-31) **was added**.
- On Forms 480.6B.1, 480.30, 480.7B.1, and 480.7C.1 the field (location 27-21) **was added**.
- On Form 480.7B the field (location 22-22) **was added**.
- In the SU record type the field (location 490-490) **was added**.
- In the PA record type the field (location 259-259) **was added**.
- Acceptable Payer ID Type Codes are:
  - Code 1 (ID Type FEIN), and
  - Code 2 (ID Type SSN).

## 2. Form 480.6A (Exhibit A)

- The “Special Contribution for Professional and Advisory Services under Act 48-2013” field (location 858-869) **was added**.
- The “Reimbursed Expenses” field (location 870-881) **was added**.
- The “Responsibility of Payment to Health Providers” field (location 882-893) **was added**.
- The “Insurance Premiums Paid” field (location 896-907) **was added**.
- The “Telecommunication Services Paid” field (location 908-919) **was added**.
- The “Advertising Paid” field (location 920-931) **was added**.
- The “Payments for Internet and Cable or Satellite Television Services” field (location 932-943) **was added**.
- The “Royalties” field (location 944-955) **was added**.
- The **box** for “Health Services” on “Payments for Services Rendered by Individuals” field (location 894-894) **was added**.
- The **box** for “Health Services” on “Payments for Services Rendered by Corporations and Partnerships” field (location 895-895) **was added**.

## 3. Form 480.6B (Exhibit B)

- The “Special Contribution for Professional and Advisory Services under Act 48-2013” field (location 903-914) **was added**.
- The “Responsibility of Payment to Health Providers” field (location 915-926) **was added**.
- The “Payments for Services Rendered by Individuals” **indicator box** for “Health Services” field (location 927) **was added**.
- The “Payments for Services Rendered by Individuals” **indicator box** for “Physicians Act 14-2017” field (location 928) **was added**.
- The “Payments for Services Rendered by Corporations and Partnerships” **indicator box** for “Health Services” field (location 929) **was added**.
- The “Payments for Services Rendered by Corporations and Partnerships” **indicator box** for “Physicians Act 14-2017” field (location 930) **was added**.

#### 4. Form 480.6B.1 (Exhibit K)

- The “Responsibility of Payment to Health Providers” field (location 2180-2191) **was added**.
- The “Special Contribution for Professional and Advisory Services under Act 14-2013” field (location 2192-2203) **was added**.
- The “Reimbursed Expenses” field (location 2072-2083) **was added**.
- The “Total Forms 480.6B” field (location 2204-2213) **was added**.
- Part I, Columns 3 to 8 **were removed**.
- Part II, Columns C and D **were removed**.
- The “Amount to be paid” **changed to** “Total tax withheld after the credit for tax on Deemed Dividends”.

#### 5. Form 480.6C (Exhibit C)

- The “Special Contribution for Professional and Advisory Services under Act 48-2013” field (location 882-893) **was added**.
- Payee ID Type
  - Valid ID Type codes are 1, 2, 3, 4 or 5
  - If ID Type is 1 (FEIN), 2 (SSN) or 3 (ITIN) then include the ID in the Payee ID field (location 167-175)
  - If ID Type is 4 (Individual) or 5 (Corporation) then enter the Payee ID in the alternate Payee Identification field (location 541-552)

#### 6. Form 480.30 (Exhibit L)

- The “Total Forms 480.6C” field (location 2294-2303) **was added**.
- The “Special Contribution for Professional and Advisory Services under Act 14-2013” field (location 2282-2293) **was added**.
- Part I, Columns 3 to 8 **were removed**.
- Part II, Columns C and D **were removed**.
- The “Amount to be paid” **changed to** “Total tax withheld after the credit for tax on Deemed Dividends”.

#### 7. Form 480.6D (Exhibit D)

- The “Compensation or Indemnification Paid to an Employee Due to Dismissal” field (location 393-404) **was deleted**.



## 8. Form 480.7A (Exhibit F)

- The “Physical Address of the Property Subject to Loan”:
  - The “Property Address Line Number 1” field (location 902-936) **was added.**
  - The “Property Address Line Number 2” field (location 937-971) **was added.**
  - The “Property Town” field (location 972-984) **was added.**
  - The “Property State” field (location 985-986) **was added.**
  - The “Property Zip Code” field (location 987-991) **was added.**
  - The “Property Zip Code Extension” field (location 992-995) **was added.**

## 9. Form 480.7C (Exhibit H)

- The amount distributed of “Exempt Income” field (location 1017-1028) **was added.**

## 10. Form 480.5 (Exhibit J)

- The amount of "PENALTY WITHHELD" field (location 200-214) **was added.**

## FILING REMINDERS

The Department is not responsible for the method or program used to file the forms (programs of any service provider).

### I. Confirmation Number

The Department will not accept any printed informative forms without the confirmation number (handwritten or typed confirmation numbers are not considered valid). The file must be submitted (uploaded) and processed to obtain the confirmation number. After the submission is processed a printable electronic transfer confirmation will be available in [SURI](#).

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

**Formulario 480.6A**  
Form Rev. 07.18

**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 - TAXABLE YEAR: 2018** ☐ Enmendado - Amended: (MM / AAAA / AAAA)

**Número de Confirmación de Radicación Electrónica**  
Electronic Filing Confirmation Number

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)	<input type="checkbox"/> Servicios de Salud - Health Services		
2. Pagos por Servicios Prestados por Corporaciones y Sociedades (Vea Inst.) Payments for Services Rendered by Corporations and Partnerships (See Inst.)	<input type="checkbox"/> Servicios de Salud - Health Services		
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(a) Interest under Section 1023.05(a)			
7. Dividendos (Vea Instrucciones) Dividends (See Instructions)			
8. Dividendos de Ganancia de Capital bajo la Sección 1112.01(a)(3) (Vea Instrucciones) Capital Gain Distributions under Section 1112.01(a)(3) (See Instructions)			
9. Condonación de Deuda Debt Discharge			
10. Primas de Seguros Pagadas Insurance Premiums Paid			
11. Servicios de Telecomunicaciones Pagados Telecommunications Services Paid			
12. Anuncios Pagados Advertising Paid			
13. Pagos por Servicios de Internet y Televisión por Cable o Satélite Payments for Internet and Cable or Satellite Television Services			
14. Regalías (Vea Instrucciones) Royalties (See Instructions)			
15. Otros Pagos Other Payments			
16. Rédito Bruto (Vea Instrucciones) Gross Proceeds (See Instructions)			

**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.

### II. Control Numbers

The Department of Treasury will no longer be assigning control numbers. The control number will be assigned by the payer on submission. This number must consist of nine digits and **cannot be repeated for the same payer, form type, and tax year**.

### **III. Substitute Forms**

Authorization is required to reproduce substitute forms of the Informative Returns. Authorization must be requested from the Forms and Publications Division no later than January 2, 2019. You may contact the Forms and Publications Division at (787) 622-0123 option 8 or send an email to [forms@hacienda.pr.gov](mailto:forms@hacienda.pr.gov).

### **IV. Filing Deadline**

All informative forms must be submitted by the applicable deadline. An extension to file cannot be requested since the Puerto Rico Internal Revenue Code of 2011, as amended, does not provide for such extension.

### **V. Representative**

Representatives filing on behalf of a payer need to be registered in SURI and be authorized by the payer to access the taxpayer's account. Once authorized, the representative will be able to submit files via the payer's SURI account.

### **VI. Filing for Previous Years**

Filings from 2014 to 2017 must be made in SURI using the appropriate filing requirements for the specific tax year of the submission. Publications for each tax year are available on Hacienda's website [www.hacienda.pr.gov](http://www.hacienda.pr.gov) in the "Patronos y Agentes Retenedores" section. Control numbers for previous year submissions must be assigned by the payer. Control numbers should consist of nine digits and cannot be repeated for the same payer, form type, and tax year.

### **VII. Amendments of Previously Filed Forms**

The Department requires that every Amended form includes a Reason for the Change and the Control Number of the form being amended (Original Control Number). In addition, all amended forms must have their own unique control number.

An original file cannot contain amended forms.

Amended files must be submitted separately and can only be submitted after the original submission has processed.

## AVOID COMMON MISTAKES - CHECKLIST

- ☐ The system will not accept a file with errors. Files should be submitted at least one week before the due date to allow time to make corrections if necessary. Files that are submitted with errors on or before the due date will not be considered as filed and will be subject to late filing penalties.
- ☐ You must complete the submission and it must be processed before the forms with a confirmation number will be available for printing and distribution.
- ☐ 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 Payer**.
- ☐ Verify that the following fields are completed and correct:
  - Control Number
  - Record Type
  - Document Type
- ☐ 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.
- ☐ Do not create a file that contains any data other than what is specified in this Publication.
- ☐ Payers are limited to 1 original submission for each informative type and filing period. Any submissions after the original must be “Adding” or “Amending”.
- ☐ The same design of printed Informative Returns will be used for all purposes: to deliver two copies to the Payee, Borrower, Beneficiary, Contributor or Payer (480.7D), as applicable, and to keep a copy for your records.
- ☐ The “Waiver Type” field and the “Waiver Number” field on Form 480.6B will be required when no amount withheld is reported.
- ☐ Verify that Form 480.7C – Distribution Codes include these specifications:
  - Include the code(s) corresponding to the concept for which the distribution is made.
  - Valid distribution codes are: A, B, C, D, E, F, G, H, I, J, K, L, M or N.
  - You can report a maximum of two codes.
  - If you are reporting two codes, one of them must be N.
  - You are not allowed to report two of the same code (Example: AA, NN).

- ☐ Verify that in the field (location 1952-1963) of Form 480.6B.1 and in the field (location 1838-1849) of Form 480.30 – “Amount to be Paid” equals the total tax withheld amount minus the credit for tax on deemed dividends.

## FREQUENTLY ASKED QUESTIONS

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

The file will be rejected and you may be subject to late filing penalties.

**2. Is this the only alternative for filing the Forms?**

No, payers can manually file up to 2,000 Informative Returns forms in SURI.

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

Yes, SURI will validate both the format and content of the file as part of the upload and submission process. SURI will not allow files that do not meet the specifications of this publication to be submitted for processing.

**4. How can I obtain the 2018 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.pr.gov](mailto:forms@hacienda.pr.gov).

**5. Can I request an extension to file Informative Returns?**

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

**6. What if I file late?**

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

**7. What if you can't process my file?**

We will reject your file and provide a report of all errors.

**8. What should I do if I receive an error message when uploading my file?**

Review the error messages provided by SURI and apply the appropriate correction to the file. Once corrected, re-upload in SURI and complete the submission.

**9. If, as a Payer 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.

**10. 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.**

**11. Do you accept test files?**

No.

**12. What are all the file types that I can submit?**

- An “**ORIGINAL**” file will only be accepted once per payer, form type, and tax year.
  - **Original:** File Type O (O = Original); Document Type must be “O” (O = Original) and the summary (summaries) must be “O” (O = Original).
- An “**ADDING**” file can be submitted to file any original forms that were not included in the original submission. There is no limit on the number of Adding files that can be submitted.
  - **Adding:** File Type A (A = Add); Document Type must be “O” (O = Original) for all forms. Summary record(s) like the 480.5 or the 480.6B.1 must be “A” (A = Amended). The totals in the summary records must equal the totals from the original submission plus the sum of values from the added records.
- An “**AMENDED**” file can be submitted to correct or delete records that were submitted in the original or any subsequent adding files. There is no limit on the number of amended files that can be submitted.
  - **Amended:** File Type E (E = Amended); Document Type must be “A” (A = Amended) or “X” (X = Delete) for all forms. Summary record(s) like the 480.5 or the 480.6B.1 must be “A” (A = Amended). The totals in the summary records must equal the totals from original submission and all adding files plus any change in values from the amended records.

**13. Can I include an amended form in the original file?**

No. Amended records must be submitted in a separate file. Amended files cannot include any original records.

**14. Which control number do I use for the amended form?**

You must assign a new, unique control number to each amended Informative form. Summary records do not require control numbers.

**15. If I file a form incorrectly, how can it be amended?**

An amended form needs to be submitted with Document Type “A” (A = Amended). Make sure the original control number in the amended form matches the control number of the original form submitted that requires amending. If a form needs to be deleted, submit a form with Document Type “X”. The original control number and the control number of the deleted form must be the same. All values in the deleted form should match the values from the original form. DO NOT modify any data when deleting documents.



## 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:\F4806BY18
- The record format must be fixed.

## FILE DESCRIPTION

### **All the Following Records are Required:**

#### **1. Forms 480.6A, 480.6D, 480.7A and 480.7D:**

Record Type SU	Submitter Record	Required
Record Type PA	Employer Record	Required
Form		Required
Form		Required
Form		Required
Form 480.5	Summary	Required

#### **2. Forms 480.6B:**

Record Type SU	Submitter Record	Required
Record Type PA	Employer Record	Required
Form 480.6B		Required
Form 480.6B		Required
Form 480.6B		Required
Form 480.6B.1	Summary 480.6B	Required
Form 480.5	Summary	Required

#### **3. Forms 480.6C:**

Record Type SU	Submitter Record	Required
Record Type PA	Employer Record	Required
Form 480.6C		Required
Form 480.6C		Required
Form 480.6C		Required
Form 480.30	Summary 480.6C	Required
Form 480.5	Summary	Required

#### **4. Forms 480.7:**

Record Type SU	Submitter Record	Required
Record Type PA	Employer Record	Required
Form 480.7		Required
Form 480.7		Required
Form 480.7		Required
Form 480.7B.1	Summary 480.7	Required
Form 480.5	Summary	Required

## 5. Forms 480.7B:

Record Type SU	Submitter Record	Required
Record Type PA	Employer Record	Required
Form 480.7B		Required
Form 480.7B		Required
Form 480.7B		Required
Form 480.7B.1	Summary 480.7B	Required
Form 480.5	Summary	Required

## 6. Forms 480.7C:

Record Type SU	Submitter Record	Required
Record Type PA	Employer Record	Required
Form 480.7C		Required
Form 480.7C		Required
Form 480.7C		Required
Form 480.7C.1	Summary 480.7C	Required
Form 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.

### **What rules do you have for the Individual Taxpayer Identification Number (ITIN)?**

- ITIN's will only be accepted in the Payee ID field OR in the alternate payee identification field in the 480.6C informative return.
- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- Must begin with a 9.
- May not be blanks or zeros.
- Middle digits (4<sup>th</sup> and 5<sup>th</sup>) must be in one of these ranges: 50 – 65, 70 – 88, 90 – 92, or 94 – 99.

### **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 **8** - Indicates Form **480.6B.1**
- Type **4** - Indicates Form **480.7**
- Type **A** - Indicates Form **480.7B.1 (480.7B.1 ONLY PART FOR 480.7)**
- Type **5** - Indicates Form **480.6C**
- Type **9** - Indicates Form **480.30**
- Type **6** - Indicates Form **480.7A**
- Type **7** - Indicates Form **480.7B**
- Type **B** - Indicates Form **480.7B.1 (480.7B.1 ONLY PART FOR 480.7B)**
- Type **X** - Indicates Form **480.6D**
- Type **Y** - Indicates Form **480.7C**
- Type **R** - Indicates Form **480.7C.1**
- 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. This is the only document type that is allowed in the original submission.
- **A** - Indicates an **Amended** Record. Amended document types can only be submitted in amended filing types.
- **X** - Indicates a **Deleted** Record. Submit a delete record for any forms that were submitted by mistake. Delete document types can only be submitted in amended filing types.

## ASSISTANCE

### **Technical Questions**

If you have technical questions related to development, programming, or reporting please submit them through **SURI** under “**I Want To**” - “**Send a Message**”. There is also additional information and instructions available in SURI under “Need Assistance” – “Video Tutorials”.

### **Policy Questions**

If you have any tax policy questions related to the rules of withholding tax as provided in the Puerto Rico Internal Revenue Code of 2011, as amended, you should contact Hacienda Responde at (787) 622-0123, option 4 Monday through Friday from 8:00 a.m. to 4:30 p.m.

## APPENDIX A: POSTAL ABBREVIATIONS AND NUMERIC CODES

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

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

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



## APPENDIX B: COUNTRY CODES

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

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
Jersey	JE

Country	Code
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
Monaco	MN
Mongolia	MG

Country	Code
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
St Lucia	ST
St Martin	RN

Country	Code
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
Tunisia	TS
Turkey	TU
Turkmenistan	TX

Country	Code
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
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI

Country	Code
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
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: OCTOBER 2018

**FILE NAME: F4806AY18**

RECORD TYPE: FORM

**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” = FEIN, “2” = SSN.	*
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 2018	*
10. FILLER	X(9)	C	9	22-30	SPACES	*
PAYER'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	“1” = FEIN, “2” = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYER ID TYPE = “1”, ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = “2” ENTER IDENTIFICATION NUMBER SSN.	*
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. PAYEE'S ID	9(9)	C	9	167-175	IF PAYEE ID TYPE = “1”, ENTER PAYEE'S FEIN. IF ID TYPE = “2” ENTER PAYEE'S SSN.	*
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	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6A**



# EXHIBIT A

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4806AY18**

RECORD TYPE: FORM

**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
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		
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 15	
40. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A ITEM 16	
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. SEE PAGE 2, WHAT'S NEW.	
49. EXEMPTION CODE CORPORATION	X(1)	C	1	845-845	ENTER A, B, C, D, E, F, G, H, I, J, K. SEE PAGE 2, WHAT'S NEW.	
50. INTEREST UNDER SECTION 1023.05(b)	9(10)V99	C	12	846-857	SEE FORM 480.6A ITEM 6	
51. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013	9(10)V99	C	12	858-869		

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6A**



# EXHIBIT A

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4806AY18**

RECORD TYPE: FORM

**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
52. REIMBURSED EXPENSES	9(10)V99	C	12	870-881		
53. PAYMENT TO HEALTH PROVIDERS	9(10)V99	C	12	882-893		
54. HEALTH SERVICES RENDERED BY INDIVIDUALS INDICATOR	X(1)	C	1	894-894	IF PAYMENT FOR SERVICES RENDERED BY INDIVIDUALS INCLUDES HEALTH SERVICES ENTER "1", OTHERWISE FILL WITH BLANK. SEE BOX ITEM 1.	
55. HEALTH SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS INDICATOR	X(1)	C	1	895-895	IF PAYMENT FOR SERVICES RENDERED BY CORPORATION AND PARTNERSHIPS INCLUDES HEALTH SERVICES ENTER "1", OTHERWISE FILL WITH BLANK. SEE BOX ITEM 2.	
56. INSURANCE PREMIUMS PAID	9(10)V99	C	12	896-907	SEE FORM 480.6A ITEM 10	
57. TELECOMMUNICATION SERVICES PAID	9(10)V99	C	12	908-919	SEE FORM 480.6A ITEM 11	
58. ADVERTISING PAID	9(10)V99	C	12	920-931	SEE FORM 480.6A ITEM 12	
59. PAYMENTS FOR INTERNET, CABLE, OR SATELLITE TELEVISION SERVICES	9(10)V99	C	12	932-943	SEE FORM 480.6A ITEM 13	
60. ROYALTIES	9(10)V99	C	12	944-955	SEE FORM 480.6A ITEM 14	
61. FILLER	X(1490)	C	1490	956-2445	SPACES	*
62. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
63. 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 2018  
FORM 480.6A**



<b>Formulario 480.6A</b> Form Rev. 07.18 		<b>GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO</b> <b>Departamento de Hacienda - Department of the Treasury</b> <b>DECLARACIÓN INFORMATIVA - INGRESOS NO SUJETOS A RETENCIÓN</b> <b>INFORMATIVE RETURN - INCOME NOT SUBJECT TO WITHHOLDING</b>		Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	
<b>AÑO CONTRIBUTIVO: 2018</b> TAXABLE YEAR:		<input type="checkbox"/> Enmendado - Amended: ( ) / ( ) / ( )			
<b>INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION</b>		<b>Clase de Ingreso</b> Type of Income		<b>Cantidad Pagada</b> Amount Paid	
Número de Identificación Patronal - Employer Identification Number		1. Pagos por Servicios Prestados por Individuos (Vea Instrucciones) Payments for Services Rendered by Individuals (See Instructions) <input type="checkbox"/> Servicios de Salud - Health Services		Código - Code <input type="text"/>	
Nombre - Name		2. Pagos por Servicios Prestados por Corporaciones y Sociedades (Vea Inst.) Payments for Services Rendered by Corporations and Partnerships (See Inst.) <input type="checkbox"/> Servicios de Salud - Health Services		Código - Code <input type="text"/>	
Dirección - Address		3. Comisiones y Honorarios Commissions and Fees			
Código Postal - Zip Code		4. Rentas Rents			
<b>INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>		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)			
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		6. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)			
Nombre - Name		7. Dividendos (Vea Instrucciones) Dividends (See Instructions)			
Dirección - Address		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)			
Código Postal - Zip Code		9. Condonoación de Deuda Debt Discharge			
Aportación Especial por Servicios Profesionales y Consultivos bajo la Ley 48-2013 Special Contribution for Professional and Advisory Services under Act 48-2013		10. Primas de Seguros Pagadas Insurance Premiums Paid			
Gastos Reembolsados (Ver Instrucciones) Reimbursed Expenses (See Instructions)		11. Servicios de Telecomunicaciones Pagados Telecommunication Services Paid			
Responsabilidad de Pago a Proveedores de Salud (Ver Instrucciones) Responsibility of Payment to Health Providers (See Instructions)		12. Anuncios Pagados Advertising Paid			
Número de Cuenta Bancaria Bank Account Number		13. Pagos por Servicios de Internet y Televisión por Cable o Satélite Payments for Internet and Cable or Satellite Television Services			
Razones para el Cambio - Reasons for the Change		14. Regalías (Vea Instrucciones) Royalties (See Instructions)			
Número Control - Control Number		15. Otros Pagos Other Payments			
Número Control Informativa Original Control No. Original Informative Return		16. Rédito Bruto (Vea Instrucciones) Gross Proceeds (See Instructions)			
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.			

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.6A**



# EXHIBIT B

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806BY18**

RECORD TYPE: FORM

**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. PAYEE ID TYPE	X(1)	C	1	11-11	"1" = FEIN, "2" = SSN.	*
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	*
8. FILLER	X(2)	C	2	16-17	X = DELETE	*
9. TAXABLE YEAR	9(4)	C	4	18-21	SPACES	*
10. FILLER	X(9)	C	9	22-30	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	31-31	SPACES	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	"1" = FEIN, "2" = SSN.	*
13. NAME	X(30)	C	30	41-70	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105		*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 1	*
16. TOWN	X(13)	C	13	141-153	ADDRESS LINE NUMBER 2	*
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	*
<b>PAYEE'S INFORMATION</b>						
21. PAYEE'S ID	9(9)	C	9	167-175	IF PAYEE ID TYPE = "1", ENTER PAYEE'S FEIN. IF ID TYPE = "2" ENTER PAYEE'S SSN.	*
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 2018  
FORM 480.6B**



# EXHIBIT B

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806BY18**

RECORD TYPE: FORM

**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	*
31. AMOUNT PAID SERVICES RENDERED INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6B ITEM 1	
32. AMOUNT WITHHELD SERVICES RENDERED INDIVIDUALS	9(8)V99	C	10	333-342	SEE FORM 480.6B ITEM 1	
33. AMOUNT PAID SERVICES CORPORATIONS PARTNERSHIPS	9(10)V99	C	12	343-354	SEE FORM 480.6B ITEM 2	
34. AMOUNT WITHHELD SERVICES CORPORATIONS PARTNERSHIPS	9(8)V99	C	10	355-364	SEE FORM 480.6B ITEM 2	
35. AMOUNT PAID JUDICIAL - EXTRAJUDICIAL	9(10)V99	C	12	365-376	SEE FORM 480.6B ITEM 3	
36. AMOUNT WITHHELD JUDICIAL - EXTRAJUDICIAL	9(8)V99	C	10	377-386	SEE FORM 480.6B ITEM 3	
37. FILLER	9(44)	C	44	387-430	ZEROS	*
38. AMOUNT PAID INTEREST UNDER SECTION 1023.04	9(10)V99	C	12	431-442	SEE FORM 480.6B ITEM 7	
39. AMOUNT WITHHELD INTEREST UNDER SECTION 1023.04	9(8)V99	C	10	443-452	SEE FORM 480.6B ITEM 7	
40. AMOUNT PAID DIVIDENDS SUBJECT TO 15%	9(10)V99	C	12	453-464	SEE FORM 480.6B ITEM 4	
41. AMOUNT WITHHELD DIVIDENDS SUBJECT 15%	9(8)V99	C	10	465-474	SEE FORM 480.6B ITEM 4	
42. AMOUNT PAID DIVIDENDS IND. DEV. (ACT 8 1/24/87)	9(10)V99	C	12	475-486	SEE FORM 480.6B ITEM 9	
43. AMOUNT WITHHELD DIVIDENDS IND.DEV. (ACT 8 1/24/87)	9(8)V99	C	10	487-496	SEE FORM 480.6B ITEM 9	
44. AMOUNT PAID INTEREST UNDER SECTION 1023.05(b)	9(10)V99	C	12	497-508	SEE FORM 480.6B ITEM 8	
45. AMOUNT WITHHELD INTEREST UNDER SECTION 1023.05(b)	9(8)V99	C	10	509-518	SEE FORM 480.6B ITEM 8	
46. AMOUNT PAID OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 11	
47. AMOUNT WITHHELD OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 11	
48. AMOUNT PAID COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	541-552	SEE FORM 480.6B ITEM 6	
49. AMOUNT WITHHELD 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	*
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.	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6B**



# EXHIBIT B

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806BY18**

RECORD TYPE: FORM

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
AMOUNT PAID DIVIDENDS SUBJECT TO PREFERENTIAL						
57. RATE UNDER SPECIAL ACT %	9(10)V99	C	12	832-843	SEE FORM 480.6B ITEM 5	
AMOUNT WITHHELD DIVIDENDS SUBJECT TO PREFERENTIAL						
58. RATE UNDER SPECIAL ACT %	9(8)V99	C	10	844-853	SEE FORM 480.6B ITEM 5	
PERCENT OF DIVIDENDS SUBJECT TO						
59. PREFERENTIAL RATE UNDER SPECIAL ACT	9(3)	C	3	854-856	SEE FORM 480.6B ITEM 5	
60. REIMBURSED EXPENSES FOR INDIVIDUALS	9(10)V99	C	12	857-868		
61. REIMBURSED EXPENSES FOR CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	869-880		
AMOUNT PAID						
62. ELIGIBLE DIVIDENDS UNDER ACT 14-2017	9(10)V99	C	12	881-892	SEE FORM 480.6B ITEM 10	
AMOUNT WITHHELD						
63. ELIGIBLE DIVIDENDS UNDER ACT 14-2017	9(8)V99	C	10	893-902	SEE FORM 480.6B ITEM 10	
64. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013	9(10)V99	C	12	903-914		
65. RESPONSIBILITY OF PAYMENT TO HEALTH PROVIDERS	9(10)V99	C	12	915-926		
66. HEALTH SERVICES RENDERED BY INDIVIDUALS INDICATOR	X(1)	C	1	927-927	IF PAYMENT FOR SERVICES RENDERED BY INDIVIDUALS INCLUDES HEALTH SERVICES ENTER "1", OTHERWISE FILL WITH BLANK. SEE BOX A ITEM 1.	
67. SERVICES RENDERED BY INDIVIDUALS UNDER PHYSICIANS ACT 14-2017 INDICATOR	X(1)	C	1	928-928	IF PAYMENT FOR SERVICES RENDERED BY INDIVIDUALS INCLUDES SERVICES UNDER PHYSICIANS ACT 14-2017 ENTER "1", OTHERWISE FILL WITH BLANK. SEE BOX B ITEM 1.	
68. HEALTH SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS INDICATOR	X(1)	C	1	929-929	IF PAYMENT FOR SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS INCLUDES HEALTH SERVICES ENTER "1", OTHERWISE FILL WITH BLANK. SEE BOX A ITEM 2.	
69. SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS UNDER PHYSICIANS ACT 14-2017 INDICATOR	X(1)	C	1	930-930	IF PAYMENT FOR SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS INCLUDES SERVICES UNDER PHYSICIANS ACT 14-2017 ENTER "1", OTHERWISE FILL WITH BLANK. SEE BOX B ITEM 2.	
70. FILLER	X(1515)	C	1515	931-2445	SPACES	*
CONTROL NUMBER ORIGINAL						
71. INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
72. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
73. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6B**



<b>Formulario 480.6B</b> Form Rev. 07.18 		GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - INGRESOS SUJETOS A RETENCIÓN</b> INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING		Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	
AÑO CONTRIBUTIVO: TAXABLE YEAR: <b>2018</b>		<input type="checkbox"/> Enmendado - Amended: (DD / MM / AAAA)			
<b>INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION</b>		<b>Clase de Ingreso - Type of Income</b>		<b>Cantidad Pagada - Amount Paid</b>	<b>Cantidad Retenida - Amount Witheld</b>
Número de Identificación Patronal - Employer Identification Number		1. Pagos por Servicios Prestados por Individuos Payments for Services Rendered by Individuals <input type="checkbox"/> A Servicios de Salud - Health Services <input type="checkbox"/> B Médicos Ley 14-2017 - Physicians Act 14-2017			
Nombre - Name		2. Pagos por Servicios Prestados por Corporaciones y Sociedades - Payments for Services Rendered by Corporations and Partnerships <input type="checkbox"/> A Servicios de Salud - Health Services <input type="checkbox"/> B Médicos Ley 14-2017 - Physicians Act 14-2017			
Dirección - Address		3. Pagos por Indemnización Judicial o Extrajudicial Payments for Judicial or Extrajudicial Indemnification			
Código Postal - Zip Code		4. Dividendos Sujetos al 15% Dividends Subject to 15%			
<b>INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>		5. Dividendos Sujetos a Tasa Preferencial bajo Ley Especial Dividends Subject to Preferential Rate under Special Act			
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		6. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sports Teams			
Nombre - Name		7. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) - Interest under Section 1023.04 (except IRA and Educational Contribution Account)			
Dirección - Address		8. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)			
Código Postal - Zip Code		9. Dividendos de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987) - Dividends from Industrial Development Income (Act 8 of January 24, 1987)			
Aportación Especial por Servicios Profesionales y Consultivos bajo la Ley 48-2013 Special Contribution for Professional and Advisory Services under Act 48-2013		10. Dividendos Elegibles bajo la Ley 14-2017 Eligible Dividends under Act 14-2017			
Gastos Reembolsados (Ver Instrucciones) Reimbursed Expenses (See Instructions)		11. Otros Pagos - Other Payments			
Responsabilidad de Pago a Proveedores de Salud (Vea Instrucciones) Responsibility of Payment to Health Providers (See Instructions)					
Número de Cuenta Bancaria - Bank Account Number					
Núm. Certificado de Relieve 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					
Número Control - Control Number		Número Control Informativa Original Control No. Original Informative Return			
FECHA DE RADICACIÓN: 28 DE FEBRERO, VEA INSTRUCCIONES FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS		Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias a quien recibe el pago. Conserve copia para sus récords. Send to Department of the Treasury electronically. Deliver two copies to payee. Keep copy for your records.			

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.6B**

# EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806CY18**

RECORD TYPE: FORM

**RECORD NAME: INCOME SUBJECT TO WITHHOLDING NONRESIDENTS – FORM TYPE 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. PAYEE ID TYPE	X(1)	C	1	11-11	“1” = FEIN, “2” = SSN, “3” = ITIN, “4” = IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), “5” = CIDN (OTHER CORPORATE IDENTIFICATION NUMBER)	*
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(9)	C	9	22-30	SPACES	*
<b>WITHHOLDING AGENT’S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	31-31	“1” = FEIN, “2” = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYER ID TYPE = “1”, ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = “2” ENTER IDENTIFICATION NUMBER SSN.	*
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	*
<b>PAYEE’S INFORMATION</b>						
21. PAYEE’S ID	9(9)	C	9	167-175	IF PAYEE ID TYPE = “1”, ENTER PAYEE’S FEIN. IF ID TYPE = “2” ENTER PAYEE’S SSN. IF PAYEE DOESN’T HAVE A FEIN/SSN, ENTER ALL ZEROS IN THIS FIELD AND PROVIDE AN ALTERNATE IDENTIFICATION IN FIELD 48.	*
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	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6C**



# EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806CY18**

RECORD TYPE: FORM

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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		*
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	IF PAYEE ID TYPE = "3" ENTER PAYEE'S ITIN, IF PAYEE ID TYPE = "4" ENTER PAYEE'S IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), IF PAYEE ID TYPE = "4" ENTER PAYEE'S CIDN (OTHER CORPORATE IDENTIFICATION NUMBER). USE ONLY WHEN THE PAYEE DOES NOT HAVE AN SSN OR FEIN. IDN AND CIDN CAN BE ANY TYPE OF ALPHANUMERIC IDENTIFICATION OTHER THAN FEIN, SSN, OR ITIN.	
49. FILLER	X(88)	C	88	553-640	SPACES	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6C**



# EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806CY18**

RECORD TYPE: FORM

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
AMOUNT PAID ROYALTIES SUBJ. TO SPECIAL RATE UNDER INCENTIVES ACTS %.	9(10)V99	C	12	641-652	SEE FORM 480.6C ITEM 9	
50. AMOUNT WITHHELD ROYALTIES SUBJ. TO SPECIAL RATE UNDER INCENTIVES ACTS %.	9(8)V99	C	10	653-662	SEE FORM 480.6C ITEM 9	
51. AMOUNT PAID COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	663-674	SEE FORM 480.6C ITEM 3	
52. AMOUNT WITHHELD COMPENSATION PAID BY SPORT'S TEAMS	9(8)V99	C	10	675-684	SEE FORM 480.6C ITEM 3	
53. AMOUNT PAID DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(10)V99	C	12	685-696	SEE FORM 480.6C ITEM 5	
54. AMOUNT WITHHELD DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(8)V99	C	10	697-706	SEE FORM 480.6C ITEM 5	
55. AMOUNT PAID DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(10)V99	C	12	707-718	SEE FORM 480.6C ITEM 6	
56. AMOUNT WITHHELD DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(8)V99	C	10	719-728	SEE FORM 480.6C ITEM 6	
57. FILLER	X(33)	C	33	729-761	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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. AMOUNT PAID SERVICES RENDERED BY INDEPENDENT CONTRACTORS	9(10)V99	C	12	832-843	SEE FORM 480.6C ITEM 2	
63. AMOUNT WITHHELD SERVICES RENDERED BY INDEPENDENT CONTRACTORS	9(8)V99	C	10	844-853	SEE FORM 480.6C ITEM 2	
64. AMOUNT PAID DIVIDENDS SUBJECTS TO PREFERENTIAL RATE UNDER SPECIAL ACT%	9(10)V99	C	12	854-865	SEE FORM 480.6C ITEM 7	
65. AMOUNT WITHHELD DIVIDENDS SUBJECTS TO PREFERENTIAL RATE UNDER SPECIAL ACT%	9(8)V99	C	10	866-875	SEE FORM 480.6C ITEM 7	
66. PERCENT OF DIVIDENDS SUBJECT PREFERENTIAL RATE UNDER SPECIAL ACT	9(3)	C	3	876-878	SEE FORM 480.6B ITEM 7	
67. PERCENT OF ROYALTIES SUBJECT TO SPECIAL RATE UNDER INCENTIVES ACT	9(3)	C	3	879-881	SEE FORM 480.6B ITEM 9	
68. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013	9(10)V99	C	12	882-893		
69. FILLER	X(1552)	C	1552	894-2445	SPACES	*
70. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
71.						

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6C**



# EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806CY18**

RECORD TYPE: FORM

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
72. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
73. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6C**





<b>Formulario 480.6C</b> Form Rev. 07.18		<b>GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO</b> Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - INGRESOS SUJETOS A RETENCIÓN - NO RESIDENTES</b> INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING - NONRESIDENTS		Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	
AÑO CONTRIBUTIVO: TAXABLE YEAR: <b>2018</b>		<input type="checkbox"/> Enmendado - Amended: ( DD / MM / AYYY )			
INFORMACIÓN DEL AGENTE RETENEDOR-WITHOLDING 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			
Aportación Especial por Servicios Profesionales y Consultivos bajo la Ley 48-2013 Special Contribution for Professional and Advisory Services under Act 48-2013		9. Regalías Sujetas a Tasa Especial bajo Leyes de Incentivos Royalties Subject to Special Rate under Incentives Acts ____%			
Número de Cuenta Bancaria Bank Account Number		10. Intereses - Interest			
Razones para el Cambio - Reasons for the Change		11. Rentas - Rents			
Número Control - Control Number		12. Espectáculos Públicos - Public Shows			
Número Control Informativa Original Control No. Original Informative Return		13. Otros - Others			
FECHA DE RADICACIÓN: 15 DE ABRIL, VEA INSTRUCCIONES FILING DATE: APRIL 15, 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.			

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.6C**

# EXHIBIT D

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806DY18**

RECORD TYPE: FORM

**RECORD NAME: EXEMPT AND EXCLUDED INCOME AND EXEMPT INCOME  
SUBJECT TO ALTERNATE BASIC TAX – 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. PAYEE ID TYPE	X(1)	C	1	11-11	"1" = FEIN, "2" = SSN.	*
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(9)	C	9	22-30	SPACES	*
<b>PAYER'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	31-31	"1" = FEIN, "2" = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
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	*
<b>PAYEE'S INFORMATION</b>						
21. PAYEE'S ID	9(9)	C	9	167-175	IF PAYEE ID TYPE = "1", ENTER PAYEE'S FEIN. IF ID TYPE = "2" ENTER PAYEE'S SSN.	*
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		*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6D**



# EXHIBIT D

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806DY18**

RECORD TYPE: FORM

**RECORD NAME: EXEMPT AND EXCLUDED INCOME AND EXEMPT INCOME  
SUBJECT TO ALTERNATE BASIC TAX – FORM TYPE 480.6D**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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		*
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. FILLER	9(10)V99	C	12	393-404	ZEROS	
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 5	
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 18, COLUMN A	
41. OTHER PAYMENTS SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	485-496	SEE FORM 480.6D ITEM 18, COLUMN B	
42. INTEREST UPON OBLIGATIONS FROM THE UNITED STATES GOVERNMENT	9(10)V99	C	12	497-508	SEE FORM 480.6D ITEM 6	
43. INTEREST UPON OBLIGATIONS FROM THE COMMONWEALTH OF PUERTO RICO	9(10)V99	C	12	509-520	SEE FORM 480.6D ITEM 7	
44. RICO	9(10)V99	C	12	521-532	SEE FORM 480.6D ITEM 8	
45. INTEREST UPON CERTAIN MORTGAGES OTHER INTEREST SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	533-544	SEE FORM 480.6D ITEM 9	
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 11	
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 12	
49. FILLER	9(12)	C	12	581-592	ZEROS	*
50. DEBT DISCHARGE	9(10)V99	C	12	593-604	SEE FORM 480.6D ITEM 17	
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.	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6D**



# EXHIBIT D

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4806DY18**

RECORD TYPE: FORM

**RECORD NAME: EXEMPT AND EXCLUDED INCOME AND EXEMPT INCOME  
SUBJECT TO ALTERNATE BASIC TAX – FORM TYPE 480.6D**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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.	*
55. 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.	
56. OTHER INTEREST NOT SUBJECT TO ALTERNATE BASIC TAX.	9(10)V99	C	12	832-843	SEE FORM 480.6D ITEM 10	
57. DIVIDENDS FROM EXEMPT BUSINESSES NOT SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	844-855	SEE FORM 480.6D ITEM 13	
58. OTHER DIVIDENDS SUBJECT TO ALTERNATE BASIC TAX, AMOUNT PAID	9(10)V99	C	12	856-867	SEE FORM 480.6D ITEM 15, COLUMN A	
59. OTHER DIVIDENDS SUBJECT TO ALTERNATE BASIC TAX, AMOUNT TAX SUBJECT	9(10)V99	C	12	868-879	SEE FORM 480.6D ITEM 15, COLUMN B	
60. OTHER DIVIDENDS NOT SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	880-891	SEE FORM 480.6D ITEM 16	
61. OTHER PAYMENT NOT SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	892-903	SEE FORM 480.6D ITEM 19	
62. EXEMPTION CODE	X(3)	C	3	904-906	SEE FORM 480.6D ITEM 17	
63. ELIGIBLE DIVIDENDS UNDER ACT 14-2017 TAX, AMOUNT	9(10)V99	C	12	907-918	SEE FORM 480.6D ITEM 14	
64. FILLER	X(1527)	C	1527	919-2445	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 2018  
FORM 480.6D**



<b>Formulario 480.6D</b> Form Rev. 07.18		GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - INGRESOS EXENTOS Y EXCLUIDOS E INGRESOS EXENTOS</b> <b>SUJETOS A CONTRIBUCIÓN BÁSICA ALTERNATIVA</b> INFORMATIVE RETURN - EXEMPT AND EXCLUDED INCOME AND EXEMPT INCOME SUBJECT TO ALTERNATE BASIC TAX		Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	
AÑO CONTRIBUTIVO: 2018 <input type="checkbox"/> Enmendado - Amended: ( DD / MM / AAAA )					
<b>INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION</b>			<b>INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>		
Num. de Identificación Patronal - Employer Identification Number			Núm. de Seguro Social o Identificación Patronal - Social Security or Employer Identification No.		
Nombre - Name			Nombre - Name		
Dirección - Address			Dirección - Address		
Código Postal - Zip Code			Código Postal - Zip Code		
Clase de Ingreso Type of Income		(A) Total Cantidad Pagada Total Amount Paid		(B) Cantidad Sujeta a Contribución Básica Alternativa Amount Subject to Alternate Basic Tax	
1. Ganancia Acumulada en Opciones No Cualificadas Accumulated Gain on Nonqualified Options					
2. Distribuciones de Cantidades Previamente Notificadas como Distribuciones Elegibles Implícitas bajo las Secciones 1023.06(j) y 1023.35(b) Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Sections 1023.06(j) and 1023.35(b)					
3. Compensación por Lesiones o Enfermedad bajo la Sección 1081.01(b)(3) Compensation for Injuries or Sickness under Section 1081.01(b)(3)					
4. Distribuciones de Cuentas de Retiro Individual No Deducibles Distributions from Non Deductible Individual Retirement Accounts					
5. Renta de Propiedad Residencial bajo la Ley 132-2010, según enmendada Rent from Residential Property under Act 132-2010, as amended					
6. Intereses sobre Obligaciones del Gobierno de los Estados Unidos Interest upon Obligations from the United States Government					
7. Intereses sobre Obligaciones del Estado Libre Asociado de Puerto Rico Interest upon Obligations from the Commonwealth of Puerto Rico					
8. Intereses sobre Ciertas Hipotecas Interest upon Certain Mortgages					
9. Otros Intereses Sujetos a Contribución Básica Alternativa Other Interest Subject to Alternate Basic Tax					
10. Otros Intereses No Sujetos a Contribución Básica Alternativa Other Interest Not Subject to Alternate Basic Tax					
11. Dividendos de Asociaciones Cooperativas Dividends from Cooperative Associations					
12. Dividendos de un Asegurador Internacional o Compañía Tenedora del Asegurador Internacional Dividends from an International Insurer or Holding Company of the International Insurer					
13. Dividendos de Negocios Exentos No Sujetos a Contribución Básica Alternativa (Vea instrucciones) Dividends from Exempt Businesses Not Subject to Alternate Basic Tax (See Instructions)					
14. Dividendos Elegibles bajo la Ley 14-2017 Eligible Dividends under Act 14-2017					
15. Otros Dividendos Sujetos a Contribución Básica Alternativa Other Dividend Subject to Alternate Basic Tax					
16. Otros Dividendos No Sujetos a Contribución Básica Alternativa Other Dividend Not Subject to Alternate Basic Tax					
17. Condonación de Deudas (Vea instrucciones) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Debt Discharge (See Instructions)					
18. Otros Pagos Sujetos a Contribución Básica Alternativa Other Payments Subject to Alternate Basic Tax					
19. Otros Pagos No Sujetos a Contribución Básica Alternativa 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	
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.					

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.6D**

# EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807Y18**

RECORD TYPE: FORM

**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. PAYEE ID TYPE	X(1)	C	1	11-11	"1" = FEIN, "2" = SSN.	*
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(9)	C	9	22-30	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	31-31	"1" = FEIN, "2" = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
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	*
<b>PAYEE'S INFORMATION</b>						
21. PAYEE'S ID	9(9)	C	9	167-175	IF PAYEE ID TYPE = "1", ENTER PAYEE'S FEIN. IF ID TYPE = "2" ENTER PAYEE'S SSN.	*
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		*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7**



# EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807Y18**

RECORD TYPE: FORM

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. 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. TOTAL BALANCE OF THE ACCOUNT AT 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	
37. TAX WITHHELD FROM INTEREST (17% LINE 12D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
38. TAX WITHHELD INCOME FROM SOURCES WITHIN PR (17% LINE 12E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
39. TAX WITHHELD FROM GOVERNMENT 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	*
41. TAX WITHHELD AT SOURCE TO NONRESIDENTS (SEE INSTRUCTIONS)	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 11	
<b>BREAKDOWN OF AMOUNT DISTRIBUTED</b>						
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	
45. D- INTEREST FROM ELIGIBLE 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	
48. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 12G1	
49. G- GOVERNMENT PENSIONERS 2. ELIGIBLE INTEREST	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 12G2	
50. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 12G3	
51. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 12G4	
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 FIELDS

**TAXABLE YEAR 2018  
FORM 480.7**





# EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807Y18**

RECORD TYPE: FORM

**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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. TAX WITHHELD AT SOURCE ON ELIGIBLE DISTRIBUTION 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 K.4	
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 FIELD 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 FIELDS

**TAXABLE YEAR 2018  
FORM 480.7**





<b>Formulario 480.7</b> Form Rev. 07.18		<b>GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO</b> Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - CUENTA DE RETIRO INDIVIDUAL</b> INFORMATIVE RETURN - INDIVIDUAL RETIREMENT ACCOUNT <b>AÑO CONTRIBUTIVO - TAXABLE YEAR: 2018</b>		Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	
<input type="checkbox"/> Enmendado - Amended: ( DD / MM /AAAA )					
<b>INFORMACIÓN DEL AGENTE RETENEDOR - WITHOLDING AGENT'S INFORMATION</b>			<b>INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>		
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		
<b>Descripción - Description</b>		<b>Cantidad - Amount</b>		<b>Distribuciones - Distributions</b>	
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 Via Transferencia Rollover Contributions				E. Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
				F. Otros Ingresos - Other Income	
4. Retiros Via Transferencia Rollover Withdrawals				G. Pensionados del Gobierno - Government Pensioners	
				1. Aportaciones Contributions	
6. Reembolso de Aportaciones en Exceso Refund of Excess Contributions				2. Intereses Elegibles Eligible Interest	
				3. Otros Ingresos Other Income	
8. Penalidad Retenida Penalty Withheld				4. Total (Sume líneas G1 a la G3) Total (Add lines G1 through G3)	
				H. Pagado por Adelantado (10%) bajo la Sección 1081.06 Prepaid (10%) under Section 1081.06	
7. Contribución Retenida sobre 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	
				J. Pago por Adelantado (8%) bajo la Sección 1023.23 Prepaid (8%) under Section 1023.23	
8. Contribución Retenida sobre Ingreso de Fuentes Dentro de Puerto Rico (17% línea 12E) - Income Tax Withheld from Sources Within Puerto Rico (17% line 12E)				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 Maria	
				1. Cantidad Tributable Taxable Amount	
9. Contribución Retenida sobre Ingreso de Pensionados del Gobierno (10% líneas 12G2 y 12G3) - Income Tax Withheld from Government Pensioners (10% lines 12G2 and 12G3)				2. Cantidad Exenta Exempt Amount	
				3. Intereses Exentos y Cantidad sobre la cual se Pagó por Adelantado Exempt Interest and Amount over which a Prepayment was Made	
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 Maria (10% line 12K1)				4. Total (Sume líneas K1 a la K3) Total (Add lines K1 through K3)	
				L. Total (Sume líneas 12A a la 12K) Total (Add lines 12A through 12K)	
11. Contribución Retenida a No Residentes (Véanse Instrucciones) - Tax Withheld at Source to Nonresidents (See Instructions)					
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					
ENVÍE 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.					

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7**



# EXHIBIT F

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807AY18**

RECORD TYPE: FORM

**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. BORROWER ID TYPE	X(1)	C	1	11-11	"1" = FEIN, "2" = SSN.	*
4. JOINT BORROWER ID TYPE	X(1)	C	1	12-12	"1" = FEIN, "2" = SSN.	*
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 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(9)	C	9	22-30	SPACES	*
<b>RECIPIENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	31-31	"1" = FEIN, "2" = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
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	*
<b>BORROWER'S INFORMATION</b>						
21. BORROWER'S ID	9(9)	C	9	167-175	IF BORROWER ID TYPE = "1", ENTER BORROWER'S FEIN. IF ID TYPE = "2" ENTER BORROWER'S SSN.	*
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		*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7A**



# EXHIBIT F

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807AY18**

RECORD TYPE: FORM

**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
26. STATE	X(2)	C	2	289-290		*
27. ZIP-CODE	9(5)	C	5	291-295		*
28. ZIP-CODE EXTENSION	9(4)	C	4	296-299	ZEROS, IF NOT AVAILABLE	
<b>JOINT BORROWER'S INFORMATION</b>						
21. JOINT BORROWER'S ID	9(9)	C	9	300-308	IF JOINT BORROWER ID TYPE = "1", ENTER JOINT BORROWER'S FEIN. IF ID TYPE = "2" ENTER JOINT BORROWER'S SSN.	
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7A**



# EXHIBIT F

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807AY18**

RECORD TYPE: FORM

**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
49. JOINT BORROWER'S MIDDLE NAME	X(15)	C	15	847-861	ENTER THE MIDDLE NAME OF THE JOINT BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
50. JOINT BORROWER'S LAST NAME	X(20)	C	20	862-881	ENTER THE LAST NAME OF THE JOINT BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
JOINT BORROWER'S MOTHER'S MAIDEN 51. LAST NAME	X(20)	C	20	882-901	ENTER THE SECOND LAST NAME OF THE JOINT BORROWER'S. LEFT JUSTIFIED AND FILL WITH BLANKS.	
52. PROPERTY ADDRESS LINE NUMBER 1	X(35)	C	35	902-936		*
53. PROPERTY ADDRESS LINE NUMBER 2	X(35)	C	35	937-971		*
54. PROPERTY TOWN	X(13)	C	13	972-984		*
55. PROPERTY STATE	X(2)	C	2	985-986		*
56. PROPERTY ZIP-CODE	9(5)	C	5	987-991		*
57. PROPERTY ZIP-CODE EXTENSION	9(4)	C	4	992-995	ZEROS IF NOT AVAILABLE	*
58. FILLER	X(1450)	C	1450	996-2445	SPACES	*
CONTROL NUMBER ORIGINAL 59. INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM	
60. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
61. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7A**



<b>Formulario 480.7A</b> Form Rev. 07.18		GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - INTERESES HIPOTECARIOS</b> INFORMATIVE RETURN - MORTGAGE INTEREST			
AÑO CONTRIBUTIVO: TAXABLE YEAR: <b>2018</b>		<input type="checkbox"/> Enmendado - Amended: ( DD / MM / AAYY )		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 <input type="checkbox"/> Pagados - Paid 2 <input type="checkbox"/> Financiados - Financed			
Código Postal - Zip Code		3. Descuentos del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Discounts (Points) Paid Directly by Borrower			
		1 <input type="checkbox"/> Pagados - Paid 2 <input type="checkbox"/> Financiados - Financed			
INFORMACIÓN DEL DEUDOR - BORROWER'S INFORMATION		4. Reembolsos de Intereses Refund of Interest			
Número de Seguro Social - Social Security Number		5. Contribuciones sobre la Propiedad Property Taxes			
Nombre - Name		6. Balance del Principal Principal Balance			
Dirección - Address		Dirección Física de la Propiedad Sujeta al Préstamo - Physical Address of the Property Subject to Loan			
Código Postal - Zip Code		Código Postal - Zip Code			
INFORMACIÓN DEL CODEUDOR - JOINT BORROWER'S INFORMATION		Número de Cuenta del Préstamo - Loan Account Number		Término del Préstamo - Loan Term	
Número de Seguro Social - Social Security Number		Número Control - Control Number		Número Control Informativa Original Control No. Original Informative Return	
Nombre - Name		Razones para el Cambio - Reasons for the Change			
FECHA DE RADICACIÓN: 31 DE ENERO, VEA INSTRUCCIONES FILING DATE: JANUARY 31, SEE INSTRUCTIONS		Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias al deudor. Conserve copia para sus récords. Send to Department of the Treasury electronically. Deliver two copies to borrower. Keep copy for your records.			

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7A**

# EXHIBIT G

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807BY18**

RECORD TYPE: FORM

**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. BENEFICIARY ID TYPE	X(1)	C	1	11-11	"1" = FEIN, "2" = SSN.	*
4. CONTRIBUTOR ID TYPE	X(1)	C	1	12-12	"1" = FEIN, "2" = SSN.	*
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 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	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
10. PAYER ID TYPE	X(1)	C	1	22-22	"1" = FEIN, "2" = SSN.	*
11. IDENTIFICATION NUMBER	9(9)	C	9	23-31	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
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	*
<b>BENEFICIARY'S INFORMATION</b>						
21. BENEFICIARY'S ID	9(9)	C	9	153-161	IF BENEFICIARY ID TYPE = "1", ENTER BENEFICIARY'S FEIN. IF ID TYPE = "2" ENTER BENEFICIARY'S SSN.	*
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		

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7B**



# EXHIBIT G

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807BY18**

RECORD TYPE: FORM

**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
26. TOWN	X(13)	C	13	270-282		*
27. STATE	X(2)	C	2	283-284		*
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	*
<b>CONTRIBUTOR'S INFORMATION</b>						
21. CONTRIBUTOR'S ID	9(9)	C	9	311-319	IF CONTRIBUTOR ID TYPE = "1", ENTER CONTRIBUTOR'S FEIN. IF ID TYPE = "2" ENTER CONTRIBUTOR'S SSN.	*
32. RELATIONSHIP	X(10)	C	10	320-329		*
33. NAME	X(30)	C	30	330-359	<b>REQUIRED ONLY FOR CORPORATIONS</b>	*
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	
<b>BREAKDOWN OF AMOUNT DISTRIBUTED</b>						
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	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7B**



# EXHIBIT G

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807BY18**

RECORD TYPE: FORM

**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
53. FILLER	X(214)	C	214	548-761	SPACES	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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. <b>REQUIRED ONLY FOR INDIVIDUALS.</b>	*
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 FIELD 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 2018**  
**FORM 480.7B**





<b>Formulario 480.7B</b> Form Rev. 07.18		<b>GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO</b> Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - CUENTA DE APORTACIÓN EDUCATIVA</b> INFORMATIVE RETURN - EDUCATIONAL CONTRIBUTION ACCOUNT		Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	
AÑO CONTRIBUTIVO: TAXABLE YEAR: <b>2018</b>		<input type="checkbox"/> Enmendado - Amended: ( DD / MM /AAAA )			
<b>INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION</b>		<b>Descripción - Description</b>		<b>Cantidad - Amount</b>	
Num. de Identificación Patronal - Employer Identification Number		1. Balance Total de la Cuenta a Principio de Año - Total Balance of the Account at the Beginning of the Year		8. Desglose de Cantidad Distribuida Breakdown of Amount Distributed	
Nombre - Name		2. Aportaciones Durante el Año Contributivo - Contributions During the Taxable Year		A. Aportaciones Contributions	
Dirección - Address		3. Aportaciones Vía Transferencia Rollover Contributions		B. Incremento Increase	
Código Postal - Zip Code		4. Retiros Vía Transferencia Rollover Withdrawals		(1) Intereses Tributables Taxable Interest	
<input type="checkbox"/> <b>INFORMACIÓN DEL BENEFICIARIO - BENEFICIARY'S INFORMATION</b>		5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		(2) Intereses Exentos Exempt Interest	
Num. de Seguro Social - Social Security No.		6. Contribución Retenida sobre Intereses (17%) Tax Withheld from Interest (17%)		(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
Fecha de Nac. - Date of Birth		7. Contribución Retenida sobre Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (17%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)		(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico	
Nombre - Name		Número Control Informativa Original Control No. Original Informative Return		C. Pagado por Adelantado (8%) bajo la Sección 1023.24 Prepaid (8%) under Section 1023.24	
Dirección - Address		Razones para el Cambio - Reasons for the Change		D. Total (Suma líneas 8A a la 8C) Total (Add lines 8A through 8C)	
Código Postal - Zip Code					
<input type="checkbox"/> <b>INFORMACIÓN DE QUIEN APORTA - CONTRIBUTOR'S INFORMATION</b>					
Num. de Seguro Social - Social Security No.					
Parentesco - Relationship					
Nombre - Name					
Dirección - Address					
Código Postal - Zip Code					
Número Control Control Number					
FECHA DE RADICACIÓN: 28 DE FEBRERO O 30 DE AGOSTO, SEGUN APLIQUE, VEA INSTRUCCIONES FILING DATE: FEBRUARY 28 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS		Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias al beneficiario o a quien aporta, según aplique. Conserve copia para sus récords. - Send to Department of the Treasury electronically. Deliver two copies to beneficiary or contributor, whoever applies. Keep copy for your records.			

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7B**

# EXHIBIT H

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807CY18**

RECORD TYPE: FORM

**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. PAYEE ID TYPE	X(1)	C	1	11-11	1" = FEIN, "2" = SSN.	*
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(9)	C	9	22-30	SPACES	*
<b>PAYER'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	31-31	"1" = FEIN, "2" = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
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	*
<b>PAYEE'S INFORMATION</b>						
21. PAYEE'S ID	9(9)	C	9	167-175	IF PAYEE ID TYPE = "1", ENTER PAYEE'S FEIN. IF ID TYPE = "2" ENTER PAYEE'S SSN.	*
22. ACCOUNT NUMBER	X(20)	C	20	176-195		*
23. NAME	X(30)	C	30	196-225	<b>REQUIRED ONLY FOR CORPORATIONS</b>	*
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 FIELD

**TAXABLE YEAR 2018  
FORM 480.7C**



# EXHIBIT H

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807CY18**

RECORD TYPE: FORM

**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	
36. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (20%)	9(10)V99	C	12	359-370	SEE FORM 480.7C ITEM 6	
37. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (10%)	9(10)V99	C	12	371-382	SEE FORM 480.7C ITEM 7	
38. TAX WITHHELD FROM DIST. RETIREMENT SAVINGS ACCOUNT PROGRAM (10%)	9(10)V99	C	12	383-394	SEE FORM 480.7C ITEM 12	
39. TAX WITHHELD ROLLOVER RETIREMENT SAV. ACCT.PROG. TO A NON DED. IRA (10%)	9(10)V99	C	12	395-406	SEE FORM 480.7C ITEM 13	
40. TAX WITHHELD FROM NONRESIDENT'S 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	
42. AMOUNT OVER WHICH A PREPAYMENT WAS MADE UNDER SECTION 1023.21, 1081.01(b)(9) OR 1012D(b)(5)	9(10)V99	C	12	431-442	SEE FORM 480.7C ITEM 18	
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	*
49. TAX WITHHELD FROM ROLLOVER OF A QUALIFIED PLAN TO NON DEDUCTIBLE IRA	9(10)V99	C	12	528-539	SEE FORM 480.7C ITEM 11	
50. TAX WITHHELD FROM OTHER DISTRIBUTION	9(10)V99	C	12	540-551	SEE FORM 480.7C ITEM 15	
51. FILLER	X(12)	C	12	552-563	SPACES	
52. TAX WITHHELD FROM OTHER DISTRIBUTIONS OF QUALIFIED PLANS (10%)	9(10)V99	C	12	564-575	SEE FORM 480.7C ITEM 9	
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.	

\* REQUIRED FIELD

**TAXABLE YEAR 2018  
FORM 480.7C**



# EXHIBIT H

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807CY18**

RECORD TYPE: FORM

**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
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 EMPLOYER 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.	
<b>ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA</b>						
65. A- EXEMPT	9(10)V99	C	12	945-956	SEE FORM 480.7C ITEM 21A	
66. B- TAXABLE	9(10)V99	C	12	957-968	SEE FORM 480.7C ITEM 21B	
C- AMOUNT OVER WHICH A PREPAYMENT	9(10)V99	C	12	969-980	SEE FORM 480.7C ITEM 21C	
67. WAS MADE						
68. D- AFTER-TAX CONTRIBUTIONS (MARIA)	9(10)V99	C	12	981-992	SEE FORM 480.7C ITEM 21D	
69. E- TOTAL (ADD LINES 20A THROUGH 20D)	9(10)V99	C	12	993-1004	SEE FORM 480.7C ITEM 21E	
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 22	
71. AMOUNT DISTRIBUTED EXEMPT INCOME	9(10)V99	C	12	1017-1028	SEE FORM 480.7C ITEM 20	
72. FILLER	X(1385)	C	1385	1029-2413	SPACES	*
73. 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.	
74. TAX WITHHELD FROM PERIODIC PAYMENTS OF QUALIFIED OR GOVERNMENTAL PLANS	9(10)V99	C	12	2426-2437	SEE FORM 480.7C ITEM 5	
75. DATE ON WHICH YOU STARTED TO RECEIVE THE PENSION	X(8)	C	8	2438-2445	ENTER THE MONTH, DAY AND 4 DIGIT YEARS, (MMDDYYYY).	
76. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FIELD MUST BE COMPLETED WHEN FILING AMENDED FORM	
77. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
78. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELD

**TAXABLE YEAR 2018  
FORM 480.7C**



<b>Formulario 480.7C</b> Form Rev. 07.18		GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - PLANES DE RETIRO Y ANUALIDADES</b> INFORMATIVE RETURN - RETIREMENT PLANS AND ANNUITIES <b>AÑO CONTRIBUTIVO - TAXABLE YEAR: 2018</b>			
<input type="checkbox"/> Enmendado - Amended: (DD / ME / AÑO)				Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number	
<b>INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION</b>		<b>INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>		<b>INFORMACIÓN DEL PLAN - PLAN'S INFORMATION</b>	
Num. de Identificación Patronal - Employer Identification No.		Num. de Seguro Social - Social Security No.		Num. 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 encajonado correspondiente: - Check the corresponding box:					
<b>Forma de Distribución: - Form of Distribution:</b> <input type="checkbox"/> Total Lump Sum <input type="checkbox"/> Parcial Partial <input type="checkbox"/> Pagos Periódicos Periodic Payments		<b>Tipo de Plan o Anualidad: - Plan or Annuity Type:</b> <input type="checkbox"/> Gubernamental Governmental <input type="checkbox"/> Privado Calificado Qualified Private <input type="checkbox"/> No Calificado Non Qualified <input type="checkbox"/> Anualidad Fija Fixed Annuity <input type="checkbox"/> Anualidad Variable Variable Annuity			
<b>Descripción - Description</b>		<b>Cantidad - Amount</b>		<b>Distribuciones - Distributions</b>	
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. Ingresos Exentos Exempt income	
6. Contribución Retenida sobre una Distribución Total (20%) Tax Withheld from Lump Sum Distributions (20%)				21. 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 Maria	
7. Contribución Retenida sobre una Distribución Total (10%) Tax Withheld from Lump Sum Distributions (10%)				A. Eventos Exempt	
8. Contribución Retenida sobre Distribuciones de Planes No Calificados - Tax Withheld from Distributions of Non Qualified Plans				B. Tributables Taxable	
9. Contribución Retenida sobre Otras Distribuciones de Planes Calificados (10%) - Tax Withheld from Other Distributions of Qualified Plans (10%)				C. Cantidad sobre la cual se Pagó por Adelantado Amount over which a Prepayment was Made	
10. Contribución Retenida sobre Anualidades Tax Withheld from Annuities				D. Aportaciones Voluntarias After-Tax Contributions	
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				E. Total (Suma líneas 21A a la 21D) Total (Add lines 21A through 21D)	
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. 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 Maria	
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%)				23. Código de Distribución Distribution Code <input type="checkbox"/> <input type="checkbox"/>	
14. Contribución Retenida sobre Distribuciones a No Residentes - Tax Withheld from Nonresident's Distributions				Razones para el Cambio Reasons for the Change	
15. Contribución Retenida sobre Otras Distribuciones Tax Withheld from Other Distributions					
Número de Cuenta Account Number		Número de Control Control Number		Número de Control de la Declaración Informativa Original Control Number of Original Informative Return	
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.					

\* REQUIRED FIELD

**TAXABLE YEAR 2018**  
**FORM 480.7C**

# EXHIBIT I

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807DY18**

RECORD TYPE: RETURN

**RECORD NAME: AUTOMOBILE LEASE PAYMENTS – 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. PAYER ID TYPE	X(1)	C	1	11-11	"1" = FEIN, "2" = SSN.	*
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(9)	C	9	22-30	SPACES	*
<b>PAYEE'S INFORMATION</b>						
11. PAYEE ID TYPE	X(1)	C	1	31-31	"1" = FEIN, "2" = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYEE ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
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	*
<b>PAYER'S INFORMATION</b>						
21. PAYER'S ID	9(9)	C	9	167-175	IF PAYER ID TYPE = "1", ENTER PAYER'S FEIN. IF ID TYPE = "2" ENTER PAYER'S SSN.	*
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 2018  
FORM 480.7D**





# EXHIBIT I

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807DY18**

RECORD TYPE: RETURN

**RECORD NAME: AUTOMOBILE LEASE PAYMENTS – 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	
55. PAYMENT THAT CONSTITUTES INTEREST - 8	9(10)V99	C	12	662-673	SEE FORM 480.7D ITEM 8	

\*REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7D**



# EXHIBIT I

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F4807DY18**

RECORD TYPE: RETURN

**RECORD NAME: AUTOMOBILE LEASE PAYMENTS – FORM TYPE 480.7D**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER




FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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 FIELD 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 2018  
FORM 480.7D**





<b>Formulario 480.7D</b> Form Rev. 07.18		GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO Departamento de Hacienda - Department of the Treasury <b>DECLARACIÓN INFORMATIVA - PAGOS POR ARRENDAMIENTO DE AUTOMÓVILES</b> INFORMATIVE RETURN - AUTOMOBILE LEASE PAYMENTS			
<b>AÑO CONTRIBUTIVO:</b> 2018 TAXABLE YEAR:	<input type="checkbox"/> Enmendado - Amended: (DD / MM / AAAA)	Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number			
<b>INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</b>					
Número de Identificación Patronal - Employer Identification Number		Nombre - Name			
Dirección - Address		Código Postal - Zip Code			
<b>INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION</b>					
Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number		Tipo - Type 1 <input type="checkbox"/> Individuo - Individual      3 <input type="checkbox"/> Sociedad - Partnership 2 <input type="checkbox"/> Corporación - Corporation      4 <input type="checkbox"/> 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.		

\*REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7D**

# EXHIBIT J

FILE DESCRIPTION

DATE: OCTOBER 2018

PAGE: 1 OF 1

**FILE NAME: F4805Y18**

RECORD TYPE: SUMMARY

**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. <b>CONTROL NUMBER</b>	9(9)	C	9	2-10	<b>ENTER ZEROES</b>	*
3. FILLER	X(2)	C	2	1-12	PACES	*
4. <b>FORM TYPE</b>	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	4-14	2= SUMMARY	*
6. <b>DOCUMENT TYPE</b>	X	C	1	15-15	ENTER: O = ORIGINAL A = AMENDED X = DELETE	*
7. FILLER	X(2)	C	2	16-17	PACES	*
8. <b>TAXABLE YEAR</b>	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2017	*
9. FILLER	X	C	1	22-22	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
10. <b>PAYER ID TYPE</b>	X(1)	C	1	23-23	"1" = FEIN, "2" = SSN., "3" = ITIN.	*
11. IDENTIFICATION NUMBER	9(9)	C	9	24-32	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN. . IF ID TYPE = "3" ENTER IDENTIFICATION NUMBER ITIN.	*
12. NAME	X(30)	C	30	3-62		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	63-97	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	98-132	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	133-145		*
16. STATE	X(2)	C	2	146-147		*
17. ZIP-CODE	9(5)	C	5	148-152		*
18. ZIP-CODE EXTENSION	9(4)	C	4	153-156	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	157-158	SPACES	*
20. NUMBER OF DOCUMENTS	9(10)	C	10	159-168	NUMBER OF DOCUMENTS BY TYPE OF FORM. RIGHT JUSTIFIED	*
21. TOTAL AMOUNT WITHHELD	9(13)V99	C	15	169-183	TOTAL AMOUNT WITHHELD BY TYPE OF FORM	*
22. TOTAL AMOUNT PAID	9(13)V99	C	15	184-198	TOTAL PAID BY TYPE OF FORM	*
23. <b>TYPE OF TAXPAYER</b>	X	C	1	199-199	I= INDIVIDUAL P= PARTNERSHIP C= CORPORATION T= TRUST O= OTHERS	*
24. <b>PENALTY WITHHELD</b>	9(13)V99	C	15	200-214	COMPLETE ONLY IF FORM TYPE = "4" WITH TOTAL PENALTY WITHHELD FROM ALL 480.7 FORMS. FOR ALL OTHER FORMS FILL WITH ZEROS.	*
25. FILLER	X(2231)	C	2231	215-2445	SPACES	*
26. FILLER	9(9)	C	9	2446-2454	ZEROS	*
27. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
28. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\*REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.5**



**Formulario 480.5**Form  
Rev. 08.18

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

**AÑO CONTRIBUTIVO:**  
 TAXABLE YEAR: **2018**

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

**Núm. Confirmación de Radicación Electrónica**  
 Electronic Filing Confirmation No.

**Número de Identificación Patronal - Employer Identification Number**

**Clase de Contribuyente - Type of Taxpayer**

☐ **Individuo**  
 Individual

☐ **Sociedad**  
 Partnership

☐ **Corporación**  
 Corporation

☐ **Sucesión o Fideicomiso**  
 Estate or Trust

☐ **Otros**  
 Others

**Nombre del Pagador - Payer's Name**

**Dirección - Address**

**Código Postal - Zip Code**

**Total de Formularios - Total Forms**

**Cantidad Retenida - Amount Withheld**

**Cantidad Total Pagada - Total Amount Paid**

**Penalidad Retenida - Penalty Withheld**

**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

\*REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.5**



# EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4806B1Y18**

RECORD TYPE: RETURN

**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(5)	C	5	22-26	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	27-27	"1" = FEIN, "2" = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(09)	C	9	48-56	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
14. BUSINESS NAME	X(30)	C	30	57-86		*
15. WITHHOLDING AGENT'S NAME	X(30)	C	30	87-116		*
16. TELEPHONE	9(10)	C	10	117-126	TELEPHONE NUMBER 1	*
17. POSTAL ADDRESS 1	X(35)	C	35	127-161	POSTAL ADDRESS 1	*
18. POSTAL ADDRESS 2	X(35)	C	35	162-196	POSTAL ADDRESS2	
19. TOWN	X(13)	C	13	197-209		*
20. STATE	X(2)	C	2	210-211		*
21. ZIP-CODE	9(5)	C	5	212-216	ZEROS, IF NOT AVAILABLE	*
22. ZIP-CODE EXTENSION	9(4)	C	4	217-220	ZEROS, IF NOT AVAILABLE	
23. FILLER	X(2)	C	2	221-222	SPACES	*
24. PHYSICAL ADDRESS 1	X(35)	C	35	223-257	PHYSICAL ADDRESS 1	*
25. PHYSICAL ADDRESS 2	X(35)	C	35	258-292	PHYSICAL ADDRESS2	
26. TOWN	X(13)	C	13	293-305		*
27. STATE	X(2)	C	2	306-307		*
28. ZIP-CODE	9(5)	C	5	308-312	ZEROS, IF NOT AVAILABLE	*
29. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.6B.1**



# EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4806B1Y18**

RECORD TYPE: RETURN

**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
30. CHANGE OF ADDRESS	X	C	1	317-317	BLANK N =NO Y = YES	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
<b>SERVICES RENDERED BY INDIVIDUALS</b>						
32. AMOUNT PAID	9(10)V99	C	12	368-379	SEE FORM 480.6B.1 ITEM 1, COLUMN 1	
33. TAX WITHHELD	9(10)V99	C	12	380-391	SEE FORM 480.6B.1 ITEM 1, COLUMN 2	
34. FILLER	9(60)	C	60	392-451	ZEROS	
<b>SERVICES RENDERED BY CORPORATION AND PARTNERSHIP</b>						
35. AMOUNT PAID	9(10)V99	C	12	452-463	SEE FORM 480.6B.1 ITEM 2, COLUMN 1	
36. TAX WITHHELD	9(10)V99	C	12	464-475	SEE FORM 480.6B.1 ITEM 2, COLUMN 2	
37. FILLER	9(60)	C	60	476-535	ZEROS	
<b>JUDICIAL OR EXTRAJUDICIAL INDEMNIFICATION</b>						
38. AMOUNT PAID	9(10)V99	C	12	536-547	SEE FORM 480.6B.1 ITEM 3, COLUMN 1	
39. TAX WITHHELD	9(10)V99	C	12	548-559	SEE FORM 480.6B.1 ITEM 3, COLUMN 2	
40. FILLER	9(60)	C	60	560-619	ZEROS	
41. FILLER	9(168)	C	168	620-787	ZEROS	*
<b>INTEREST UNDER SECTION 1023.04 (EXCEPT IRA AND EDUCATIONAL CONTRIB.</b>						
42. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1 ITEM 7, COLUMN 1	
43. TAX WITHHELD	9(10)V99	C	12	800-811	SEE FORM 480.6B.1 ITEM 7, COLUMN 2	
44. FILLER	9(60)	C	60	812-871	ZEROS	
<b>DIVIDENDS SUBJECT TO 15%</b>						
45. AMOUNT PAID	9(10)V99	C	12	872-883	SEE FORM 480.6B.1 ITEM 4, COLUMN 1	
46. TAX WITHHELD	9(10)V99	C	12	884-895	SEE FORM 480.6B.1 ITEM 4, COLUMN 2	
47. FILLER	9(60)	C	60	896-955	ZEROS	
<b>DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 8 OF JANUARY 24, 1987</b>						
48. AMOUNT PAID	9(10)V99	C	12	956-967	SEE FORM 480.6B.1 ITEM 9, COLUMN 1	
49. TAX WITHHELD	9(10)V99	C	12	968-979	SEE FORM 480.6B.1 ITEM 9, COLUMN 2	
50. FILLER	9(60)V99	C	60	980-1039	ZEROS	
<b>INTEREST UNDER SECTION 1023.05(b)</b>						
51. AMOUNT PAID	9(10)V99	C	12	1040-1051	SEE FORM 480.6B.1 ITEM 8, COLUMN 1	
52. TAX WITHHELD	9(10)V99	C	12	1052-1063	SEE FORM 480.6B.1 ITEM 8, COLUMN 2	
53. FILLER	9(60)	C	60	1064-1123	ZEROS	
<b>COMPENSATION PAID BY SPORT'S TEAMS</b>						

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6B.1**



# EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4806B1Y18**

RECORD TYPE: RETURN

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

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. AMOUNT PAID	9(10)V99	C	12	1124-1135	SEE FORM 480.6B.1 ITEM 6, COLUMN 1	
55. TAX WITHHELD	9(10)V99	C	12	1136-1147	SEE FORM 480.6B.1 ITEM 6, COLUMN 2	
56. FILLER	9(60)	C	60	1148-1207	ZEROS	
<b>OTHER PAYMENTS</b>						
57. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1 ITEM 11, COLUMN 1	
58. TAX WITHHELD	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1 ITEM 11, COLUMN 2	
59. FILLER	9(60)	C	60	1232-1291	ZEROS	
<b>TOTAL</b>						
60. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1 TOTAL COLUMN 1	
61. TAX WITHHELD	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1 TOTAL COLUMN 2	
62. FILLER	9(12)	C	12	1316-1327	ZEROS	
<b>DEPOSITS AND TAX WITHHELD RELATION</b>						
<b>JANUARY</b>						
63. AMOUNT PAID	9(10)V99	C	12	1328-1339		
64. TAX WITHHELD	9(10)V99	C	12	1340-1351		
65. FILLER	9(24)	C	24	1352-1375	ZEROS	
<b>FEBRUARY</b>						
66. AMOUNT PAID	9(10)V99	C	12	1376-1387		
67. TAX WITHHELD	9(10)V99	C	12	1388-1399		
68. FILLER	9(24)	C	24	1400-1423	ZEROS	
<b>MARCH</b>						
69. AMOUNT PAID	9(10)V99	C	12	1424-1435		
70. TAX WITHHELD	9(10)V99	C	12	1436-1447		
71. FILLER	9(24)	C	24	1448-1471	ZEROS	
<b>APRIL</b>						
72. AMOUNT PAID	9(10)V99	C	12	1472-1483		
73. TAX WITHHELD	9(10)V99	C	12	1484-1495		
74. FILLER	9(24)	C	24	1496-1519	ZEROS	
<b>MAY</b>						
75. AMOUNT PAID	9(10)V99	C	12	1520-1531		
76. TAX WITHHELD	9(10)V99	C	12	1532-1543		
77. FILLER	9(24)	C	24	1544-1567	ZEROS	
<b>JUNE</b>						
78. AMOUNT PAID	9(10)V99	C	12	1568-1579		
79. TAX WITHHELD	9(10)V99	C	12	1580-1591		
80. FILLER	9(24)	C	24	1592-1615	ZEROS	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6B.1**



# EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4806B1Y18**

RECORD TYPE: RETURN

**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
<b>JULY</b>						
81. AMOUNT PAID	9(10)V99	C	12	1616-1627		
82. TAX WITHHELD	9(10)V99	C	12	1628-1639		
83. FILLER	9(24)	C	24	1640-1663	ZEROS	
<b>AUGUST</b>						
84. AMOUNT PAID	9(10)V99	C	12	1664-1675		
85. TAX WITHHELD	9(10)V99	C	12	1676-1687		
86. FILLER	9(24)	C	24	1688-1711	ZEROS	
<b>SEPTEMBER</b>						
87. AMOUNT PAID	9(10)V99	C	12	1712-1723		
88. TAX WITHHELD	9(10)V99	C	12	1724-1735		
89. FILLER	9(24)	C	24	1736-1759	ZEROS	
<b>OCTOBER</b>						
90. AMOUNT PAID	9(10)V99	C	12	1760-1771		
91. TAX WITHHELD	9(10)V99	C	12	1772-1783		
92. FILLER	9(24)	C	24	1784-1807	ZEROS	
<b>NOVEMBER</b>						
93. AMOUNT PAID	9(10)V99	C	12	1808-1819		
94. TAX WITHHELD	9(10)V99	C	12	1820-1831		
95. FILLER	9(24)	C	24	1832-1855	ZEROS	
<b>DECEMBER</b>						
96. AMOUNT PAID	9(10)V99	C	12	1856-1867		
97. TAX WITHHELD	9(10)V99	C	12	1868-1879		
98. FILLER	9(24)	C	24	1880-1903	ZEROS	
<b>TOTALS</b>						
99. FILLER	9(12)	C	12	1904-1915	ZEROS	
100. TAX WITHHELD	9(10)V99	C	12	1916-1927	SEE FORM 480.B1 ITEM 1, Part II	
101. FILLER	9(12)	C	12	1928-1939	ZEROS	
102. FILLER	X(12)	C	12	1940-1951	SPACES	*
103. TOTAL TAX WITHHELD AFTER THE CREDIT FOR TAX ON DEEMED DIVIDENDS	9(10)V99	C	12	1952-1963	SEE FORM 480.B1 ITEM 3, Part II	
104. FILLER	9(12)	C	12	1964-1975	ZEROS	
105. CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.13)	9(10)V99	C	12	1976-1987	SEE FORM 480.B1 ITEM 2, Part II	
<b>DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL Act %</b>						
106. AMOUNT PAID	9(10)V99	C	12	1988-1999	SEE FORM 480.6B.1 ITEM 5, COLUMN 1	
107. TAX WITHHELD	9(10)V99	C	12	2000-2011	SEE FORM 480.6B.1 ITEM 5, COLUMN 2	
108. FILLER	9(60)	C	60	2012-2071	ZEROS	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6B.1**



# EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4806B1Y18**

RECORD TYPE: RETURN

**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
109. AMOUNT PAID REIMBURSED EXPENSES	9(10)V99	C	12	2072-2083		
110. FILLER	9(12)	C	12	2084-2095	ZEROS	
<b>ELIGIBLE DIVIDENDS UNDER ACT 14-2017</b>						
111. AMOUNT PAID	9(10)V99	C	12	2096-2107	SEE FORM 480.6B.1 ITEM 10, COLUMN 1	
112. TAX WITHHELD	9(10)V99	C	12	2108-2119	SEE FORM 480.6B.1 ITEM 10, COLUMN 2	
113. FILLER	9(60)	C	60	2120-2179	ZEROS	
114. RESPONSIBILITY OF PAYMENT TO HEALTH PROVIDERS	9(10)V99	C	12	2180-2191		
115. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48	9(10)V99	C	12	2192-2203		
116. TOTAL FORMS 480.6B	9(10)	C	10	2204-2213		
117. FILLER	X(232)	C	232	2214-2445	SPACES	*
118. FILLER	9(9)	C	9	2446-2454	ZEROS	*
119. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
120. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.6B.1**





<b>Formulario 480.6B.1</b> Form Rev. 25 sep 18		20 <span style="font-size: 1.5em;">  </span> <b>Gobierno de Puerto Rico - Government of Puerto Rico</b> <b>Departamento de Hacienda - Department of the Treasury</b>		20 <span style="font-size: 1.5em;">  </span>		Número de Confirmación de Radicación Electrónica  <input type="checkbox"/> ENVIADO - AWAYED  <b>Sello de Recibido</b>	
		<b>ESTADO DE RECONCILIACIÓN ANUAL DE INGRESOS SUJETOS A RETENCIÓN</b> Annual Reconciliation Statement of Income Subject to Withholding					
Número de Identificación Patronal Employer Identification Number		Clase de Industria o Negocio Type of Industry or Business		Cambio de Dirección Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No		Total Formularios 480.6B Total Forms 480.6B	
Nombre del Agente Retenedor - Withholding Agent's Name							
Dirección Postal - Postal Address				Dirección Física - Physical Address			
Código Postal - Zip Code							
Responsabilidad de Pago a Proveedores de Salud Responsibility of Payment to Health Providers				Gastos Reembolsados Reimbursed Expenses		Aportación Especial por Servicios Profesionales y Consultivos bajo la Ley 48-2013 Special Contribution for Professional and Advisory Services under Act 48-2013	

<b>Parte I - Part I</b> <b>Resumen de los Formularios 480.6B por Clase de Ingreso - Summary of Forms 480.6B per Type of Income</b>			
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Contribución Retenida Tax Withheld	
1. Servicios Prestados por Individuos - Services Rendered by Individuals			
2. Servicios Prestados por Corporaciones y Sociedades - Services Rendered by Corporations and Partnerships			
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 Sports 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 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			
<b>TOTAL</b>			

<b>Parte II - Part II</b> <b>Reconciliación de Contribución Retenida Mensualmente - Monthly Tax Withheld Reconciliation</b>		
Mes - Month	Cantidad Pagada - Amount Paid	Contribución Retenida - Tax Withheld
Enero - January		
Febrero - February		
Marzo - March		
Abril - April		
Mayo - May		
Junio - June		
Julio - July		
Agosto - August		
Septiembre - September		
Octubre - October		
Noviembre - November		
Diciembre - December		
1. Total		
2. Crédito por contribución sobre Dividendos Implícitos (Sección 1062.13) Credit for tax on Deemed Dividends (Section 1062.13)		
3. Total de contribución retenida luego del crédito por contribución sobre Dividendos Implícitos Total tax withheld after the credit for tax on Deemed Dividends		

**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 \_\_\_\_\_

Conservación: Diez (10) años - Retention: Ten (10) years

\* REQUIRED FIELDS

## TAXABLE YEAR 2018

## FORM 480.6B.1



# EXHIBIT L

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F48030Y18**

RECORD TYPE: RETURN

**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(5)	C	5	22-26	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	27-27	"1" = FEIN, "2" = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(09)	C	9	48-56	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
14. WITHHOLDING AGENT'S NAME	X(30)	C	30	57-86		*
15. TELEPHONE	9(10)	C	10	87-96	TELEPHONE NUMBER 1	*
16. POSTAL ADDRESS 1	X(35)	C	35	97-131	POSTAL ADDRESS 1	*
17. POSTAL ADDRESS 2	X(35)	C	35	132-166	POSTAL ADDRESS2	
18. TOWN	X(13)	C	13	167-179		*
19. STATE	X(2)	C	2	180-181		*
20. ZIP-CODE	9(5)	C	5	182-186	ZEROS, IF NOT AVAILABLE	*
21. ZIP-CODE EXTENSION	9(4)	C	4	187-190	ZEROS, IF NOT AVAILABLE	
22. FILLER	X(2)	C	2	191-192	SPACES	*
23. PHYSICAL ADDRESS 1	X(35)	C	35	193-227	PHYSICAL ADDRESS 1	*
24. PHYSICAL ADDRESS 2	X(35)	C	35	228-262	PHYSICAL ADDRESS2	
25. TOWN	X(13)	C	13	263-275		*
26. STATE	X(2)	C	2	276-277		*
27. ZIP-CODE	9(5)	C	5	278-282	ZEROS, IF NOT AVAILABLE	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.30**



# EXHIBIT L

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F48030Y18**

RECORD TYPE: RETURN

**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
28. ZIP-CODE EXTENSION	9(4)	C	4	283-286	ZEROS, IF NOT AVAILABLE	
29. CHANGE OF ADDRESS	X	C	1	287-287	BLANK N =NO Y = YES	
30. E-MAIL	X(50)	C	50	288-337	E-MAIL ADDRESS	
<b>SALARIES, WAGES OR COMPENSATION</b>						
31. AMOUNT PAID	9(10)V99	C	12	338-349	SEE FORM 480.30 ITEM 1, COLUMN 1	
32. TAX WITHHELD	9(10)V99	C	12	350-361	SEE FORM 480.30 ITEM 1, COLUMN 2	
33. FILLER	9(60)	C	60	362-421	ZEROS	
<b>PAYMENTS FOR SERVICES RENDERED BY INDEPENDENT CONTRACTORS</b>						
34. AMOUNT PAID	9(10)V99	C	12	422-433	SEE FORM 480.30 ITEM 2, COLUMN 1	
35. TAX WITHHELD	9(10)V99	C	12	434-445	SEE FORM 480.30 ITEM 2, COLUMN 2	
36. FILLER	9(60)	C	60	446-505	ZEROS	
<b>SALE OF PROPERTY</b>						
37. AMOUNT PAID	9(10)V99	C	12	506-517	SEE FORM 480.30 ITEM 4, COLUMN 1	
38. TAX WITHHELD	9(10)V99	C	12	518-529	SEE FORM 480.30 ITEM 4, COLUMN 2	
39. FILLER	9(60)	C	60	530-589	ZEROS	
<b>DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL ACT %</b>						
40. AMOUNT PAID	9(10)V99	C	12	590-601	SEE FORM 480.30 ITEM 7, COLUMN 1	
41. TAX WITHHELD	9(10)V99	C	12	602-613	SEE FORM 480.30 ITEM 7, COLUMN 2	
42. FILLER	9(60)	C	60	614-673	ZEROS	
<b>ROYALTIES</b>						
43. AMOUNT PAID	9(10)V99	C	12	674-685	SEE FORM 480.30 ITEM 8, COLUMN 1	
44. TAX WITHHELD	9(10)V99	C	12	686-697	SEE FORM 480.30 ITEM 8, COLUMN 2	
45. FILLER	9(60)	C	60	698-757	ZEROS	
<b>INTEREST</b>						
46. AMOUNT PAID	9(10)V99	C	12	758-769	SEE FORM 480.30 ITEM 10, COLUMN 1	
47. TAX WITHHELD	9(10)V99	C	12	770-781	SEE FORM 480.30 ITEM 10, COLUMN 2	
48. FILLER	9(60)	C	60	782-841	ZEROS	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.30**



# EXHIBIT L

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F48030Y18**

RECORD TYPE: RETURN

**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
<b>RENTS</b>						
49. AMOUNT PAID	9(10)V99	C	12	842-853	SEE FORM 480.30 ITEM 11, COLUMN 1	
50. TAX WITHHELD	9(10)V99	C	12	854-865	SEE FORM 480.30 ITEM 11, COLUMN 2	
51. FILLER	9(60)	C	60	866-925	ZEROS	
<b>COMPENSATION PAID BY SPORT'S TEAMS</b>						
52. AMOUNT PAID	9(10)V99	C	12	926-937	SEE FORM 480.30 ITEM 3, COLUMN 1	
53. TAX WITHHELD	9(10)V99	C	12	938-949	SEE FORM 480.30 ITEM 3, COLUMN 2	
54. FILLER	9(60)	C	60	950-1009	ZEROS	
<b>PUBLIC SHOWS</b>						
55. AMOUNT PAID	9(10)V99	C	12	1010-1021	SEE FORM 480.30 ITEM 12, COLUMN 1	
56. TAX WITHHELD	9(10)V99	C	12	1022-1033	SEE FORM 480.30 ITEM 12, COLUMN 2	
57. FILLER	9(60)	C	60	1034-1093	ZEROS	
<b>OTHER PAYMENTS</b>						
58. AMOUNT PAID	9(10)V99	C	12	1094-1105	SEE FORM 480.30 ITEM 13, COLUMN 1	
59. TAX WITHHELD	9(10)V99	C	12	1106-1117	SEE FORM 480.30 ITEM 13, COLUMN 2	
60. FILLER	9(60)	C	60	1118-1177	ZEROS	
<b>TOTAL</b>						
61. AMOUNT PAID	9(10)V99	C	12	1178-1189	SEE FORM 480.30 TOTAL COLUMN 1	
62. TAX WITHHELD	9(10)V99	C	12	1190-1201	SEE FORM 480.30 TOTAL COLUMN 2	
63. FILLER	9(10)V99	C	12	1202-1213	ZEROS	
<b>DEPOSITS AND TAX WITHHELD RELATION</b>						
<b>JANUARY</b>						
64. AMOUNT PAID	9(10)V99	C	12	1214-1225		
65. TAX WITHHELD	9(10)V99	C	12	1226-1237		
66. FILLER	9(24)	C	24	1238-1261	ZEROS	
<b>FEBRUARY</b>						
67. AMOUNT PAID	9(10)V99	C	12	1262-1273		
68. TAX WITHHELD	9(10)V99	C	12	1274-1285		
69. FILLER	9(24)	C	24	1286-1309	ZEROS	
<b>MARCH</b>						
70. AMOUNT PAID	9(10)V99	C	12	1310-1321		
71. TAX WITHHELD	9(10)V99	C	12	1322-1333		

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.30**



# EXHIBIT L

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F48030Y18**

RECORD TYPE: RETURN

**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
72. FILLER	9(24)	C	24	1334-1357	ZEROS	
<b>APRIL</b>						
73. AMOUNT PAID	9(10)V99	C	12	1358-1369		
74. TAX WITHHELD	9(10)V99	C	12	1370-1381		
75. FILLER	9(24)	C	24	1382-1405	ZEROS	
<b>MAY</b>						
76. AMOUNT PAID	9(10)V99	C	12	1406-1417		
77. TAX WITHHELD	9(10)V99	C	12	1418-1429		
78. FILLER	9(24)	C	24	1430-1453	ZEROS	
<b>JUNE</b>						
79. AMOUNT PAID	9(10)V99	C	12	1454-1465		
80. TAX WITHHELD	9(10)V99	C	12	1466-1477		
81. FILLER	9(24)	C	24	1478-1501	ZEROS	
<b>JULY</b>						
82. AMOUNT PAID	9(10)V99	C	12	1502-1513		
83. TAX WITHHELD	9(10)V99	C	12	1514-1525		
84. FILLER	9(24)	C	24	1526-1549	ZEROS	
<b>AUGUST</b>						
85. AMOUNT PAID	9(10)V99	C	12	1550-1561		
86. TAX WITHHELD	9(10)V99	C	12	1562-1573		
87. FILLER	9(24)	C	24	1574-1597	ZEROS	
<b>SEPTEMBER</b>						
88. AMOUNT PAID	9(10)V99	C	12	1598-1609		
89. TAX WITHHELD	9(10)V99	C	12	1610-1621		
90. FILLER	9(24)	C	24	1622-1645	ZEROS	
<b>OCTOBER</b>						
91. AMOUNT PAID	9(10)V99	C	12	1646-1657		
92. TAX WITHHELD	9(10)V99	C	12	1658-1669		
93. FILLER	9(24)	C	24	1670-1693	ZEROS	
<b>NOVEMBER</b>						
94. AMOUNT PAID	9(10)V99	C	12	1694-1705		
95. TAX WITHHELD	9(10)V99	C	12	1706-1717		
96. FILLER	9(24)	C	24	1718-1741	ZEROS	
<b>DECEMBER</b>						
97. AMOUNT PAID	9(10)V99	C	12	1742-1753		
98. TAX WITHHELD	9(10)V99	C	12	1754-1765		
99. FILLER	9(24)	C	24	1766-1789	ZEROS	
<b>TOTALS</b>						
100. FILLER	9(12)	C	12	1790-1801	ZEROS	

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.30**



# EXHIBIT L

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F48030Y18**

RECORD TYPE: RETURN

**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
101. TAX WITHHELD	9(10)V99	C	12	1802-1813	SEE PATRT II ITEM 1	
102. FILLER	9(10)V99	C	12	1814-1825	ZEROS	
103. FILLER	X(12)	C	12	1826-1837	SPACES	*
104. TOTAL TAX WITHHELD AFTER THE CREDIT FOR TAX ON DEEMED DIVIDENDS	9(10)V99	C	12	1838-1849	SEE PATRT II ITEM 3	
105. FILLER	9(12)	C	12	1850-1861	ZEROS	
<b>DIVIDENDS 10%</b>						
106. AMOUNT PAID	9(10)V99	C	12	1862-1873	SEE FORM 480.30 ITEM 5, COLUMN 1	
107. TAX WITHHELD	9(10)V99	C	12	1874-1885	SEE FORM 480.30 ITEM 5, COLUMN 2	
108. CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.11)	9(10)V99	C	12	1886-1897	ADD THIS FIELD WITH THE CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.08) FIELD 112 FOR PART II ITEM 2 CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.13)	
109. FILLER	9(60)	C	60	1898-1957	ZEROS	
<b>DIVIDENDS 15%</b>						
110. AMOUNT PAID	9(10)V99	C	12	1958-1969	SEE FORM 480.30 ITEM 6, COLUMN 1	
111. TAX WITHHELD	9(10)V99	C	12	1970-1981	SEE FORM 480.30 ITEM 6, COLUMN 2	
112. CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.08)	9(10)V99	C	12	1982-1993	ADD THIS FIELD WITH THE CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.11) FIELD 108 FOR PART II ITEM 2 CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.13)	
113. FILLER	9(60)	C	60	1994-2053	ZEROS	
114. FILLER	X(144)	C	144	2054-2197	SPACES	*
<b>ROYALTIES SUBJ. TO SPECIAL RATE UNDER INCENTIVE ACT %</b>						
115. AMOUNT PAID	9(10)V99	C	12	2198-2209	SEE FORM 480.30 ITEM 9, COLUMN 1	
116. TAX WITHHELD	9(10)V99	C	12	2210-2221	SEE FORM 480.30 ITEM 9, COLUMN 2	
117. FILLER	9(60)	C	60	2222-2281	SPACES	*
118. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48 -2013	9(10)V99	C	12	2282-2293		*
119. TOTAL FORMS	9(10)	C	10	2294-2303		
120. FILLER	X(142)	C	142	2304-2445		
121. FILLER	9(9)	C	9	2446-2454	ZEROS	*
122. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
123. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.30**



<b>Formulario 480.30</b> Form Rev. 25 sep 18	<b>20</b>	Gobierno de Puerto Rico - Government of Puerto Rico Departamento de Hacienda - Department of the Treasury	<b>20</b>	Número de Confirmación de Radicación Electrónica <input type="checkbox"/> PLANILLA ENVIADA - AMENDED RETURN <div style="border: 1px solid black; height: 100px; margin-top: 5px;"></div>
<b>PLANILLA ANUAL DE CONTRIBUCIÓN SOBRE INGRESOS RETENIDA EN EL ORIGEN - NO RESIDENTES</b> NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE				
Número de Identificación Patronal o Seguro Social Employer Identification Number or Social Security Number	Clase de Industria o Negocio Type of Industry or Business	Cambio de Dirección Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No	Total Formularios 480.30 Total Forms 480.30	
Nombre del Agente Retenedor - Withholding Agent's Name				
Dirección Postal - Postal Address		Dirección Física - Physical Address		
Código Postal - Zip Code				
Aportación Especial por Servicios Profesionales y Consultivos bajo la Ley 48-2013 - Special Contribution for Professional and Advisory Services under Act 48-2013:				
<b>Parte I - Part I</b> Resumen de los Formularios 480.30 por Clase de Ingreso - Summary of Forms 480.30 per Type of Income				
Clase de Ingreso - Type of Income		Cantidad Pagada - Amount Paid	Contribución Retenida - Tax Withheld	
1. Salarios, Jorales 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 Sports 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				
<b>Parte II - Part II</b> Reconciliación de Contribución Retenida Mensualmente - Monthly Tax Withheld Reconciliation				
Mes - Month	Cantidad Pagada - Amount Paid	Contribución Retenida - Tax Withheld		
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
1. Total				
2. Crédito por contribución sobre Dividendos Implícitos (Sección 1062.13) Credit for tax on Deemed Dividends (Section 1062.13)				
3. Total de contribución retenida luego del crédito por contribución sobre Dividendos Implícitos Total tax withheld after the credit for tax on Deemed Dividends				
<b>JURAMENTO - OATH</b>				
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.				
Firma del Agente Retenedor, Representante u Oficial Autorizado Signature of Withholding Agent, Representative or Authorized Official		Título - Title		Fecha - Date
<b>PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY</b>				
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 <input type="checkbox"/>	Dirección - Address		Firma del Especialista - Specialist's Signature	
Código Postal - Zip Code				
<b>NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT</b>				
Indique si hizo pagos por la preparación de su planilla: <input type="checkbox"/> Sí <input type="checkbox"/> 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: <input type="checkbox"/> Yes <input type="checkbox"/> No. If you answered "Yes", require the Specialist's signature and registration number.				
Conservación: Diez (10) años - Retention: Ten (10) years				

\* REQUIRED FIELDS

## TAXABLE YEAR 2018

### FORM 480.30





# EXHIBIT M

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4807B1Y18 FOR 480.7**

RECORD TYPE: RETURN

**RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF TAX WITHHELD FROM INDIVIDUAL RETIREMENT ACCOUNTS - FORM TYPE 480.7B.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 A TO INDICATE FORM 480.7.1	*
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 2018	*
10. FILLER	X(5)	C	5	22-26	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	27-27	"1" = FEIN, "2" = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(09)	C	9	48-56	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
14. BUSINESS NAME	X(30)	C	30	57-86		*
15. WITHHOLDING AGENT'S NAME	X(30)	C	30	87-116		*
16. TELEPHONE	9(10)	C	10	117-126	TELEPHONE NUMBER 1	*
17. POSTAL ADDRESS 1	X(35)	C	35	127-161	POSTAL ADDRESS 1	*
18. POSTAL ADDRESS 2	X(35)	C	35	162-196	POSTAL ADDRESS2	
19. TOWN	X(13)	C	13	197-209		*
20. STATE	X(2)	C	2	210-211		*
21. ZIP-CODE	9(5)	C	5	212-216	ZEROS, IF NOT AVAILABLE	*
22. ZIP-CODE EXTENSION	9(4)	C	4	217-220	ZEROS, IF NOT AVAILABLE	
23. FILLER	X(2)	C	2	221-222	SPACES	*
24. PHYSICAL ADDRESS 1	X(35)	C	35	223-257	PHYSICAL ADDRESS 1	*
25. PHYSICAL ADDRESS 2	X(35)	C	35	258-292	PHYSICAL ADDRESS2	
26. TOWN	X(13)	C	13	293-305		*
27. STATE	X(2)	C	2	306-307		*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7B.1 (480.7)**





# EXHIBIT M

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4807B1Y18 FOR 480.7**

RECORD TYPE: RETURN

**RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF TAX WITHHELD FROM  
INDIVIDUAL RETIREMENT ACCOUNTS - FORM TYPE 480.7B.1**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
28. ZIP-CODE	9(5)	C	5	308-312	ZEROS, IF NOT AVAILABLE	*
29. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE	
30. CHANGE OF ADDRESS	X	C	1	317-317	BLANK N =NO Y = YES	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
<b>TAX WITHHELD</b>						
32. INTERESTS (17%)	9(10)V99	C	12	368-379	SEE FORM 480.7B.1 PART I ITEM 1, COLUMN 1	
33. INCOME FROM SOURCES WITHIN P.R. (17%)	9(10)V99	C	12	380-391	SEE FORM 480.7B.1 PART I ITEM 2, COLUMN 1	
34. INCOME FROM GOVERNMENT PENSIONERS	9(10)V99	C	12	392-403	SEE FORM 480.7B.1 PART I ITEM 3, COLUMN 1	
35. INCOME FROM ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICANE MARIA	9(10)V99	C	12	404-415	SEE FORM 480.7B.1 PART I ITEM 4, COLUMN 1	
36. NONRESIDENTS	9(10)V99	C	12	416-427	SEE FORM 480.7B.1 PART I ITEM 5, COLUMN 1	
37. PENALTY WITHHELD	9(10)V99	C	12	428-439	SEE FORM 480.7B.1 PART I ITEM 6, COLUMN 1	
38. TOTAL	9(10)V99	C	12	440-451	SEE FORM 480.7B.1 PART I ITEM 7, COLUMN 1	
39. TOTAL FORMS	9(10)	C	10	452-461		
40. FILLER	X(1993)	C	1993	462-2454	SPACES	
41. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
42. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7B.1 (480.7)**



<b>Formulario 480.7B.1</b> Form Rev. 26 sep 18		20___ <b>Gobierno de Puerto Rico - Government of Puerto Rico</b> 20___ Departamento de Hacienda - Department of the Treasury <b>ESTADO DE RECONCILIACIÓN ANUAL DE CONTRIBUCIÓN RETENIDA DE CUENTAS DE RETIRO INDIVIDUAL Y CUENTAS DE APORTACIÓN EDUCATIVA</b> Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts		Número de Confirmación de Radicación Electrónica  <input type="checkbox"/> ENMIENDADO - AMENDED	
Nombre del Agente Retenedor - Withholding Agent's Name		Número de Identificación Patronal - Employer Identification Number		Sello de Recibido	
Dirección Postal - Postal Address		Dirección Física - Physical Address			
Código Postal - Zip Code					
Clase de Industria o Negocio Type of Industry or Business	Cambio de Dirección - Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No	Total de Declaraciones Informativas - Total Informative Returns <input type="checkbox"/> 480.7 <input type="checkbox"/> 480.7B			
<b>Parte I - Part I</b> <span style="float: right;">Cuenta de Retiro Individual (Formulario 480.7) - Individual Retirement Account (Form 480.7)</span>					
Tipo de Contribución Retenida Type of Tax Withheld				Contribución Retenida Tax Withheld	
1. Contribución Retenida sobre Intereses (17%) Tax Withheld from Interests (17%)					
2. Contribución Retenida sobre Ingreso de Fuentes Dentro de Puerto Rico (17%) Income Tax Withheld from Sources Within Puerto Rico (17%)					
3. Contribución Retenida sobre Ingreso de Pensionados del Gobierno (10%) Income Tax Withheld from Government Pensioners (10%)					
4. Contribución Retenida en el Origen sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María (10%) Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane Maria (10%)					
5. Contribución Retenida a No Residentes Tax Withheld at Source to Nonresidents					
6. Penalidad Retenida Penalty Withheld					
7. Subtotal de Contribución Retenida de Cuentas de Retiro Individual (Formulario 480.7) Subtotal Tax Withheld from Individual Retirement Accounts (Form 480.7)					
<b>Parte II - Part II</b> <span style="float: right;">Cuenta de Aportación Educativa (Formulario 480.7B) - Educational Contribution Account (Form 480.7B)</span>					
Tipo de Contribución Retenida Type of Tax Withheld				Contribución Retenida Tax Withheld	
8. Contribución Retenida sobre Intereses (17%) Tax Withheld from Interests (17%)					
9. Contribución Retenida sobre Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (17%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)					
10. Subtotal de Contribución Retenida de Cuentas de Aportación Educativa (Formulario 480.7B) Subtotal Tax Withheld from Educational Contribution Accounts (Form 480.7B)					
11. Total de Contribución Retenida (Suma línea 7 de la Parte I y línea 10 de la Parte II) Total Tax Withheld (Add line 7 of Part I and line 10 of Part II)					
<b>JURAMENTO - OATH</b>					
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	
Conservación: Diez (10) años - Retention: Ten (10) years					

\* REQUIRED FIELDS

# EXHIBIT N

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4807B1Y18**

RECORD TYPE: RETURN

**RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF TAX WITHHELD FROM EDUCATIONAL CONTRIBUTION ACCOUNTS - FORM TYPE 480.7B.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 B TO INDICATE FORM 480.7B.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 2018	*
10. FILLER	X(5)	C	5	22-26	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	27-27	"1" = FEIN, "2" = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(09)	C	9	48-56	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
14. BUSINESS NAME	X(30)	C	30	57-86		*
15. WITHHOLDING AGENT'S NAME	X(30)	C	30	87-116		*
16. TELEPHONE	9(10)	C	10	117-126	TELEPHONE NUMBER 1	*
17. POSTAL ADDRESS 1	X(35)	C	35	127-161	POSTAL ADDRESS 1	*
18. POSTAL ADDRESS 2	X(35)	C	35	162-196	POSTAL ADDRESS2	
19. TOWN	X(13)	C	13	197-209		*
20. STATE	X(2)	C	2	210-211		*
21. ZIP-CODE	9(5)	C	5	212-216	ZEROS, IF NOT AVAILABLE	*
22. ZIP-CODE EXTENSION	9(4)	C	4	217-220	ZEROS, IF NOT AVAILABLE	
23. FILLER	X(2)	C	2	221-222	SPACES	*
24. PHYSICAL ADDRESS 1	X(35)	C	35	223-257	PHYSICAL ADDRESS 1	*
25. PHYSICAL ADDRESS 2	X(35)	C	35	258-292	PHYSICAL ADDRESS2	
26. TOWN	X(13)	C	13	293-305		*
27. STATE	X(2)	C	2	306-307		*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7B.1 (480.7B)**



# EXHIBIT N

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4807B1Y18**

RECORD TYPE: RETURN

**RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF TAX WITHHELD FROM EDUCATIONAL CONTRIBUTION ACCOUNTS - FORM TYPE 480.7B.1**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
28. ZIP-CODE	9(5)	C	5	308-312	ZEROS, IF NOT AVAILABLE	*
29. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE	
30. CHANGE OF ADDRESS	X	C	1	317-317	BLANK N =NO Y = YES	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
<b>TAX WITHHELD</b>						
32. INTERESTS (17%)	9(10)V99	C	12	368-379	SEE FORM 480.7B.1 PART II ITEM 8, COLUMN 1	
33. INCOME FROM SOURCES WITHIN P.R. (17%)	9(10)V99	C	12	380-391	SEE FORM 480.7B.1 PART II ITEM 9, COLUMN 1	
34. TOTAL	9(10)V99	C	12	392-403	SEE FORM 480.7B.1 PART II ITEM 10, COLUMN 1	
35. TOTAL FORMS	9(10)	C	10	404-413		
36. FILLER	X(2041)	C	2041	414-2454	SPACES	
37. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
38. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018**  
**FORM 480.7B.1 (480.7B)**



<b>Formulario 480.7B.1</b> Form Rev. 26 sep 18	<b>20</b>	Gobierno de Puerto Rico - Government of Puerto Rico Departamento de Hacienda - Department of the Treasury	<b>20</b>	Número de Confirmación de Radicación Electrónica  <input type="checkbox"/> ENMENDADO - AMENDED
<b>ESTADO DE RECONCILIACIÓN ANUAL DE CONTRIBUCIÓN RETENIDA DE CUENTAS DE RETIRO INDIVIDUAL Y CUENTAS DE APORTACIÓN EDUCATIVA</b> Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts				<b>Sello de Recibido</b>
Nombre del Agente Retenedor - Withholding Agent's Name		Número de Identificación Patronal - Employer Identification Number		
Dirección Postal - Postal Address		Dirección Física - Physical Address		
Código Postal - Zip Code				
Clase de Industria o Negocio Type of Industry or Business	Cambio de Dirección - Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No		Total de Declaraciones Informativas - Total Informative Returns <input type="checkbox"/> 480.7 <input type="checkbox"/> 480.7B	

<b>Parte I - Part I</b> Cuenta de Retiro Individual (Formulario 480.7) - Individual Retirement Account (Form 480.7)	
Tipo de Contribución Retenida Type of Tax Withheld	Contribución Retenida Tax Withheld
1. Contribución Retenida sobre Intereses (17%) Tax Withheld from Interests (17%)	
2. Contribución Retenida sobre Ingreso de Fuentes Dentro de Puerto Rico (17%) Income Tax Withheld from Sources Within Puerto Rico (17%)	
3. Contribución Retenida sobre Ingreso de Pensionados del Gobierno (10%) Income Tax Withheld from Government Pensioners (10%)	
4. Contribución Retenida en el Origen sobre Distribuciones Elegibles por Razón de Extrema Emergencia a Raíz del Paso del Huracán María (10%) Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María (10%)	
5. Contribución Retenida a No Residentes Tax Withheld at Source to Nonresidents	
6. Penalidad Retenida Penalty Withheld	
7. Subtotal de Contribución Retenida de Cuentas de Retiro Individual (Formulario 480.7) Subtotal Tax Withheld from Individual Retirement Accounts (Form 480.7)	

<b>Parte II - Part II</b> Cuenta de Aportación Educativa (Formulario 480.7B) - Educational Contribution Account (Form 480.7B)	
Tipo de Contribución Retenida Type of Tax Withheld	Contribución Retenida Tax Withheld
8. Contribución Retenida sobre Intereses (17%) Tax Withheld from Interests (17%)	
9. Contribución Retenida sobre Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (17%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)	
10. Subtotal de Contribución Retenida de Cuentas de Aportación Educativa (Formulario 480.7B) Subtotal Tax Withheld from Educational Contribution Accounts (Form 480.7B)	
11. Total de Contribución Retenida (Suma línea 7 de la Parte I y línea 10 de la Parte II) Total Tax Withheld (Add line 7 of Part I and line 10 of Part II)	

<b>JURAMENTO - OATH</b>		
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

Conservación: Diez (10) años - Retention: Ten (10) years

\* REQUIRED FIELDS

## TAXABLE YEAR 2018

### FORM 480.7B.1 (480.7B)



# EXHIBIT O

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4807C1Y18**

RECORD TYPE: RETURN

**RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF TAX WITHHELD FROM RETIREMENT PLANS AND ANNUITIES - FORM TYPE 480.7C.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 R TO INDICATE FORM 480.7C.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 2018	*
10. FILLER	X(5)	C	5	22-26	SPACES	*
<b>WITHHOLDING AGENT'S INFORMATION</b>						
11. PAYER ID TYPE	X(1)	C	1	27-27	"1" = FEIN, "2" = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(09)	C	9	48-56	IF PAYER ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
14. BUSINESS NAME	X(30)	C	30	57-86		*
15. WITHHOLDING AGENT'S NAME	X(30)	C	30	87-116		*
16. TELEPHONE	9(10)	C	10	117-126	TELEPHONE NUMBER 1	*
17. POSTAL ADDRESS 1	X(35)	C	35	127-161	POSTAL ADDRESS 1	*
18. POSTAL ADDRESS 2	X(35)	C	35	162-196	POSTAL ADDRESS2	
19. TOWN	X(13)	C	13	197-209		*
20. STATE	X(2)	C	2	210-211		*
21. ZIP-CODE	9(5)	C	5	212-216	ZEROS, IF NOT AVAILABLE	*
22. ZIP-CODE EXTENSION	9(4)	C	4	217-220	ZEROS, IF NOT AVAILABLE	
23. FILLER	X(2)	C	2	221-222	SPACES	*
24. PHYSICAL ADDRESS 1	X(35)	C	35	223-257	PHYSICAL ADDRESS 1	*
25. PHYSICAL ADDRESS 2	X(35)	C	35	258-292	PHYSICAL ADDRESS2	
26. TOWN	X(13)	C	13	293-305		*
27. STATE	X(2)	C	2	306-307		*
28. ZIP-CODE	9(5)	C	5	308-312	ZEROS, IF NOT AVAILABLE	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7C.1**



# EXHIBIT O

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F4807C1Y18**

RECORD TYPE: RETURN

**RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF TAX WITHHELD FROM RETIREMENT PLANS AND ANNUITIES - FORM TYPE 480.7C.1**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
29. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE	
30. CHANGE OF ADDRESS	X	C	1	317-317	BLANK N =NO Y = YES	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
<b>TAX WITHHELD</b>						
32. PERIODIC PAYMENTS OF QUALIFIED OR GOVERNMENT PLANS	9(10)V99	C	12	368-379	SEE FORM 480.7C.1 ITEM 1	
33. LUMP SUM DISTRIBUTIONS (20%)	9(10)V99	C	12	380-391	SEE FORM 480.7C.1 ITEM 2	
34. LUMP SUM DISTRIBUTIONS (10%)	9(10)V99	C	12	392-403	SEE FORM 480.7C.1 ITEM 3	
35. DISTRIBUTIONS OF NON QUALIFIED PLANS	9(10)V99	C	12	404-415	SEE FORM 480.7C.1 ITEM 4	
36. OTHER DISTRIBUTIONS OF QUALIFIED PLANS (10%)	9(10)V99	C	12	416-427	SEE FORM 480.7C.1 ITEM 5	
37. ANNUITIES	9(10)V99	C	12	428-439	SEE FORM 480.7C.1 ITEM 6	
38. ROLLOVER OF A QUALIFIED PLAN TO NON DEDUCTIBLE IRA	9(10)V99	C	12	440-451	SEE FORM 480.7C.1 ITEM 7	
39. DISTRIBUTIONS OF RETIREMENT SAVINGS ACCOUNT PROGRAM (10%)	9(10)V99	C	12	452-463	SEE FORM 480.7C.1 ITEM 8	
40. ROLLOVER OF RETIREMENT SAVINGS ACCOUNT PROGRAM TO NON DEDUCTIBLE IRA (10%)	9(10)V99	C	12	464-475	SEE FORM 480.7C.1 ITEM 9	
41. NONRESIDENT'S DISTRIBUTIONS	9(10)V99	C	12	476-487	SEE FORM 480.7C.1 ITEM 10	
42. OTHER DISTRIBUTIONS	9(10)V99	C	12	488-499	SEE FORM 480.7C.1 ITEM 11	
43. ELIGIBLE DISTRIBUTIONS FOR REASON OF EXTREME ECONOMIC EMERGENCY DUE TO HURRICAN MARIA	9(10)V99	C	12	500-511	SEE FORM 480.7C.1 ITEM 12	
44. TOTAL	9(10)V99	C	12	512-523	SEE FORM 480.7C.1 ITEM 13	
45. TOTAL FORMS	9(10)	C	10	524-533		
46. FILLER	X(1921)	C	1921	534-2454	SPACES	
47. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
48. FILLER	9(6)	C	6	2495-2500	ZEROS	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.7C.1**





<b>Formulario 480.7C.1</b> Form Rev. 26 sep 18 	<b>20</b> ____ Gobierno de Puerto Rico - Government of Puerto Rico Departamento de Hacienda - Department of the Treasury <b>20</b> ____	<b>20</b> ____ Número de Confirmación de Radicación Electrónica	<div style="border: 1px solid black; padding: 5px; text-align: center;"> <b>ESTADO DE RECONCILIACIÓN ANUAL DE CONTRIBUCIÓN RETENIDA DE PLANES DE RETIRO Y ANUALIDADES</b>          Annual Reconciliation Statement of Tax Withheld from Retirement Plans and Annuities       </div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <input type="checkbox"/> ENMENDADO - AMENDED       </div> <div style="border: 1px solid black; padding: 5px; text-align: center; height: 100px;">         Sello de Recibido       </div>
Nombre del Agente Retenedor - Withholding Agent's Name		Número de Identificación Patronal - Employer Identification Number	
Dirección Postal - Postal Address		Dirección Física - Physical Address	
Código Postal - Zip Code			
Clase de Industria o Negocio Type of Industry or Business	Cambio de Dirección - Change of Address <input type="checkbox"/> Sí - Yes <input type="checkbox"/> No	Total de Declaraciones Informativas 480.7C Total Informative Returns 480.7C	

<b>Parte I - Part I</b> <b>Planes de Retiro y Anualidades (Formulario 480.7C) - Retirement Plans and Annuities (Form 480.7C)</b>		
Tipo de Contribución Retenida Type of Tax Withheld	Contribución Retenida Tax Withheld	
1. Contribución Retenida sobre Pagos Periódicos de Planes Calificados o Gubernamentales Tax Withheld from Periodic Payments of Qualified or Governmental Plans		
2. Contribución Retenida sobre una Distribución Total (20%) Tax Withheld from Lump Sum Distributions (20%)		
3. Contribución Retenida sobre una Distribución Total (10%) Tax Withheld from Lump Sum Distributions (10%)		
4. Contribución Retenida sobre Distribuciones de Planes No Calificados Tax Withheld from Distributions of Non Qualified Plans		
5. Contribución Retenida sobre Otras Distribuciones de Planes Calificados (10%) Tax Withheld from Other Distributions of Qualified Plans (10%)		
6. Contribución Retenida sobre Anualidades Tax Withheld from Annuities		
7. 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		
8. 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%)		
9. 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%)		
10. Contribución Retenida sobre Distribuciones a No Residentes Tax Withheld from Nonresident's Distributions		
11. Contribución Retenida sobre Otras Distribuciones Tax Withheld from Other Distributions		
12. 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 Maria		
13. Total de Contribución Retenida Total Tax Withheld		

**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

Conservación: Diez (10) años - Retention: Ten (10) years

\* REQUIRED FIELDS

TAXABLE YEAR 2018

FORM 480.7C.1





# EXHIBIT P

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F480PAY18**

RECORD TYPE: PA

**RECORD NAME: Employer Information**

**RECORD LENGTH:  
2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. RECORD IDENTIFIER	X(2)	C	2	1-2	CONSTANT "PA".	*
2. TAX YEAR	9(4)	C	4	3-6	ENTER THE TAX YEAR FOR THIS REPORT. ENTER NUMERIC CHARACTERS ONLY.	*
3. AGENT INDICATOR CODE	X(1)	C	1	7	ENTER "1" FOR AGENT. OTHERWISE, FILL WITH A BLANK.	
4. AGENT ID	X(9)	C	9	8-16	IF AGENT TYPE ID = "1", ENTER AGENT ID FEIN. IF ID TYPE = "2" ENTER AGENT ID SSN.	
5. TYPE OF FORM	X(1)	C	1	17	<b>ENTER 2 TO INDICATE FORM 480.6A.</b>	*
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	<b>ENTER: O = ORIGINAL E = AMENDED A = ADD</b>	*
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 2018  
FORM 480.PA**



# EXHIBIT P

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME: F480PAY18**

RECORD TYPE: PA

**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. AGENT TYPE ID	X(1)	C	1	259-259	"1" = FEIN, "2" = SSN.	
22. BLANK	X(2241)	C	2241	260-2500	FILL WITH BLANKS.	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.PA**



# EXHIBIT Q

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F480.SU 2018**

RECORD TYPE: SU

**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"	*
2. SUBMITTER'S IDENTIFICATION NUMBER .	X(9)	C	9	3-11	ENTER THE SUBMITTER'S IF SUBMITTER'S TYPE ID = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
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).	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.SU**



# EXHIBIT Q

FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F480.SU 2018**

RECORD TYPE: SU

**RECORD NAME: SUBMITTER INFORMATION**

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER



FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
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.	*
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.	*

\* REQUIRED FIELDS

**TAXABLE YEAR 2018  
FORM 480.SU**



## FILE DESCRIPTION

DATE: OCTOBER 2018

**FILE NAME : F480.SU 2018**

RECORD TYPE: SU

### RECORD NAME: SUBMITTER INFORMATION

**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

### \* REQUIRED FIELDS

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