

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

PUBLICATION 19-03

**DEVELOPER GUIDE
INFORMATIVE RETURNS**

**ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2019**

**Analysis and Programming Division
Rev. November 8, 2019**



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Department of the Treasury Tax System: SURI

Since December 10, 2018, all transactions related to withholding taxes are 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 (“Department”) new integrated tax program. Once fully implemented, the software will incorporate all taxes administered by the Department into a single system.

The implementation of this 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
Rollout 1 <i>(Completed)</i>	<ul style="list-style-type: none"> • <i>Sales and Use Tax (“SUT”) Subtitles D and DDD of the Puerto Rico Internal Revenue Code of 2011, as amended (“Code”)</i> 	<i>Phase completed by November 1, 2016</i>
Rollout 2 <i>(Completed)</i>	<ul style="list-style-type: none"> • <i>Withholding at Source Subchapter B of Chapter 6 of Subtitle A of the Code</i> • <i>Inheritance and Gift Tax Subtitle B of the Code</i> • <i>Excise Tax, Alcoholic Beverage Tax and Licenses Subtitles C and E of the Code</i> 	<i>Phase completed by December 10, 2018</i>
Rollout 3	<ul style="list-style-type: none"> • Income Tax <i>Subtitle A of the Code</i> 	February 2020



IMPORTANT INFORMATION

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

MODIFIED	Form 480.6A	Informative Return – Other Income Not Subject to Withholding	Exhibit A
MODIFIED	Form 480.6B	Informative Return – Other Income Subject to Withholding	Exhibit B
MODIFIED	Form 480.6C	Informative Return – Payments to Nonresidents or for Services from Sources Outside of Puerto Rico	Exhibit C
MODIFIED	Form 480.6D	Informative Return – Exempt and Excluded Income and Exempt Income Subject to Alternate Basic Tax	Exhibit D
MODIFIED	Form 480.7	Informative Return – Individual Retirement Account	Exhibit E
	Form 480.7A	Informative Return – Mortgage Interest	Exhibit F
MODIFIED	Form 480.7B	Informative Return – Educational Contribution Account	Exhibit G
MODIFIED	Form 480.7C	Informative Return – Retirement Plans and Annuities	Exhibit H
	Form 480.7D	Informative Return – Automobile Lease Payments	Exhibit I
NEW	Form 480.6SP	Informative Return – Services Rendered	Exhibit J
NEW	Form 480.6G	Informative Return – Transactions Made by Electronic Means	Exhibit K
NEW	Form 480.7E	Informative Return – Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services	Exhibit L
MODIFIED	Form 480.5	Summary of the Informative Returns	Exhibit M
MODIFIED	Form 480.6B.1	Annual Reconciliation Statement of Other Income Subject to Withholding	Exhibit N
MODIFIED	Form 480.30	Nonresident Annual Return for Income Tax Withheld at Source	Exhibit O
MODIFIED	Form 480.7B.1	Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts	Exhibit P & Exhibit Q

MODIFIED	Form 480.7C.1	Annual Reconciliation Statement of Tax Withheld from Retirement Plans and Annuities	Exhibit R
NEW	Form 480.6SP.2	Annual Reconciliation Statement of Services Rendered	Exhibit S



Users of this Publication	Payers, withholding agents, recipients or payees (payers) submitting Informative Returns Form by text file.
Mandatory Electronic Filing	You must submit all filings of Informative Returns electronically through SURI using EFINFPR format.
Register Online	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 www.suri.hacienda.pr.gov .
NEW Control Number	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. <u>Note: Please refer to Filing Reminders Section, Part II for new information.</u>
Provide to the Payee, Borrower, Beneficiary, Contributor or Payer	You are responsible for providing two (2) paper copies of the form, or electronically, if the payer complies with the requirements established in Internal Revenue Circular Letter No. 16-11 (CC RI 16-11).
You Must Keep	You must keep one (1) paper copy record for each payee, borrower, beneficiary, contributor or payer for a minimum of 10 years.
Rejected Submissions	Files will be rejected if they do not meet the technical specifications outlined in this publication.
File Early	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.
Penalties will Apply	Penalties will be applied if you fail to file by the due date.
File Processing Timeframe	Submissions are processed in batch at the end of every business day. Confirmation will be sent once processing is complete.
Confirmation Number	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.

WHAT IS NEW?

I. New Forms

1. **Form 480.6SP** “Services Rendered” (**Exhibit J**)
2. **Form 480.6SP.2** “Annual Reconciliation Statement of Services Rendered” (**Exhibit S**)
3. **Form 480.6G** “Transactions Made by Electronic Means” (**Exhibit K**)
4. **Form 480.7E** “Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services” (**Exhibit L**)

II. Modified Forms

1. Form 480.6A (Exhibit A)

A. Additions

- The “Electric Power” field (location 956-967) **was added**.
- The “Water and Sewage” field (location 968-979) **was added**.
- The “Professional Associations Fees” field (location 980-991) **was added**.
- The “Continuing Education for Professions and Trades” field (location 992-1003) **was added**.
- The “Homeowners Association Fees Paid” field (location 1004-1015) **was added**.

B. Modifications

- Informative Return Name – “Income Not Subject to Withholding” **changed to** “Other Income Not Subject to Withholding”.

C. Deletions

- The “Special Contribution for Professional and Advisory Services under Act 48-2013” field **was deleted** and **moved to Form 480.6SP**.
- The “Reimbursed Expenses” field **was deleted** and **moved to Form 480.6SP**.

- The “Responsibility of Payment to Health Providers” field **was deleted** and **moved to Form 480.6SP**.
- The “Payments for Services Rendered by Individuals” including box for “Code” field **was deleted** and **moved to Form 480.6SP** “Payments for Services Rendered by Individuals Not Subject to Withholding”.
- The “Payments for Services Rendered by Corporations and Partnerships” including box for “Code” field **was deleted** and **moved to Form 480.6SP** “Payments for Services Rendered by Corporations and Partnerships Not Subject to Withholding”.
- The “Insurance Premiums Paid” field **was deleted** and **moved to Form 480.7E** “Property, Contingency and Public Liability Insurance and Bonds”.
- The “Telecommunication Services Paid” field **was deleted** and **moved to Form 480.7E** “Telecommunication Services”.
- The “Advertising Paid” field **was deleted** and **moved to Form 480.7E** “Advertising”.
- The “Payments for Internet and Cable or Satellite Television Services” field **was deleted** and **moved to Form 480.7E** “Internet and Cable or Satellite Television Services”.

2. Form 480.6B (Exhibit B)

A. Additions

- No additions were made to this form.

B. Modifications

- Informative Return Name – “Income Subject to Withholding” **changed** to “Other Income Subject to Withholding”.

C. Deletions

- The “Special Contribution for Professional and Advisory Services under Act 48-2013” field **was deleted** and **moved to Form 480.6SP**.
- The “Reimbursed Expenses” field **was deleted** and **moved to Form 480.6SP**.
- The “Responsibility of Payment to Health Providers” field **was deleted** and **moved to Form 480.6SP**.
- The “No. Waiver Certificate from Withholding at Source on Payments for Services Rendered” field **was deleted** and **moved to Form 480.6SP** (not shown on form).

- The “Payments for Services Rendered by Individuals” field **was deleted** and **moved to** Form 480.6SP “Payments for Services Rendered by Individuals Subject to Withholding”.
- The “Payments for Services Rendered by Corporations and Partnerships” field **was deleted** and **moved to** Form 480.6SP “Payments for Services Rendered by Corporations and Partnerships Subject to Withholding”.

3. Form 480.6B.1 (Exhibit N)

A. Additions

- No additions were made to this form.

B. Modifications

- Informative Return Name – “Annual Reconciliation Statement of Income Subject to Withholding” **changed to** “Annual Reconciliation Statement of Other Income Subject to Withholding”.

C. Deletions

- The “Responsibility of Payment to Health Providers” field **was deleted** and **moved to** Form 480.6SP.2.
- The “Reimbursed Expenses” field **was deleted** and **moved to** Form 480.6SP.2.
- The “Special Contribution for Professional and Advisory Services under Act 48-2013” field **was deleted** and **moved to** Form 480.6SP.2.
- The “Services Rendered by Individuals” field **was deleted** and **moved to** Form 480.6SP.2 “Services Rendered by Individuals Subject to Withholding”.
- The “Services Rendered by Corporations and Partnerships” field **was deleted** and **moved to** Form 480.6SP.2 “Services Rendered by Corporations and Partnerships Subject to Withholding”.

4. Form 480.6C (Exhibit C)

A. Additions

- The “Payee’s Identification Number” **indicator box** for “Alien” field (location 907) **was added**.

- The “Payments Not Subject to Withholding” field (location 894-905) **was added, including** indicator box for “Services Rendered Outside of Puerto Rico” field (location 906).

B. Modifications

- Informative Return Name – “Income Subject to Withholding – Nonresidents” **changed to** “Payments to Nonresidents or for Services from Sources Outside of Puerto Rico”.
- The “Others” field name **changed to** “Other Payments Subject to Withholding”.

C. Deletions

- No deletions were made to this form.

5. Form 480.30 (Exhibit O)

A. Additions

- The “Payments Not Subject to Withholding” field (location 2304-2315) **was added.**

B. Modifications

- The “Others” field name **changed to** “Other Payments Subject to Withholding”.

C. Deletions

- No deletions were made to this form.

6. Form 480.6D (Exhibit D)

A. Additions

- The “Interest on bonds, notes or other obligations under Section 6070.56(h) of Act 60-2019” field (location 919-930) **was added.**
- The “Dividends from exempt business under Act 60-2019 (Section 6070.56(e))” field (location 931-942) **was added.**

B. Modifications

- No modifications were made to this form.

C. Deletions

- No deletions were made to this form.

7. Form 480.7 (Exhibit E)

A. Additions

- The Type of Financial indicator “C” = Contribution, “D” = Distribution, and “B” = Both (location 892) **was added** (not shown on form).

B. Modifications

- The “Tax Withheld from Interest (17% line 12D)” field name **changed to** “Tax Withheld from Interest (10% line 12D)”.
- The “Income Tax Withheld from Sources Within Puerto Rico (17% line 12E)” field name **changed to** “Income Tax Withheld from Sources Within Puerto Rico (10% line 12E)”.
- The “Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María (10% line 12K1)” field name **changed to** “Income Tax Withheld at Source on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico (10% line 12K1)”.
- The “Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María” field name **changed to** “Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico”.

C. Deletions

- No deletions were made to this form.

8. Form 480.7B (Exhibit G)

A. Additions

- The Type of Financial indicator “C” = Contribution, “D” = Distribution, and “B” = Both (location 902) **was added** (not shown on form).

B. Modifications

- The “Tax Withheld from Interest (17%)” field name **changed to** “Tax Withheld from Interest (10%)”.
- The “Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)” field name **changed to** “Tax Withheld from Distributions of Income from Sources Within Puerto Rico (10%)”.

C. Deletions

- No deletions were made to this form.

9. Form 480.7B.1 (Exhibit Q)

A. Additions

- **Part III** - Monthly Tax Withheld Reconciliation (Form 480.7B.1) **was added**.

B. Modifications

Part I - Individual Retirement Account (Form 480.7)

- The “Tax Withheld from Interest (17%)” field name **changed to** “Tax Withheld from Interest (10%)”.
- The “Income Tax Withheld from Sources Within Puerto Rico (17%)” field name **changed to** “Income Tax Withheld from Sources Within Puerto Rico (10%)”.
- The “Income Tax Withheld at Source on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María (10%)” field name **changed to** “Income Tax Withheld at Source on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico (10%)”.

Part II - Educational Contribution Account (Form 480.7B)

- The “Tax Withheld from Interest (17%)” field name **changed to** “Tax Withheld from Interest (10%)”.
- The “Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)” field name **changed to** “Tax Withheld from Distributions of Income from Sources Within Puerto Rico (10%)”.

C. Deletions

- No deletions were made to this form.

10. Form 480.7C (Exhibit H)

A. Additions

- The “Payee Resident Type” indicator boxes for: “1” = Resident, “2” = Nonresident U.S. Citizen, and “3” = Nonresident Alien (location 12) **was added**.
- The Payee’s ID Type “3” = ITIN, “4” = IDN, and “5” = CIDN (location 11) **was added** (not shown on form).
- The Report Distributions “1” (location 2413) **was added** (not shown on form).

B. Modifications

- The “Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María” field name **changed to** “Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico”.
- The “Income Tax Withheld on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María” field name **changed to** “Income Tax Withheld on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico”.

C. Deletions

- No deletions were made to this form.

11. Form 480.7C.1 (Exhibit R)

A. Additions

- Part II - Monthly Tax Withheld Reconciliation (Form 480.7C.1) **was added**.

B. Modifications

- The “Income Tax Withheld on Eligible Distributions for Reason of Extreme Economic Emergency Due to Hurricane María” field name **changed to** “Income Tax Withheld on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico”.

C. Deletions

- No deletions were made to this form.

12. Form 480.5 (Exhibit M)

A. Additions

- Form Type (indicator box) for **480.6G**, **480.6SP** and **480.7E** (location 12) **was added.**

B. Modifications

- No modifications were made to this form.

C. Deletions

- No deletions were made to this form.

FILING REMINDERS

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

I. Confirmation Number

The Department will not accept Informative Returns forms printed without the confirmation number (handwritten or typed confirmation numbers on the forms will automatically invalidate the forms). The file must be uploaded, submitted and processed to obtain the confirmation number from SURI.

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

+

<p>Formulario 480.6A Form Rev. 08.19</p> <p>AÑO CONTRIBUTIVO: 2019 TAXABLE YEAR:</p>	<p>GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO Departamento de Hacienda - Department of the Treasury DECLARACIÓN INFORMATIVA - OTROS INGRESOS NO SUJETOS A RETENCIÓN INFORMATIVE RETURN - OTHER INCOME NOT SUBJECT TO WITHHOLDING</p> <p><input type="checkbox"/> Enmendado - Amended: (DD / MM / AÑO)</p>	<div style="text-align: right; border: 2px solid red; width: 40px; height: 20px; margin: 0 auto 10px auto;">←</div> <p>Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number</p>																																
<p>INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION</p> <p>Número de Identificación Patronal - Employer Identification Number</p> <p>Nombre - Name</p> <p>Dirección - Address</p> <p style="text-align: center;">Código Postal - Zip Code</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Clase de Ingreso Type of Income</th> <th style="width: 20%;">Cantidad Pagada Amount Paid</th> </tr> </thead> <tbody> <tr><td>1. Comisiones y Honorarios Commissions and Fees</td><td></td></tr> <tr><td>2. Rentas Rents</td><td></td></tr> <tr><td>3. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interest under Section 1023.04 (except IRA and Educational Contribution Account)</td><td></td></tr> <tr><td>4. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)</td><td></td></tr> <tr><td>5. Dividendos (Vea instrucciones) Dividends (See instructions)</td><td></td></tr> <tr><td>6. Dividendos de Ganancia de Capital bajo la Sección 1112.01(e)(3) (Vea instrucciones) Capital Gain Distributions under Section 1112.01(e)(3) (See instructions)</td><td></td></tr> <tr><td>7. Condonoación de Deuda Debt Discharge</td><td></td></tr> <tr><td>8. Regalías (Vea instrucciones) Royalties (See instructions)</td><td></td></tr> <tr><td>9. Energía Eléctrica Electric Power</td><td></td></tr> <tr><td>10. Agua y Alcantarillado Water and Sewage</td><td></td></tr> <tr><td>11. Cuotas de Colegiación Professional Associations Fees</td><td></td></tr> <tr><td>12. Educación Continua para Profesiones y Oficios Continuing Education for Professions and Trades</td><td></td></tr> <tr><td>13. Cuotas de Mantenimiento Pagadas a Asociaciones de Residentes o Condominios Homeowners Association Fees Paid</td><td></td></tr> <tr><td>14. Otros Pagos Other Payments</td><td></td></tr> <tr><td>15. Redito Bruto (Vea instrucciones) Gross Proceeds (See instructions)</td><td></td></tr> </tbody> </table>	Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	1. Comisiones y Honorarios Commissions and Fees		2. Rentas Rents		3. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interest under Section 1023.04 (except IRA and Educational Contribution Account)		4. Intereses bajo la Sección 1023.05(b) Interest under Section 1023.05(b)		5. Dividendos (Vea instrucciones) Dividends (See instructions)		6. Dividendos de Ganancia de Capital bajo la Sección 1112.01(e)(3) (Vea instrucciones) Capital Gain Distributions under Section 1112.01(e)(3) (See instructions)		7. Condonoación de Deuda Debt Discharge		8. Regalías (Vea instrucciones) Royalties (See instructions)		9. Energía Eléctrica Electric Power		10. Agua y Alcantarillado Water and Sewage		11. Cuotas de Colegiación Professional Associations Fees		12. Educación Continua para Profesiones y Oficios Continuing Education for Professions and Trades		13. Cuotas de Mantenimiento Pagadas a Asociaciones de Residentes o Condominios Homeowners Association Fees Paid		14. Otros Pagos Other Payments		15. Redito Bruto (Vea instrucciones) Gross Proceeds (See instructions)		<p>INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</p> <p>Número de Seguro Social o Identificación Patronal - Social Security or Employer Identification Number</p> <p>Nombre - Name</p> <p>Dirección - Address</p> <p style="text-align: center;">Código Postal - Zip Code</p> <p>Número de Cuenta Bancaria Bank Account Number</p> <p>Razones para el Cambio - Reasons for the Change</p> <p>Número Control - Control Number Número Control Informativa Original Control No. Original Informative Return</p>
Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid																																	
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<p>FECHA DE RADICACIÓN: 28 DE FEBRERO, VEA INSTRUCCIONES FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS</p>		<p>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.</p>																																

II. Control Numbers

The Department does not assign control numbers via text file. 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, same form type, and same tax year. **Starting tax year 2019 the sequence from 90000000 to 99999999 will be reserved only for the use of the Department for all other submissions, excluding text file submissions.**



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, 2020. You may contact the Forms and Publications Division at (787) 622-0123 option 8 or send an email to forms@hacienda.pr.gov.

IV. Filing Deadline

When is my file due?

Form	Due Date
480.7A, 480.7D and 480.5	January 31, 2020
480.6A, 480.6B, 480.6D, 480.6B.1, 480.6G, 480.6SP, 480.6SP.2, 480.7E and 480.5	February 28, 2020
480.6C, 480.30, and 480.5	April 15, 2020
480.7, 480.7B, 480.7C, 480.7B.1, 480.7C1 and 480.5 (See instructions of the Forms)	Feb. 28 or Aug. 30, 2020

All informative returns 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 (Code), 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. For more information please refer to Internal Revenue Circular Letter No. 18-16 available at www.hacienda.pr.gov. Once authorized, the representative will be able to submit files via the payer's SURI account.

VI. Filing for Previous Years

Filings for tax years 2014 to 2018 must be 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 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 number sequence from 900000000 to 999999999 were not used since the same are reserved for the Department's purposes only, as instructed in this publication.
- 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 (2) copies to the Payee, Borrower, Beneficiary, Contributor or Payer (480.7D), as applicable, and to keep a copy for your records.
- 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 after the credit for tax on Deemed Dividends” amount minus the “Credit for tax on Deemed Dividends (Section 1062.13).

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 2019 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.

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

No, the Code 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 Code.

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. The Department will soon be issuing Publication 19-06 (“Manual de Referencia Errores de Declaraciones Informativas Año 2019”) in our Department’s web page (www.hacienda.pr.gov), under the Publications section.

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 of 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:\F4806BY19
- The record format must be fixed.

FILE DESCRIPTION

All the Following Records are Required:

1. Forms 480.6A, 480.6D, 480.7A, 480.7D, 480.6G and 480.7E:

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

7. Forms 480.6SP:

Record Type SU	Submitter Record	Required
Record Type PA	Employer Record	Required
Form 480.6SP		Required
Form 480.6SP		Required
Form 480.6SP		Required
Form 480.6SP.2	Summary 480.6SP	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** and/or **480.7C** informative return.
- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- Must begin with a 9.
- May not be blanks or zeros.
- Middle digits (4th and 5th) must be in one of these ranges: 50 – 65, 70 – 88, 90 – 92, or 94 – 99.

What rules do you have for the Other Tax Identifications (IDN = Individual Identification Number or CIDN = Corporation Identification Number)?

- IDN or CIDN will only be accepted in the Payee ID field or in the alternate payee identification field in the 480.6C and/or 480.7C informative return.
- Only alpha numeric characters.
- May not be blanks or zeros.
- Length field is up to 13 characters or less than 14 characters.

Form Type

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

- Type **2** - Indicates Form **480.6A**
- Type **3** - Indicates Form **480.6B**
- Type **4** - Indicates Form **480.7**
- Type **5** - Indicates Form **480.6C**
- Type **6** - Indicates Form **480.7A**
- Type **7** - Indicates Form **480.7B**
- Type **8** - Indicates Form **480.6B.1**
- Type **9** - Indicates Form **480.30**
- Type **A** - Indicates Form **480.7B.1 (480.7B.1 ONLY PART FOR 480.7)**
- Type **B** - Indicates Form **480.7B.1 (480.7B.1 ONLY PART FOR 480.7B)**
- Type **G** - Indicates Form **480.6G**

- Type **H** - Indicates Form **480.6SP**
- Type **I** - Indicates Form **480.6SP.2**
- Type **K** - Indicates Form **480.7E**
- Type **R** - Indicates Form **480.7C.1**
- Type **X** - Indicates Form **480.6D**
- Type **Y** - Indicates Form **480.7C**
- Type **Z** - Indicates Form **480.7D**
- For Form **480.5** see Exhibit **M**

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”.

Tax Related Questions

For general tax questions you may contact Hacienda Responde at (787) 622-0123, option 4, Monday through Friday from 8:00 a.m. to 4:30 p.m. Otherwise, you should contact your independent tax advisor.

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