Government of Puerto Rico
Department of the Treasury

PUBLICATION 26-03

DEVELOPER GUIDE
INFORMATIVE RETURNS

ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2026

Analysis and Programming Division
Rev. November 12, 2026

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IMPORTANT INFORMATION

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

	Form **480.6A**	Informative Return – Other Income Not Subject to Withholding	Exhibit A
	Form **480.6B**	Informative Return – Other Income Subject to Withholding	Exhibit B
	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
	Form **480.7**	Informative Return – Individual Retirement Account	Exhibit E
	Form **480.7A**	Informative Return – Mortgage Interests	Exhibit F
	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
	Form **480.6SP**	Informative Return – Services Rendered	Exhibit J
	Form **480.6G**	Informative Return – Transactions Made by Electronic Means	Exhibit K
MODIFIED	Form **480.7E**	Optional Informative Return – Advertising, Insurance Premiums, Bank Fees, Telecommunication, Internet Access and Cable or Satellite Television Services	Exhibit L
MODIFIED	Form **480.7F**	Annual Return of Payments Received for Advertising, Insurance Premiums, Bank Fees, Telecommunication, Internet Access and Cable or Satellite Television Services	Exhibit M
	Form **480.7G**	Informative Return - Tuition Statement for the American Opportunity Tax Credit	Exhibit N

NEW	Form **480.7H**	Informative Return – Savings Account for People with Disabilities (ABLE Account)	Exhibit O
MODIFIED	Form **480.5**	Summary of the Informative Returns	Exhibit P
	Form **480.6B.1**	Annual Reconciliation Statement of Other Income Subject to Withholding	Exhibit Q
	Form **480.30**	Nonresident Annual Return for Income Tax Withheld at Source	Exhibit R
	Form **480.7B.1**	Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts	Exhibit S & Exhibit T
	Form **480.7C.1**	Annual Reconciliation Statement of Tax Withheld from Retirement Plans and Annuities	Exhibit U
	Form **480.6SP.2**	Annual Reconciliation Statement of Services Rendered	Exhibit V
MODIFIED	Record **480 PA**	Employer Record	Exhibit X
	Record **480 SU**	Submitter Record	Exhibit Y

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 tax program portal of the Department of Treasury ("Department") that incorporates all taxes administered by the Department into an integrated system.
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.
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. ***Note: Please refer to Filing Reminders Section, Part II for more information.***
Provide to the Payee, Borrower, Beneficiary, Contributor, or Payer	You are responsible for providing a copy of the form within the next 7 calendar days, counted from the due date established by the Puerto Rico Internal Revenue Code of 2011, as amended ("Code"), for its filing with the Department, **or electronically, if the payer complies with the requirements established in Internal Revenue Circular Letter No. 16-11.**
You Must Keep	You must keep one (1) 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 for each informative will be applied if you fail to file by the due date (Please refer to the instructions of the forms).

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 Form

1. **Form 480.7H - "**Savings Account for People with Disabilities (ABLE Account)". **See Exhibit O.**

II. Modified Forms and Records

1. **Form 480.6D (Exhibit D)**

   A. Additions

   - The "Other Payments Excluded from Gross Income" field (location 980-991) – **was added**.

   B. Modifications

   - The "Other Payments Subject to Alternate Basic Tax Total Amount Paid" **changed to** "Other Exempt Payments Subject to Alternate Basic Tax Total Amount Paid" (location 473-484). Now item 21, Column A on form.

   - The "Other Payments Subject to Alternate Basic Tax" **changed to** "Other Exempt Payments Subject to Alternate Basic Tax" (location 485-496). Now item 21, Column B on form.

   - The "Other Payments Not Subject to Alternate Basic Tax" **changed to** "Other Exempt Payments Not Subject to Alternate Basic Tax" (location 892-903). Now item 22 on form.

   - The "Disability Pension Amount" - Picture X(12) **changed to** Picture 9(10)V99 (location 968-979).

   - The "Filler" - Picture X(1384) **changed to** Picture X(1372), (now location 992-2363) – Fill with spaces **(Required)**.

C. Deletions

- No deletions were made to this form.

2. **Form 480.7C (Exhibit H)**

A. Additions

- The “Payee Foreign ID Original” (location 2318-2330) – Only alphanumeric characters are allowed.

B. Modifications

- The “Exempt Christmas Bonus, Summer Bonus and Medicine Bonus” - Picture X(12) **changed to** Picture 9(10)V99 (location 1044-1055).
- The “Exempt Income Paid to Retired Members of the Puerto Rico Police Bureau” - Picture X(12) **changed to** Picture 9(10)V99 (location 1056-1067).
- The “Other Exempt Income” - Picture X(12) **changed to** Picture 9(10)V99 (location 1068-1079).
- The “Filler” - Picture X(1251) **changed to** Picture X(1238), (now location 1080-2317) – Fill with spaces **(Required)**.

C. Deletions

- No deletions were made to this form.

3. **Form 480.7E (Exhibit L)**

A. Additions

- The “Bank Fees” field (location 475-489) - **was added**.

B. Modifications

- Form name, “Optional Informative Return – Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services” **was modified to** “Optional Informative Return – Advertising, Insurance Premiums, Bank Fees, Telecommunication, Internet Access and Cable or Satellite Television Services”.

- The “Other Related Payments” field (location 445-459) is now **item 7** on form.

- The “Filler” - Picture X(1858) **changed to** Picture X(1843), (now location 490-2332) - Fill with spaces **(Required).**

C. Deletions

- No deletions were made to this form.

4. **Form 480.7F (Exhibit M)**

A. Additions

- The “Bank Fees” field (location 654-668) - **was added**.

B. Modifications

- Form name, “Annual Return of Payments Received for Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services” **was modified to** “Annual Return of Payments Received for Advertising, Insurance Premiums, Bank Fees, Telecommunication, Internet Access and Cable or Satellite Television Services”.

- The “Other Related Payments” field (location 638-652) is now **item 8** on form.

- The “Filler” - Picture X(1780) **changed to** Picture X(1765), (now location 669-2433) - Fill with spaces **(Required).**

C. Deletions

- No deletions were made to this form.

5. **Form 480.5 (Exhibit P)**

A. Additions

- The “Form Type” field (location 13-13) – One (1) additional Box on form, “D” = 480.7H **was added**.

B. Modifications

- No other modifications were made to this form.

C. Deletions

- No deletions were made to this form.

6. **Record 480PA (Exhibit X)**

A. Additions

- The “Form Type” field (location 17-17) – One (1) additional letter, “D” = 480.7H **was added**.

B. Modifications

- No other modifications were made to this record.

C. Deletions

- No deletions were made to this record.

III. Other Changes

Additional changes were made to the "**Instructions of the Forms**". For more information, refer to the instructions of each form available at www.hacienda.pr.gov in the *"Patronos y Agentes Retenedores"* section, *"Planillas, Formularios y Anejos"* subsection.

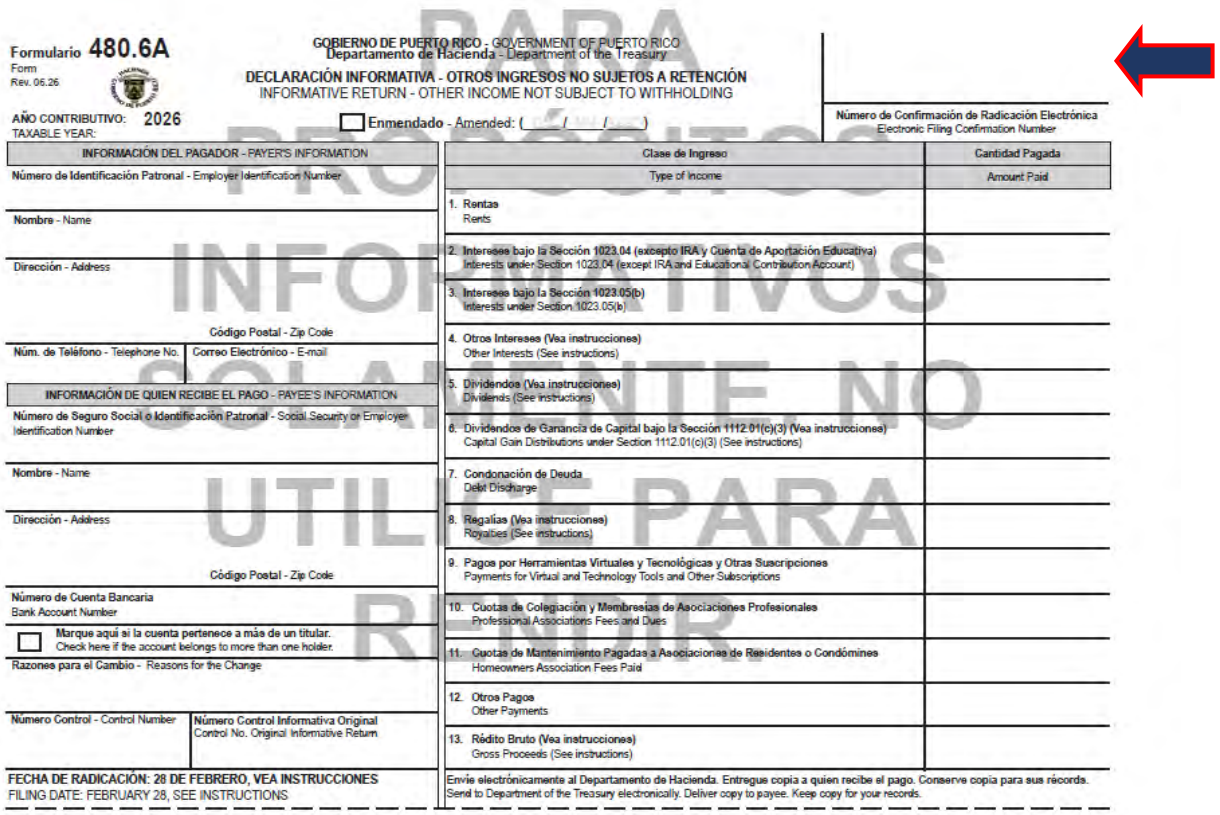
FILING REMINDERS

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 invalid 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:



Formulario **480.6A**
Form
Rev. 06.26

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

AÑO CONTRIBUTIVO: 2026
TAXABLE YEAR:

☐ Enmendado - Amended: (___/___/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | Correo Electrónico - E-mail

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

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

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria
Bank Account Number

☐ Marque aquí si la cuenta pertenece a más de un titular.
Check here if the account belongs to more than one holder.

Razones para el Cambio - Reasons for the Change

Número Control - Control Number | Número Control Informativa Original
Control No. Original Informative Return

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

Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid
1. Rentas Rents	
2. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interests under Section 1023.04 (except IRA and Educational Contribution Account)	
3. Intereses bajo la Sección 1023.05(b) Interests under Section 1023.05(b)	
4. Otros Intereses (Vea instrucciones) Other Interests (See instructions)	
5. Dividendos (Vea instrucciones) Dividends (See instructions)	
6. 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)	
7. Condonación de Deuda Debt Discharge	
8. Regalías (Vea instrucciones) Royalties (See instructions)	
9. Pagos por Herramientas Virtuales y Tecnológicas y Otras Suscripciones Payments for Virtual and Technology Tools and Other Subscriptions	
10. Cuotas de Colegiación y Membresías de Asociaciones Profesionales Professional Associations Fees and Dues	
11. Cuotas de Mantenimiento Pagadas a Asociaciones de Residentes o Condóminos Homeowners Association Fees Paid	
12. Otros Pagos Other Payments	
13. Rédito Bruto (Vea instrucciones) Gross Proceeds (See instructions)	

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE NO UTILICE PARA RADICAR

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 900000000 to 999999999 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 4, 2027**. You may contact the Forms and Publications Division sending 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	February 1, 2027
480.6A, 480.6B, 480.6B.1, 480.6D, 480.6G, 480.6SP, 480.6SP.2, 480.7F, 480.7G, and 480.5	March 1, 2027
480.6C, 480.30, and 480.5	April 15, 2027
480.7, 480.7B, 480.7C, 480.7H, 480.7B.1, 480.7C.1, and 480.5 (See instructions of the Forms)	March 1, 2027 or November 30, 2027
480.7E and 480.5	No later than the due date to file the return, including any extension of time.

All informative returns must be submitted by the applicable deadline. An extension to file cannot be requested since the 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 2025 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 the Department's website (www.hacienda.pr.gov) in the *"Patronos y Agentes Retenedores"* section. Control numbers for previous year's submissions must be assigned by the payer. Control numbers should consist of nine (9) 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 been 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.**

- ❑ The submission must be completed and processed before printing the forms with the confirmation number to be distributed.

- ❑ Be sure to enter the correct **taxable year, form type and document type.**

- ❑ Make sure to enter the **name and complete address of the payee**.

- ❑ Remember to enter the **Employer Identification Number** (EIN), **Social Security Number** (SSN) or **Identification Number** of the **Payer**.

- ❑ Verify that the following fields are completed and correct:
  - o Control Number
  - o Record Type
  - o 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 one (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 a copy to the Payee, Borrower, Beneficiary, Contributor or Payer, as applicable, and to keep a copy for your records.

- ❑ Verify that Form 480.7C – Distribution Codes include these specifications:

  - o Include the code(s) corresponding to the concept for which the distribution is made.

- Valid distribution codes are: A, B, C, 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 per day in SURI for each type of form and tax year.

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 2026 layout of the Informative Returns?**

   You may contact the Forms and Publications Division sending 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?**

   Starting tax year 2022, the *W2/Informative Error Codes List* ("List") is available in SURI's homepage https://suri.hacienda.pr.gov under the "Templates and Error Codes List" section. Review the error message 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 integrating the List for tax year 2026 in the previously mentioned 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 requires that you either 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 Return 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:\F4806BY26
- 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, 480.7E, 480.7F, 480.7G and 480.7H:**

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

2. **Form 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. **Form 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. **Form 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. Form 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. Form 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. Form 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 and 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, 480.7, 480.7C, 480.7G** (Student's ID), and/or **480.5** 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, 480.7, 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 **D** – Indicates Form **480.7H**
- 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 **L** – Indicates Form **480.7F**
- 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**
- Type **N** - Indicates Form **480.7G**
- For Form **480.5** see Exhibit **P**

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 deleted record for any forms that were submitted by mistake. Deleted 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** at **"More"** under **"Correspondence"** - **"Send a Message"**. For additional technical support send an email to filelayoutw2info@hacienda.pr.gov.

Tax Related Questions

For general tax questions you may contact the Department at (787) 622-0123, 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

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

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

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

Country	Code
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Nambia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Níger	NG
Nigeria	NI
Niue	NE
No Man's Land	NM
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Island	PC
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE

Country	Code
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
St Lucia	ST
St Martin	RN
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	RB
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Sint Maarten	NN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and the South Sandwich Islands	SX
South Sudan	OD
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH

Country	Code
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB
St Helena	SH
St Kitts and Nevis	SC
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistán	UZ
Vanuatu	NH
Vatican City	VT

Country	Code
Timor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

EXHIBIT A

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806AY26	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	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN, "3" = MERCHANT NUMBER	*
4. FILLER	X(1)	C	1	12-12	SPACES.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "2" TO INDICATE FORM 480.6A.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYER'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. IF ID TYPE = "3" FILL WITH BLANK	*

*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806AY26	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	RE
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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & , .)	*
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(1)	C	1	320-320	SPACES.	*
31. FILLER	9(24)	C	24	321-344	ZEROS.	*
32. FILLER	9(10) V99	C	12	345-356	ZEROS.	*
33. RENTS	9(10) V99	C	12	357-368	SEE FORM 480.6A, ITEM 1.	
34. INTEREST UNDER SECTION 1023.4	9(10)V99	C	12	369-380	SEE FORM 480.6A, ITEM 2.	
35. FILLER	9(12)	C	12	381-392	ZEROS.	*
36. DIVIDENDS	9(10)V99	C	12	393-404	SEE FORM 480.6A, ITEM 5.	
37. FILLER	X(12)	C	12	405-416	SPACES.	*
38. OTHER PAYMENTS	9(10)V99	C	12	417-428	SEE FORM 480.6A, ITEM 12.	
39. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A, ITEM 13.	
40. DEBT DISCHARGE	9(10)V99	C	12	441-452	SEE FORM 480.6A, ITEM 7.	
41. FILLER	X(309)	C	309	453-761	SPACES.	*
42. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
43. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
44. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*

*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806AY26	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	RE
45. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
46. CAPITAL GAIN DISTRIBUTIONS UNDER SECTION 1112.01(C)(3)	9(10)V99	C	12	832-843	SEE FORM 480.6A, ITEM 6.	
47. FILLER	X(2)	C	2	844-845	SPACES.	
48. INTERESTS UNDER SECTION1023.05(b)	9(10)V99	C	12	846-857	SEE FORM 480.6A, ITEM 3.	
49. FILLER	9(86)	C	86	858-943	ZEROS.	
50. ROYALTIES	9(10)V99	C	12	944-955	SEE FORM 480.6A, ITEM 8.	
51. FILLER	9(12)	C	12	956-967	ZEROS.	*
52. FILLER	9(12)	C	12	968-979	ZEROS.	*
53. PROFESSIONAL ASSOCIATIONS FEES AND DUES	9(10)V99	C	12	980-991	SEE FORM 480.6A, ITEM 10.	
54. FILLER	9(12)	C	12	992-1003	ZEROS.	*
55. HOMEOWNERS ASSOCIATION FEES PAID	9(10)V99	C	12	1004-1015	SEE FORM 480.6A, ITEM 11.	
56. OTHER INTERESTS	9(10)V99	C	12	1016-1027	SEE FORM 480.6A, ITEM 4.	
57. PAYMENTS FOR VIRTUAL AND TECHNOLOGY TOOLS AND OTHER SUBSCRIPTIONS	9(10)V99	C	12	1028-1039	SEE FORM 480.6A, ITEM 9.	
58. MULTIPLE OWNERS ACCOUNT	X(1)	C	1	1040-1040	"1" IS "TRUE", "0" OR SPACE IS "FALSE"	
59. FILLER	X(1312)	C	1312	1041-2352	SPACES.	*
60. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2353-2353	ENTER: "1" = FEIN, "2" = SSN, "3" = MERCHANT NUMBER	
61. PAYEE ID ORIGINAL	X(11)	C	11	2354-2364	IF PAYEE ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYEE'S SSN. IF ID TYPE ORIGINAL = "3" MERCHANT NUMBER ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
62. PAYEE MERCHANT NUMBER	X(11)	C	11	2365-2375	IF ID TYPE = "3" MERCHANT NUMBER	
63. PAYER E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYER.	*
64. PAYER PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER FOR PAYER.	*
65. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
66. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
67. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario **480.6A**
Form
Rev. 06.26

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

AÑO CONTRIBUTIVO: **2026**
TAXABLE YEAR:

☐ Enmendado - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

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

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria
Bank Account Number

☐ **Marque aquí si la cuenta pertenece a más de un titular.**
Check here if the account belongs to more than one holder.

Razones para el Cambio - Reasons for the Change

Número Control - Control Number | **Número Control Informativa Original**
Control No. Original Informative Return

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

Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid
1. **Rentas** Rents	
2. **Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa)** Interests under Section 1023.04 (except IRA and Educational Contribution Account)	
3. **Intereses bajo la Sección 1023.05(b)** Interests under Section 1023.05(b)	
4. **Otros Intereses (Vea instrucciones)** Other Interests (See instructions)	
5. **Dividendos (Vea instrucciones)** Dividends (See instructions)	
6. **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)	
7. **Condonación de Deuda** Debt Discharge	
8. **Regalías (Vea instrucciones)** Royalties (See instructions)	
9. **Pagos por Herramientas Virtuales y Tecnológicas y Otras Suscripciones** Payments for Virtual and Technology Tools and Other Subscriptions	
10. **Cuotas de Colegiación y Membresías de Asociaciones Profesionales** Professional Associations Fees and Dues	
11. **Cuotas de Mantenimiento Pagadas a Asociaciones de Residentes o Condóminos** Homeowners Association Fees Paid	
12. **Otros Pagos** Other Payments	
13. **Rédito Bruto (Vea instrucciones)** Gross Proceeds (See instructions)	

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE NO UTILICE PARA RADICAR

*** REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.6A

EXHIBIT B

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806BY26

RECORD TYPE: FORM

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN.	*
4. FILLER	X(1)	C	1	12-12	SPACES.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "3" TO INDICATE FORM 480.6B.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
WITHHOLDING AGENT'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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 (LOC. 431-442 OR LOC. 497-508).	
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*

*** REQUIRED FIELDS**

EXHIBIT B

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806BY26

RECORD TYPE: FORM

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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(1)	C	1	320-320	SPACES.	*
31. FILLER	9(44)	C	44	321-364	ZEROS.	*
AMOUNT PAID 32. JUDICIAL - EXTRAJUDICIAL	9(10)V99	C	12	365-376	SEE FORM 480.6B, ITEM 1.	
AMOUNT WITHHELD 33. JUDICIAL - EXTRAJUDICIAL	9(8)V99	C	10	377-386	SEE FORM 480.6B, ITEM 1.	
34. FILLER	9(44)	C	44	387-430	ZEROS.	*
AMOUNT PAID 35. INTEREST UNDER SECTION 1023.04	9(10)V99	C	12	431-442	SEE FORM 480.6B, ITEM 5.	
AMOUNT WITHHELD 36. INTEREST UNDER SECTION 1023.04	9(8)V99	C	10	443-452	SEE FORM 480.6B, ITEM 5.	
AMOUNT PAID 37. DIVIDENDS SUBJECT TO 15%	9(10)V99	C	12	453-464	SEE FORM 480.6B, ITEM 2.	
AMOUNT WITHHELD 38. DIVIDENDS SUBJECT 15%	9(8)V99	C	10	465-474	SEE FORM 4806.B, ITEM 2.	
AMOUNT PAID 39. DIVIDENDS IND. DEV. (ACT 8 1/24/87)	9(10)V99	C	12	475-486	SEE FORM 480.6B, ITEM 7.	
AMOUNT WITHHELD 40. DIVIDENDS IND.DEV. (ACT 8 1/24/87)	9(8)V99	C	10	487-496	SEE FORM 480.6B, ITEM 7.	
AMOUNT PAID 41. INTEREST UNDER SECTION 1023.05(b)	9(10)V99	C	12	497-508	SEE FORM 480.6B, ITEM 6.	
AMOUNT WITHHELD 42. INTEREST UNDER SECTION 1023.05(b)	9(8)V99	C	10	509-518	SEE FORM 480.6B, ITEM 6.	
AMOUNT PAID 43. OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B, ITEM 9.	
AMOUNT WITHHELD 44. OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B, ITEM 9.	
AMOUNT PAID 45. COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	541-552	SEE FORM 480.6B, ITEM 4.	
AMOUNT WITHHELD 46. COMPENSATION PAID BY SPORT'S TEAMS	9(8)V99	C	10	553-562	SEE FORM 480.6B, ITEM 4.	
47. FILLER	X(199)	C	199	563-761	SPACES.	*
48. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
49. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
50. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*

*** REQUIRED FIELDS**

EXHIBIT B

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806BY26	RECORD TYPE: FORM
RECORD NAME: OTHER INCOME SUBJECT TO WITHHOLDING – FORM TYPE 480.6B	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
51. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
52. AMOUNT PAID DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL ACT %	9(10)V99	C	12	832-843	SEE FORM 480.6B, ITEM 3.	
53. AMOUNT WITHHELD DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL ACT %	9(8)V99	C	10	844-853	SEE FORM 480.6B, ITEM 3.	
54. PERCENT OF DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL ACT	9(3)	C	3	854-856	SEE FORM 480.6B, ITEM 3.	
55. FILLER	9(24)	C	24	857-880	ZEROS.	*
56. AMOUNT PAID ELIGIBLE DIVIDENDS UNDER DECREE AS QUALIFIED PHYSICIAN	9(10)V99	C	12	881-892	SEE FORM 480.6B, ITEM 8.	
57. AMOUNT WITHHELD ELIGIBLE DIVIDENDS UNDER DECREE AS QUALIFIED PHYSICIAN	9(8)V99	C	10	893-902	SEE FORM 480.6B, ITEM 8.	
58. FILLER	9(24)	C	24	903-926	ZEROS.	*
59. FILLER	X(4)	C	4	927-930	SPACES	*
60. MULTIPLE OWNERS ACCOUNT	X(1)	C	1	931-931	"1" IS "TRUE", "0" OR SPACE IS "FALSE"	
61. FILLER	X(1431)	C	1431	932-2362	SPACES.	*
62. INDEMNIFICATION PAYMENT CORRESPONDS TO A CAPITAL ASSET	X(1)	C	1	2363-2363	"1" IS "TRUE", "0" OR SPACE IS "FALSE"	
63. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: "1" = FEIN, "2" = SSN	
64. PAYEE ID ORIGINAL	X(11)	C	11	2365-2375	IF PAYEE ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYEE'S SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
65. PAYER E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYER.	*
66. PAYER PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER FOR PAYER.	*
67. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
68. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
69. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario **480.6B**
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACIÓN INFORMATIVA - OTROS INGRESOS SUJETOS A RETENCIÓN
INFORMATIVE RETURN - OTHER INCOME SUBJECT TO WITHHOLDING

AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2026**

☐ **Enmendado** - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

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

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria - Bank Account Number

☐ **Marque aquí si la cuenta pertenece a más de un titular.**
Check here if the account belongs to more than one holder.

Razones para el Cambio - Reasons for the Change

Número Control - Control Number | **Número Control Informativa Original**
Control No. Original Informative Return

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

Clase de Ingreso - Type of Income	Cantidad Pagada - Amount Paid	Cantidad Retenida - Amount Withheld
1. **Pagos por Indemnización Judicial o Extrajudicial** Payments for Judicial or Extrajudicial Indemnification ☐ **Marque aquí si el pago por indemnización corresponde a un activo de capital.** Check here if the indemnification payment corresponds to a capital asset.		
2. **Dividendos Sujetos al 15%** Dividends Subject to 15%		
3. **Dividendos Sujetos a Tasa Preferencial bajo Ley Especial** Dividends Subject to Preferential Rate under Special Act _____%		
4. **Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales** Compensation Paid by International Associations or Federations of Sport's Teams		
5. **Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa)** - Interests under Section 1023.04 (except IRA and Educational Contribution Account)		
6. **Intereses bajo la Sección 1023.05(b)** Interests under Section 1023.05(b)		
7. **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)		
8. **Dividendos Elegibles bajo Decreto de Médico Cualificado** Eligible Dividends under Decree as Qualified Physician		
9. **Otros Pagos** - Other Payments		

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

PROFORMA
INFORMATIVOS
SOLAMENTE. NO
UTILICE PARA
RENDIR.

*** REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.6B

EXHIBIT C

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806CY26

RECORD TYPE: FORM

RECORD NAME: PAYMENTS TO NONRESIDENTS OR FOR SERVICES FROM SOURCES OUTSIDE OF PUERTO RICO – FORM TYPE 480.6C

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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 480.6C. RIGHT JUSTIFIED.	*
3. PAYEE ID TYPE	X(1)	C	1	11-11	ENTER: "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(1)	C	1	13-13	ENTER "5" TO INDICATE FORM 480.6C.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
WITHHOLDING AGENT'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. IF ID TYPE = "3" ENTER PAYEE'S ITIN. IF PAYEE DOESN'T HAVE A FEIN/SSN/ITIN, ENTER ALL ZEROS IN THIS FIELD AND PROVIDE AN ALTERNATE IDENTIFICATION IN FIELD 49.	*
22. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	REQUIRED ONLY WHEN REPORTING INTEREST INCOME (LOC. 431-442).	

*** REQUIRED FIELDS**

EXHIBIT C

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806CY26

RECORD TYPE: FORM

RECORD NAME: PAYMENTS TO NONRESIDENTS OR FOR SERVICES FROM SOURCES OUTSIDE OF PUERTO RICO – FORM TYPE 480.6C

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & , .)	*
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(1)	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 INTERESTS	9(10)V99	C	12	431-442	SEE FORM 480.6C, ITEM 10.	
40. AMOUNT WITHHELD INTERESTS	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 OTHER PAYMENTS SUBJECT TO WITHHOLDING	9(10)V99	C	12	519-530	SEE FORM 480.6C, ITEM 13.	
47. AMOUNT WITHHELD OTHER PAYMENTS SUBJECT TO WITHHOLDING	9(8)V99	C	10	531-540	SEE FORM 480.6C, ITEM 13.	

*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806CY26	RECORD TYPE: FORM
RECORD NAME: PAYMENTS TO NONRESIDENTS OR FOR SERVICES FROM SOURCES OUTSIDE OF PUERTO RICO – FORM TYPE 480.6C	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
48. PAYEE'S IDENTIFICATION	X(12)	C	12	541-552	IF PAYEE ID TYPE = "4" ENTER PAYEE'S IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), IF PAYEE ID TYPE = "5" 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.	*
50. AMOUNT PAID ROYALTIES SUBJ. TO SPECIAL RATE UNDER INCENTIVES ACTS %.	9(10)V99	C	12	641-652	SEE FORM 480.6C, ITEM 9.	
51. AMOUNT WITHHELD ROYALTIES SUBJ. TO SPECIAL RATE UNDER INCENTIVES ACTS %.	9(8)V99	C	10	653-662	SEE FORM 480.6C, ITEM 9.	
52. AMOUNT PAID COMPENSATION PAID BY SPORT'S TEAMS	9(10)V99	C	12	663-674	SEE FORM 480.6C, ITEM 3.	
53. AMOUNT WITHHELD COMPENSATION PAID BY SPORT'S TEAMS	9(8)V99	C	10	675-684	SEE FORM 480.6C, ITEM 3.	
54. AMOUNT PAID DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(10)V99	C	12	685-696	SEE FORM 480.6C, ITEM 5.	
55. AMOUNT WITHHELD DIVIDENDS SUBJECT 10% UNDER SECTION 1062.11	9(8)V99	C	10	697-706	SEE FORM 480.6C, ITEM 5.	
56. AMOUNT PAID DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(10)V99	C	12	707-718	SEE FORM 480.6C, ITEM 6.	
57. AMOUNT WITHHELD DIVIDENDS SUBJECT 15% UNDER SECTION 1062.08	9(8)V99	C	10	719-728	SEE FORM 480.6C, ITEM 6.	
58. FILLER	X(33)	C	33	729-761	SPACES.	*
59. PAYEE'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
60. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
61. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
62. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
63. AMOUNT PAID SERVICES RENDERED BY INDEPENDENT CONTRACTORS	9(10)V99	C	12	832-843	SEE FORM 480.6C, ITEM 2.	

*** REQUIRED FIELDS**

EXHIBIT C

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806CY26	RECORD TYPE: FORM
RECORD NAME: PAYMENTS TO NONRESIDENTS OR FOR SERVICES FROM SOURCES OUTSIDE OF PUERTO RICO – FORM TYPE 480.6C	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

	FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
64.	AMOUNT WITHHELD SERVICES RENDERED BY INDEPENDENT CONTRACTORS	9(8)V99	C	10	844-853	SEE FORM 480.6C, ITEM 2.	
65.	AMOUNT PAID DIVIDENDS SUBJECTS TO PREFERENTIAL RATE UNDER SPECIAL ACT%	9(10)V99	C	12	854-865	SEE FORM 480.6C, ITEM 7.	
66.	AMOUNT WITHHELD DIVIDENDS SUBJECTS TO PREFERENTIAL RATE UNDER SPECIAL ACT%	9(8)V99	C	10	866-875	SEE FORM 480.6C, ITEM 7.	
67.	PERCENT OF DIVIDENDS SUBJECT PREFERENTIAL RATE UNDER SPECIAL ACT	9(3)	C	3	876-878	SEE FORM 480.6B, ITEM 7.	
68.	PERCENT OF ROYALTIES SUBJECT TO SPECIAL RATE UNDER INCENTIVES ACT	9(3)	C	3	879-881	SEE FORM 480.6B, ITEM 9.	
69.	SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013	9(10)V99	C	12	882-893		
70.	PAYMENTS FOR SERVICES RENDERED OUTSIDE OF PUERTO RICO	9(10)V99	C	12	894-905	SEE FORM 480.6C, ITEM 14.	
71.	FILLER	X(1)	C	1	906-906	SPACES	*
72.	PAYEE IS ALIEN	X(1)	C	1	907-907	IF IT'S TRUE, A FILL WITH “1”.	
73.	OTHER PAYMENTS NOT SUBJECT TO WITHHOLDING	9(10)V99	C	12	908-919	SEE FORM 480.6C, ITEM 15.	
74.	FILLER	X(1444)	C	1444	920-2363	SPACES.	*
75.	PAYEE ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: “1” = FEIN, “2” = SSN, “3” = ITIN, “4” = IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), “5” = CIDN (OTHER CORPORATE IDENTIFICATION NUMBER).	
76.	PAYEE ID ORIGINAL	X(11)	C	11	2365-2375	IF PAYEE ID TYPE ORIGINAL = “1”, ENTER PAYEE’S FEIN. IF ID TYPE ORIGINAL = “2” ENTER PAYEE’S SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
77.	PAYER E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYER.	*
78.	PAYER PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER FOR PAYER.	*
79.	CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
80.	REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
81.	FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**

Formulario **480.6C**
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACIÓN INFORMATIVA - PAGOS A NO RESIDENTES O POR SERVICIOS DE FUENTES FUERA DE PUERTO RICO
INFORMATIVE RETURN - PAYMENTS TO NONRESIDENTS OR FOR SERVICES FROM SOURCES OUTSIDE OF PUERTO RICO

AÑO CONTRIBUTIVO: TAXABLE YEAR: **2026**

☐ **Enmendado** - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

Número de Identificación - Identification Number ☐ Extranjero / Alien

Nombre - Name

Dirección - 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

Número de Cuenta Bancaria
Bank Account Number

Razones para el Cambio - Reasons for the Change

Número Control - Control Number

Número Control Informativa Original
Control No. Original Informative Return

FECHA DE RADICACIÓN: 15 DE ABRIL, VEA INSTRUCCIONES
FILING DATE: APRIL 15, SEE INSTRUCTIONS

Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Cantidad Retenida Amount Withheld
1. Salarios, Jornales o Compensaciones (Vea instrucciones) Salaries, Wages or Compensations (See instructions)		
2. Pagos por Servicios Prestados por Contratistas Independientes Payments for Services Rendered by Independent Contractors		
3. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales - Compensation Paid by International Associations or Federations of Sport's Teams		
4. Venta de Propiedad - Sale of Property		
5. Dividendos Sujetos al 10% bajo la Sección 1062.11 Dividends Subject to 10% under Section 1062.11		
6. Dividendos Sujetos al 15% bajo la Sección 1062.08 Dividends Subject to 15% under Section 1062.08		
7. Dividendos Sujetos a Tasa Preferencial bajo Ley Especial Dividends Subject to Preferential Rate under Special Act ____%		
8. Regalías - Royalties		
9. Regalías Sujetas a Tasa Especial bajo Leyes de Incentivos Royalties Subject to Special Rate under Incentives Acts ____%		
10. Intereses - Interests		
11. Rentas - Rents		
12. Espectáculos Públicos - Public Shows		
13. Otros Pagos Sujetos a Retención Other Payments Subject to Withholding		
14. Pagos por Servicios Prestados Fuera de Puerto Rico Payments for Services Rendered Outside of Puerto Rico		
15. Otros Pagos No Sujetos a Retención Other Payments Not Subject to Withholding		

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILIZAR PARA RENDIR.

*** REQUIRED FIELDS**

EXHIBIT D

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806DY26

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	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN.	*
4. FILLER	X(1)	C	1	12-12	SPACES.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "X" TO INDICATE FORM 480.6D.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYER'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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 FIELDS**

EXHIBIT D

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806DY26

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	RE
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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(1)	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(12)	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 EXEMPT PAYMENTS SUBJECT TO ALTERNATE BASIC TAX TOTAL AMOUNT PAID	9(10)V99	C	12	473-484	SEE FORM 480.6D, ITEM 21, COLUMN A.	
41. OTHER EXEMPT PAYMENTS SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	485-496	SEE FORM 480.6D, ITEM 21, COLUMN B.	
42. INTERESTS UPON OBLIGATIONS FROM THE UNITED STATES GOVERNMENT	9(10)V99	C	12	497-508	SEE FORM 480.6D, ITEM 6.	
43. INTERESTS UPON OBLIGATIONS FROM THE GOVERNMENT OF PUERTO RICO	9(10)V99	C	12	509-520	SEE FORM 480.6D, ITEM 7.	
44. INTERESTS UPON CERTAIN MORTGAGES	9(10)V99	C	12	521-532	SEE FORM 480.6D, ITEM 8.	
45. OTHER INTERESTS SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	533-544	SEE FORM 480.6D, ITEM 10.	
46. FILLER	9(12)	C	12	545-556	ZEROS.	*
47. DIVIDENDS FROM COOPERATIVE ASSOCIATIONS	9(10)V99	C	12	557-568	SEE FORM 480.6D, ITEM 12.	
48. DIVIDENDS FROM AN INTERNATIONAL INSURER OR HOLDING COMPANY OF THE INTERNATIONAL INSURER	9(10)V99	C	12	569-580	SEE FORM 480.6D, ITEM 13.	
49. FILLER	9(12)	C	12	581-592	ZEROS.	*
50. DEBT DISCHARGE	9(10)V99	C	12	593-604	SEE FORM 480.6D, ITEM 19.	

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806DY26

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	RE
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. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
53. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
54. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
55. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
56. OTHER INTEREST NOT SUBJECT TO ALTERNATE BASIC TAX.	9(10)V99	C	12	832-843	SEE FORM 480.6D, ITEM 11.	
57. DIVIDENDS FROM EXEMPT BUSINESSES NOT SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	844-855	SEE FORM 480.6D, ITEM 14.	
58. OTHER DIVIDENDS SUBJECT TO ALTERNATE BASIC TAX, AMOUNT PAID	9(10)V99	C	12	856-867	SEE FORM 480.6D, ITEM 17, 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 17, COLUMN B.	
60. OTHER DIVIDENDS NOT SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	880-891	SEE FORM 480.6D, ITEM 18.	
61. OTHER EXEMPT PAYMENTS NOT SUBJECT TO ALTERNATE BASIC TAX	9(10)V99	C	12	892-903	SEE FORM 480.6D, ITEM 22.	
62. EXEMPTION CODE	X(3)	C	3	904-906	SEE FORM 480.6D, ITEM 19.	
63. ELIGIBLE DIVIDENDS UNDER DECREE AS QUALIFIED PHYSICIAN	9(10)V99	C	12	907-918	SEE FORM 480.6D, ITEM 15.	
64. INTEREST ON BONDS, NOTES OR OTHER OBLIGATIONS UNDER SECTION 6070.56(H) OF ACT 60-2019	9(10)V99	C	12	919-930	SEE FORM 480.6D, ITEM 9.	
65. DIVIDENDS FROM EXEMPT BUSINESS UNDER SECTION 6070.56(E) OF ACT 60-2019	9(10)V99	C	12	931-942	SEE FORM 480.6D, ITEM 16.	
66. QUALIFIED DISASTER AID PAYMENTS UNDER SECTION 1031.01(B)(16)	9(10)V99	C	12	943-954	SEE FORM 480.6D, ITEM 20.	
67. FILLER	9(10)V99	C	12	955-966	ZEROS.	*
68. FLAG DISABILITY PENSION	X(1)	C	1	967-967	"1" IS "TRUE", "0" OR SPACE IS "FALSE"	
69. DISABILITY PENSION AMOUNT	9(10)V99	C	12	968-979	SEE FORM 480.6D, ITEM 3.	
70. OTHER PAYMENTS EXCLUDED	9(10)V99	C	12	980-991	SEE FORM 480.6D, ITEM 23	
71. FILLER	X(1372)	C	1372	992-2363	SPACES.	*
72. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: "1" = FEIN, "2" = SSN, "3"	
73. PAYEE ID ORIGINAL	X(11)	C	11	2365-2375	IF PAYEE ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYEE'S SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
74. PAYER E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYER.	*
75. PAYER PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER FOR PAYER.	*

*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806DY26	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	RE
76. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED 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 FIELDS**

Formulario 480.6D
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - INGRESOS EXENTOS Y EXCLUIDOS E INGRESOS EXENTOS
SUJETOS A CONTRIBUCIÓN BÁSICA ALTERNA
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
TAXABLE YEAR: 2026 ☐ Enmendado - Amended: (____/____/____)

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION	INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION
Núm. de Identificación Patronal - Employer Identification Number	Núm. de Seguro Social o Identificación Patronal - Social Security or Employer Identification No.
Nombre - Name	Nombre - Name
Dirección - Address	Dirección - Address
Código Postal - Zip Code	Código Postal - Zip Code
Núm. de Teléfono - Telephone No. / Correo Electrónico - E-mail	

Clase de Ingreso Type of Income	(A) Total Cantidad Pagada Total Amount Paid	(B) Cantidad Sujeta a Contribución Básica Alterna Amount Subject to Alternate Basic Tax
1. Ganancia Acumulada en Opciones No Cualificadas Accumulated Gain on Nonqualified Options		
2. Distribuciones de Cantidades Previamente Notificadas como Distribuciones Elegibles Implícitas bajo las Secciones 1023.06(j) y 1023.25(b) Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Sections 1023.06(j) and 1023.25(b)		
3. Compensación por Lesiones o Enfermedad bajo la Sección 1031.01(b)(3) Compensation for Injuries or Sickness under Section 1031.01(b)(3) ☐ Pensión por Incapacidad (Vea instrucciones) / Disability Pension (See Instructions) $		
4. Distribuciones de Cuentas de Retiro Individual No Deducibles Distributions from Non Deductible Individual Retirement Accounts		
5. Renta de Propiedad Residencial bajo la Ley 183-2010, según enmendada Rent from Residential Property under Act 183-2010, as amended		
6. Intereses sobre Obligaciones del Gobierno de los Estados Unidos Interests upon Obligations from the United States Government		
7. Intereses sobre Obligaciones del Gobierno de Puerto Rico Interests upon Obligations from the Government of Puerto Rico		
8. Intereses sobre Ciertas Hipotecas Interests upon Certain Mortgages		
9. Intereses sobre Bonos, Pagarés u Otras Obligaciones bajo la Sección 6070.58(h) de la Ley 60-2019 Interests on Bonds, Notes or Other Obligations under Section 6070.58(h) of Act 60-2019		
10. Otros Intereses Sujetos a Contribución Básica Alterna Other Interests Subject to Alternate Basic Tax		
11. Otros Intereses No Sujetos a Contribución Básica Alterna Other Interests Not Subject to Alternate Basic Tax		
12. Dividendos de Asociaciones Cooperativas Dividends from Cooperative Associations		
13. Dividendos de un Asegurador Internacional o Compañía Tenedora del Asegurador Internacional Dividends from an International Insurer or Holding Company of the International Insurer		
14. Dividendos de Negocios Exentos No Sujetos a Contribución Básica Alterna (Vea instrucciones) Dividends from Exempt Businesses Not Subject to Alternate Basic Tax (See instructions)		
15. Dividendos Elegibles bajo Decreto de Médico Cualificado Eligible Dividends under Decree as Qualified Physician		
16. Dividendos de Negocio Exento bajo la Sección 6070.58(e) de la Ley 60-2019 Dividends from Exempt Business under Section 6070.58(e) of Act 60-2019		
17. Otros Dividendos Sujetos a Contribución Básica Alterna Other Dividends Subject to Alternate Basic Tax		
18. Otros Dividendos No Sujetos a Contribución Básica Alterna Other Dividends Not Subject to Alternate Basic Tax		
19. Condonación de Deudas (Vea instrucciones) ☐ ☐ ☐ Debt Discharge (See instructions)		
20. Pagos Cualificados por Concepto de Ayuda para Sobrellevar Desastres bajo la Sección 1031.01(b)(18) Qualified Disaster Aid Payments under Section 1031.01(b)(18)		
21. Otros Pagos Exentos Sujetos a Contribución Básica Alterna Other Exempt Payments Subject to Alternate Basic Tax		
22. Otros Pagos Exentos No Sujetos a Contribución Básica Alterna Other Exempt Payments Not Subject to Alternate Basic Tax		
23. Otros Pagos Excluidos del Ingreso Bruto (Vea instrucciones) Other Payments Excluded from Gross Income (See Instructions)		

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 COPIA A QUIEN RECIBE EL PAGO. CONSERVE COPIA PARA SUS RECORDS.
SEND TO DEPARTMENT OF THE TREASURY ELECTRONICALLY. DELIVER COPY TO PAYEE. KEEP COPY FOR YOUR RECORDS.

PARA PROPOSITOS INFORMATIVO SOLAMENTE. NO UTILICE PARA RENDIR.

*** REQUIRED FIELDS**

EXHIBIT E

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4807Y26	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	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN, "3" = ITIN, "4" = IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), "5" = CIDN (OTHER CORPORATE IDENTIFICATION NUMBER).	*
4. PAYEE RESIDENT TYPE	X(1)	C	1	12-12	ENTER: "1" = RESIDENT, "2" = NONRESIDENT, "3" = ALIEN.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "4" TO INDICATE FORM 480.7.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
WITHHOLDING AGENT'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. IRA ACCOUNT NUMBER	X(20)	C	20	176-195		*
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807Y26

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	RE
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(1)	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 (10% LINE 12D)	9(10)V99	C	12	393-404	SEE FORM 480.7, ITEM 7.	
38. TAX WITHHELD INCOME FROM SOURCES WITHIN PR (10% 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.	
BREAKDOWN OF AMOUNT DISTRIBUTED						
42. A- CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7, ITEM 12A.	
43. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	477-488	SEE FORM 480.7, ITEM 12B.	
44. C- EXEMPT INTEREST	9(10)V99	C	12	489-500	SEE FORM 480.7, ITEM 12C.	
45. D- INTERESTS 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.	*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807Y26

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	RE
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 12L.	
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. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
59. PAYEE'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
60. PAYEE'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
61. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
62. INCOME TAX WITHHELD AT SOURCE ON DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO (10% LINE12K1)	9(10)V99	C	12	832-843	SEE FORM 480.7, ITEM 10.	
63. DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO TAXABLE	9(10)V99	C	12	844-855	SEE FORM 480.7, ITEM K.1.	
64. DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO EXEMPT	9(10)V99	C	12	856-867	SEE FORM 480.7, ITEM K.2.	
65. EXEMPT INTERESTS AND AMOUNT OVER WHICH A PREPAYMENT WAS MADE	9(10)V99	C	12	868-879	SEE FORM 480.7, ITEM K.3.	
66. DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO TOTAL	9(10)V99	C	12	880-891	SEE FORM 480.7, ITEM K.4.	
67. TYPE OF FINANCIAL	X(1)	C	1	892-892	ENTER: "C" = CONTRIBUTION, "D" = DISTRIBUTION, "B" = BOTH.	*
68. PAYEE FOREIGN ID	X(20)	C	20	893-912	IF PAYEE ID TYPE = "4" ENTER PAYEE'S IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), IF PAYEE ID TYPE = "5" 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.	
69. ACQUISITION PRINCIPAL RESIDENCE	X(1)	C	1	913-913	ENTER: "1" = ACQUISITION PRINCIPAL RESIDENCE.	
70. FILLER	X(1438)	C	1438	914-2351	SPACES.	*

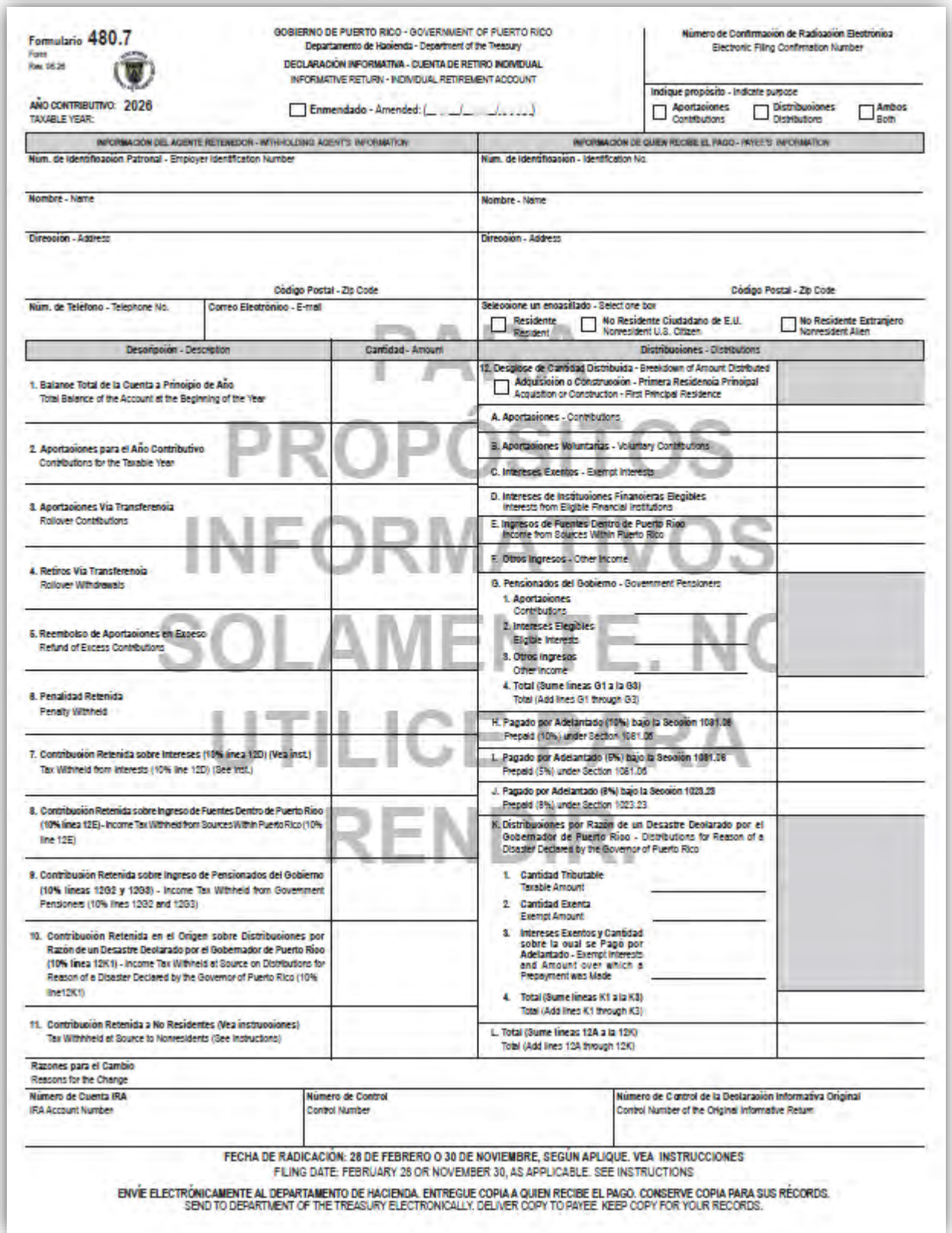
*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4807Y26	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	RE
71. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2352-2352	ENTER: "1" = FEIN, "2" = SSN, "3" = ITIN, "4" = IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), "5" = CIDN (OTHER CORPORATE IDENTIFICATION NUMBER).	
72. PAYEE ID ORIGINAL	X(11)	C	11	2353-2363	IF PAYEE ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYEE'S SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
73. WITHHOLDING AGENT E-MAIL	X(50)	C	50	2364-2413	E-MAIL FOR WITHHOLDING AGENT.	*
74. WITHHOLDING AGENT PHONE NUMBER	X(20)	C	20	2414-2433	PHONE NUMBER WITHHOLDING AGENT.	*
75. J- PREPAID (8%) UNDER SECTION 1023.23	9(10)V99	C	12	2434-2445	SEE FORM 480.7, ITEM 12 J.	
76. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED 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 FIELDS**



Formulario **480.7**
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - CUENTA DE RETIRO INDIVIDUAL
INFORMATIVE RETURN - INDIVIDUAL RETIREMENT ACCOUNT

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

AÑO CONTRIBUTIVO: 2026
TAXABLE YEAR:

☐ Enmendado - Amended: (__/__/____)

Indique propósito - Indicate purpose
☐ Aportaciones Contributions ☐ Distribuciones Distributions ☐ Ambos Both

INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION	INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION
Núm. de Identificación Patronal - Employer Identification Number	Núm. de Identificación - Identification No.
Nombre - Name	Nombre - Name
Dirección - Address	Dirección - Address
Código Postal - Zip Code	Código Postal - Zip Code
Núm. de Teléfono - Telephone No. / Correo Electrónico - E-mail	Seleccione un encasillado - Select one box: ☐ Residente Resident ☐ No Residente Ciudadano de E.U. Nonresident U.S. Citizen ☐ No Residente Extranjero Nonresident Alien

Descripción - Description	Cantidad - Amount	Distribuciones - Distributions	
1. Balance Total de la Cuenta a Principio de Año Total Balance of the Account at the Beginning of the Year		12. Desglose de Cantidad Distribuida - Breakdown of Amount Distributed ☐ Adquisición o Construcción - Primera Residencia Principal Acquisition or Construction - First Principal Residence	
2. Aportaciones para el Año Contributivo Contributions for the Taxable Year		A. Aportaciones - Contributions	
3. Aportaciones Vía Transferencia Rollover Contributions		B. Aportaciones Voluntarias - Voluntary Contributions	
4. Retiros Vía Transferencia Rollover Withdrawals		C. Intereses Exentos - Exempt Interests	
5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions		D. Intereses de Instituciones Financieras Elegibles Interests from Eligible Financial Institutions	
6. Penalidad Retenida Penalty Withheld		E. Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
7. Contribución Retenida sobre Intereses (10% línea 12D) (Vea inst.) Tax Withheld from Interests (10% line 12D) (See Inst.)		F. Otros Ingresos - Other Income	
8. Contribución Retenida sobre Ingreso de Fuentes Dentro de Puerto Rico (10% línea 12E) - Income Tax Withheld from Sources Within Puerto Rico (10% line 12E)		G. Pensionados del Gobierno - Government Pensioners 1. Aportaciones Contributions ____ 2. Intereses Elegibles Eligible Interests ____ 3. Otros Ingresos Other Income ____	
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)		4. Total (Sume líneas G1 a la G3) Total (Add lines G1 through G3)	
10. Contribución Retenida en el Origen sobre Distribuciones por Razón de un Desastre Declarado por el Gobernador de Puerto Rico (10% línea 12K1) - Income Tax Withheld at Source on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico (10% line12K1)		H. Pagado por Adelantado (10%) bajo la Sección 1081.06 Prepaid (10%) under Section 1081.06	
11. Contribución Retenida a No Residentes (Vea instrucciones) Tax Withheld at Source to Nonresidents (See Instructions)		I. Pagado por Adelantado (5%) bajo la Sección 1081.06 Prepaid (5%) under Section 1081.06	
		J. Pagado por Adelantado (8%) bajo la Sección 1023.23 Prepaid (8%) under Section 1023.23	
		K. Distribuciones por Razón de un Desastre Declarado por el Gobernador de Puerto Rico - Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico 1. Cantidad Tributable Taxable Amount ____ 2. Cantidad Exenta Exempt Amount ____ 3. Intereses Exentos y Cantidad sobre la cual se Pagó por Adelantado - Exempt Interests and Amount over which a Prepayment was Made ____ 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)	

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 NOVIEMBRE, SEGÚN APLIQUE. VEA INSTRUCCIONES
FILING DATE: FEBRUARY 28 OR NOVEMBER 30, AS APPLICABLE. SEE INSTRUCTIONS

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENTA

*** REQUIRED FIELDS**

EXHIBIT F

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807AY26

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	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN.	*
4. JOINT BORROWER ID TYPE	X(1)	C	1	12-12	ENTER: "1" = FEIN, "2" = SSN.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "6" TO INDICATE FORM 480.7A.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
RECIPIENT'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1.	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2.	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE.	
20. FILLER	X(2)	C	2	165-166	SPACES.	*
BORROWER'S INFORMATION						
21. 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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	206-240		*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807AY26

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	RE
24. ADDRESS LINE NUMBER 2	X(35)	C	35	241-275		
25. TOWN	X(13)	C	13	276-288		*
26. STATE	X(2)	C	2	289-290		*
27. ZIP-CODE	9(5)	C	5	291-295		*
28. ZIP-CODE EXTENSION	9(4)	C	4	296-299	ZEROS, IF NOT AVAILABLE.	
JOINT BORROWER'S INFORMATION						
29. 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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
31. FILLER	X(1)	C	1	339-339	SPACES.	*
32. INTERESTS 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(1)	C	1	364-364	ENTER: "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(1)	C	1	377-377	ENTER: "P" = PAID "F" = FINANCED.	*
37. REFUND OF INTERESTS	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. ORIGINAL LOAN AMOUNT	9(10) V99	C	12	402-413	SEE FORM 480.7A, ITEM 6.	*
40. FILLER	X(1)	C	1	414-414	SPACES.	*
41. LOAN ACCOUNT NUMBER	X(20)	C	20	415-434	ENTER LOAN ACCOUNT NUMBER	*
42. FILLER	X(5)	C	5	435-439	SPACES.	*
43. LOAN TERM	9(3)	C	3	440-442	ENTER THE NUMBER OF MONTHS.	*
44. FILLER	X(319)	C	319	443-761	SPACES.	*
45. BORROWER'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
46. BORROWER'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807AY26

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	RE
47. BORROWER'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
48. BORROWER'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
49. JOINT BORROWER'S FIRST NAME	X(15)	C	15	832-846	ENTER THE FIRST NAME OF THE JOINT BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
50. JOINT BORROWER'S MIDDLE NAME	X(15)	C	15	847-861	ENTER THE MIDDLE NAME OF THE JOINT BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
51. JOINT BORROWER'S LAST NAME	X(20)	C	20	862-881	ENTER THE LAST NAME OF THE JOINT BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
52. JOINT BORROWER'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	882-901	ENTER THE SECOND LAST NAME OF THE JOINT BORROWER. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
53. PROPERTY ADDRESS LINE NUMBER 1	X(35)	C	35	902-936		*
54. PROPERTY ADDRESS LINE NUMBER 2	X(35)	C	35	937-971		*
55. PROPERTY TOWN	X(13)	C	13	972-984		*
56. PROPERTY STATE	X(2)	C	2	985-986		*
57. PROPERTY ZIP-CODE	9(5)	C	5	987-991		*
58. PROPERTY ZIP-CODE EXTENSION	9(4)	C	4	992-995	ZEROS, IF NOT AVAILABLE.	*
59. FILLER	X(1368)	C	1368	996-2363	SPACES.	*
60. BORROWER ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: "1" = FEIN, "2" = SSN.	
61. BORROWER ID ORIGINAL	X(11)	C	11	2365-2375	IF BORROWER'S ID TYPE ORIGINAL = "1", ENTER BORROWER'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER BORROWER SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
62. RECIPIENT E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR RECIPIENT.	*
63. RECIPIENT PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER RECIPIENT.	*

*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4807AY26	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	RE
64. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
65. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
66. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario **480.7A**
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACIÓN INFORMATIVA - INTERESES HIPOTECARIOS
INFORMATIVE RETURN - MORTGAGE INTERESTS

AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2026**

☐ **Enmendado** - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL RECEPTOR - RECIPIENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | Correo Electrónico - E-mail

INFORMACIÓN DEL DEUDOR - BORROWER'S INFORMATION

Número de Seguro Social - Social Security Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACIÓN DEL CODEUDOR - JOINT BORROWER'S INFORMATION

Número de Seguro Social - Social Security Number

Nombre - Name

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

Descripción - Description	Cantidad - Amount
1. Intereses Pagados por el Deudor Interests Paid by Borrower	
2. Honorarios de Origen del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Origination Fees (Points) Paid Directly by Borrower 1 ☐ Pagados - Paid 2 ☐ Financiados - Financed	
3. Descuentos del Préstamo (Puntos) Pagados Directamente por el Deudor Loan Discounts (Points) Paid Directly by Borrower 1 ☐ Pagados - Paid 2 ☐ Financiados - Financed	
4. Reembolsos de Intereses Refund of Interests	
5. Contribuciones sobre la Propiedad Property Taxes	
6. Cantidad Original del Préstamo Original Loan Amount	

Dirección Física de la Propiedad Sujeta al Préstamo - Physical Address of the Property Subject to Loan

Código Postal - Zip Code

Número de Cuenta del Préstamo - Loan Account Number | Término del Préstamo (en meses) - Loan Term (in months)

Número Control - Control Number | Número Control Informativa Original
Control No. Original Informative Return

Razones para el Cambio - Reasons for the Change

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

*** REQUIRED FIELDS**

EXHIBIT G

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807BY26

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	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN.	*
4. CONTRIBUTOR ID TYPE	X(1)	C	1	12-12	ENTER: "1" = FEIN, "2" = SSN.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "7" TO INDICATE FORM 480.7B.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
WITHHOLDING AGENT'S INFORMATION						
10. PAYER ID TYPE	X(1)	C	1	22-22	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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(1)	C	1	152-152	SPACES.	*
BENEFICIARY'S INFORMATION						
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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*

*** REQUIRED FIELDS**

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FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
24. ADDRESS LINE NUMBER 1	X(35)	C	35	200-234		*
25. ADDRESS LINE NUMBER 2	X(35)	C	35	235-269		
26. TOWN	X(13)	C	13	270-282		*
27. STATE	X(2)	C	2	283-284		*
28. ZIP-CODE	9(5)	C	5	285-289		*
29. BANK ACCOUNT NUMBER	X(20)	C	20	290-309		*
30. FILLER	X(1)	C	1	310-310	SPACES.	*
CONTRIBUTOR'S INFORMATION						
31. 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	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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 (10%)	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. (10%)	9(5)V99	C	7	492-498	SEE FORM 480.7B, ITEM 7.	
BREAKDOWN OF AMOUNT DISTRIBUTED						
46. CONTRIBUTIONS	9(5)V99	C	7	499-505	SEE FORM 480.7B, ITEM 8A.	
47. TAXABLE INTERESTS	9(5)V99	C	7	506-512	SEE FORM 480.7B, ITEM 8B-1.	
48. EXEMPT INTERESTS	9(5)V99	C	7	513-519	SEE FORM 480.7B, ITEM 8B-2.	

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FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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 THROUGH 8C)	9(5)V99	C	7	534-540	SEE FORM 480.7B, ITEM 8D.	
52. PREPAID (8%) UNDER SECTION 1023.24	9(5)V99	C	7	541-547	SEE FORM 480.7B, ITEM 8C.	
53. FILLER	X(214)	C	214	548-761	SPACES.	*
54. BENEFICIARY'S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
55. BENEFICIARY'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
56. BENEFICIARY'S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
57. BENEFICIARY'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
58. CONTRIBUTOR'S FIRST NAME	X(15)	C	15	832-846	ENTER THE FIRST NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
59. CONTRIBUTOR'S MIDDLE NAME	X(15)	C	15	847-861	ENTER THE MIDDLE NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
60. CONTRIBUTOR'S LAST NAME	X(20)	C	20	862-881	ENTER THE LAST NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
61. CONTRIBUTOR'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	882-901	ENTER THE SECOND LAST NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
62. TYPE OF FINANCIAL	X(1)	C	1	902-902	ENTER: "C" = CONTRIBUTION, "D" = DISTRIBUTION, "B" = BOTH.	*
63. FILLER	X(1461)	C	1461	903-2363	SPACES.	*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807BY26

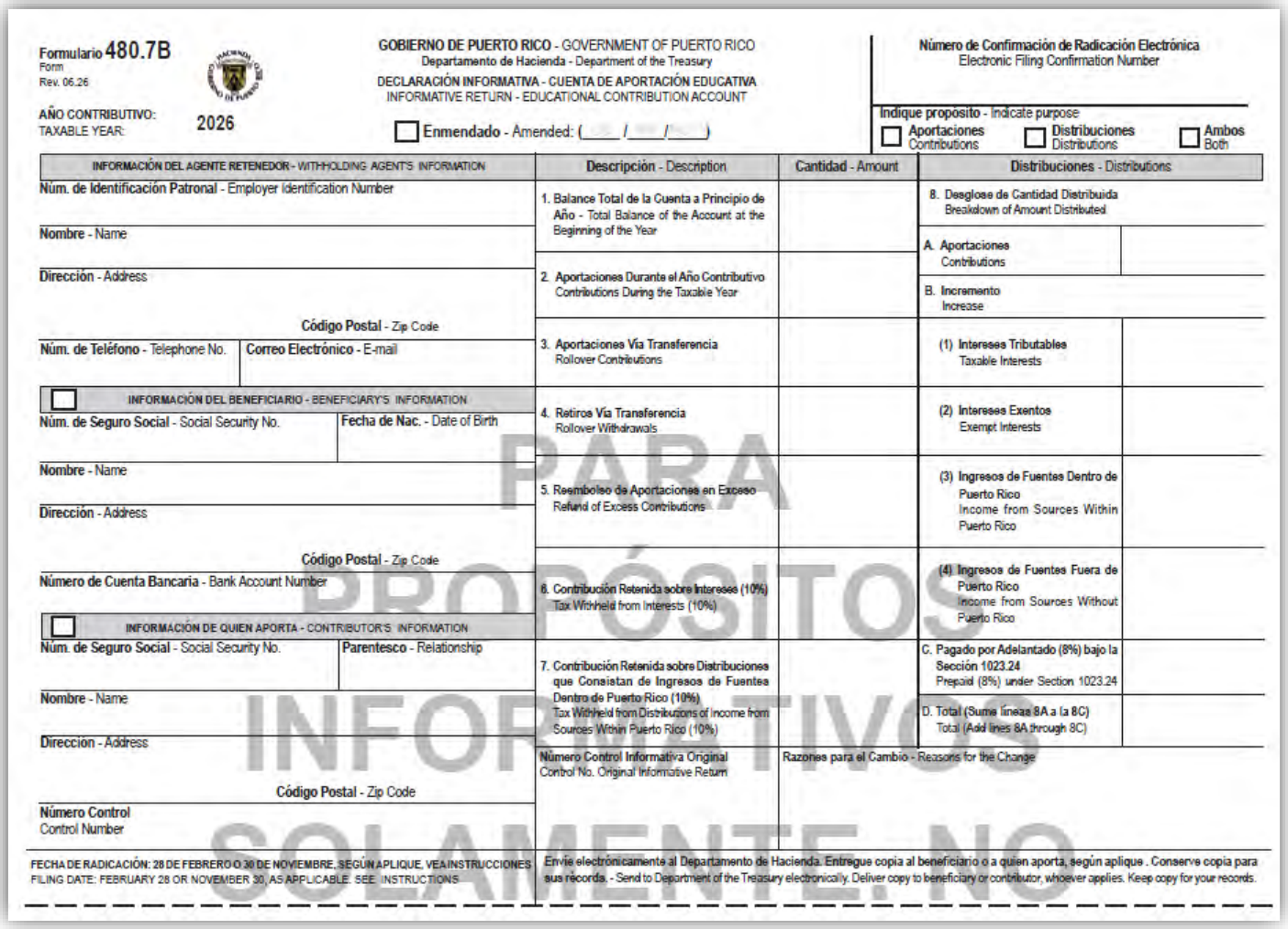
RECORD TYPE: FORM

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	RE
64. BENEFICIARY ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: "1" = FEIN, "2" = SSN.	
65. BENEFICIARY ID ORIGINAL	X(11)	C	11	2365-2375	IF BENEFICIARY ID TYPE ORIGINAL = "1", ENTER BENEFICIARY FEIN. IF ID TYPE ORIGINAL = "2" ENTER BORROWER SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
66. WITHHOLDING AGENT E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR WITHHOLDING AGENT.	*
67. WITHHOLDING AGENT PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER WITHHOLDING AGENT.	*
68. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
69. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
70. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario **480.7B**
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - CUENTA DE APORTACIÓN EDUCATIVA
INFORMATIVE RETURN - EDUCATIONAL CONTRIBUTION ACCOUNT

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2026**

☐ **Enmendado** - Amended: (____/____/____)

Indique propósito - Indicate purpose
☐ **Aportaciones** Contributions ☐ **Distribuciones** Distributions ☐ **Ambos** Both

INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Núm. de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

☐ **INFORMACIÓN DEL BENEFICIARIO** - BENEFICIARY'S INFORMATION

Núm. de Seguro Social - Social Security No. | **Fecha de Nac.** - Date of Birth

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria - Bank Account Number

☐ **INFORMACIÓN DE QUIEN APORTA** - CONTRIBUTOR'S INFORMATION

Núm. de Seguro Social - Social Security No. | **Parentesco** - Relationship

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número Control
Control Number

Descripción - Description	**Cantidad** - Amount
1. Balance Total de la Cuenta a Principio de Año - Total Balance of the Account at the Beginning of the Year	
2. Aportaciones Durante el Año Contributivo Contributions During the Taxable Year	
3. Aportaciones Vía Transferencia Rollover Contributions	
4. Retiros Vía Transferencia Rollover Withdrawals	
5. Reembolso de Aportaciones en Exceso Refund of Excess Contributions	
6. Contribución Retenida sobre Intereses (10%) Tax Withheld from Interests (10%)	
7. Contribución Retenida sobre Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (10%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (10%)	
Número Control Informativa Original Control No. Original Informative Return	Razones para el Cambio - Reasons for the Change

Distribuciones - Distributions	
8. Desglose de Cantidad Distribuida Breakdown of Amount Distributed	
A. Aportaciones Contributions	
B. Incremento Increase	
(1) Intereses Tributables Taxable Interests	
(2) Intereses Exentos Exempt Interests	
(3) Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
(4) Ingresos de Fuentes Fuera de Puerto Rico Income from Sources Without Puerto Rico	
C. Pagado por Adelantado (8%) bajo la Sección 1023.24 Prepaid (8%) under Section 1023.24	
D. Total (Suma líneas 8A a la 8C) Total (Add lines 8A through 8C)	

FECHA DE RADICACIÓN: 28 DE FEBRERO O 30 DE NOVIEMBRE, SEGÚN APLIQUE, VEA INSTRUCCIONES
FILING DATE: FEBRUARY 28 OR NOVEMBER 30, AS APPLICABLE. SEE INSTRUCTIONS

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO

***** **REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.7B

EXHIBIT H

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807CY26

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	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN, "3" = ITIN, "4" = IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), "5" = CIDN (OTHER CORPORATE IDENTIFICATION NUMBER).	*
4. PAYEE RESIDENT TYPE	X(1)	C	1	12-12	ENTER: "1" = RESIDENT, "2" = NONRESIDENT, "3" = ALIEN.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "Y" TO INDICATE FORM 480.7C.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYER'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "1" = FEIN, "2" = SSN.	*
12. IDENTIFICATION NUMBER	9(9)	C	9	32-40	IF PAYEE ID TYPE = "1", ENTER PAYEE'S FEIN. IF ID TYPE = "2" ENTER PAYEE'S SSN. IF ID TYPE = "3" ENTER PAYEE'S ITIN. IF PAYEE DOESN'T HAVE A FEIN/SSN/ITIN, ENTER ALL ZEROS IN THIS FIELD AND PROVIDE AN ALTERNATE IDENTIFICATION IN FIELD 73.	*
13. NAME	X(30)	C	30	41-70	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. ACCOUNT NUMBER	X(20)	C	20	176-195		*

*** REQUIRED FIELD**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807CY26

RECORD TYPE: FORM

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

RECORD LENGTH: 2500

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FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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(1)	C	1	320-320	SPACES.	*
31. FORM OF DISTRIBUTION	X(1)	C	1	321-321	ENTER: L" = LUMP SUM, "P" = PARTIAL, "E" = PERIODIC PAYMENTS.	*
32. PLAN OR ANNUITY TYPE	X(1)	C	1	322-322	ENTER: "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(1)	C	1	527-527	VALID CODES = "A", "B", "C", "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 DISTRIBUTIONS	9(10)V99	C	12	540-551	SEE FORM 480.7C, ITEM 15.	
51. FILLER	X(12)	C	12	552-563	SPACES.	

*** REQUIRED FIELD**

FILE DESCRIPTION

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P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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(1)	C	1	600-600	VALID CODES = “A”, “B”, “C”, “E”, “F”, “G”, “H”, “I”, “J”, “K”, “L”, “M”, “N”.	*
55. FILLER	X(161)	C	161	601-761	SPACES.	*
56. PAYEE’S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
57. PAYEE’S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
58. PAYEE’S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
59. PAYEE’S MOTHER’S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
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.	
DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO						
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.	
67. C- AMOUNT OVER WHICH A PREPAYMENT WAS MADE	9(10)V99	C	12	969-980	SEE FORM 480.7C, ITEM 21C.	
68. D- AFTER-TAX CONTRIBUTIONS	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 DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO	9(10)V99	C	12	1005-1016	SEE FORM 480.7C, ITEM 22.	

*** REQUIRED FIELD**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807CY26

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	RE
71. TOTAL AMOUNT DISTRIBUTED EXEMPT INCOME	9(10)V99	C	12	1017-1028	SEE FORM 480.7C, ITEM 20D.	
72. PAYEE'S IDENTIFICATION	X(13)	C	13	1029-1041	IF PAYEE ID TYPE = "4" ENTER PAYEE'S IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), IF PAYEE ID TYPE = "5" ENTER PAYEE'S CIDN (OTHER CORPORATE IDENTIFICATION NUMBER). USE ONLY WHEN THE PAYEE DOES NOT HAVE AN SSN, ITIN OR FEIN. IDN AND CIDN CAN BE ANY TYPE OF ALPHANUMERIC IDENTIFICATION OTHER THAN FEIN, SSN, OR ITIN.	
73. TYPE OF FINANCIAL	X(1)	C	1	1042-1042	ENTER: "C" = CONTRIBUTION, "D" = DISTRIBUTION, "B" = BOTH.	*
74. KEOGH PLAN	X(1)	C	1	1043-1043	ENTER: "1" = IF IT ID A KEOGH PLAN	*
75. EXEMPT CHRISTMAS BONUS, SUMMER BONUS AND MEDICINE BONUS	9(10)V99	C	12	1044-1055	SEE FORM 480.7C, ITEM 20A.	
76. EXEMPT INCOME PAID TO RETIRED MEMBERS OF THE PUERTO RICO POLICE BUREAU	9(10)V99	C	12	1056-1067	SEE FORM 480.7C, ITEM 20B.	
77. OTHER EXEMPT INCOME	9(10)V99	C	12	1068-1079	SEE FORM 480.7C, ITEM 20C.	
78. FILLER	X(1238)	C	1238	1080-2317	SPACES.	*
79. PAYEE FOREIGN ID ORIGINAL	X(13)	C	13	2318-2330	IF PAYEE ID TYPE ORIGINAL = "4" ENTER PAYEE'S IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER). IF PAYEE ID TYPE = "5" ENTER PAYEE'S CIDN (OTHER CORPORATE IDENTIFICATION NUMBER). IDN AND CIDN CAN BE ANY TYPE OF ALPHANUMERIC IDENTIFICATION OTHER THAN FEIN, SSN, OR ITIN. ENTER PAYEE'S IDENTIFICATION ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT.	
80. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2331-2331	ENTER: "1" = FEIN, "2" = SSN, "3" = ITIN, "4" = IDN (OTHER INDIVIDUAL IDENTIFICATION NUMBER), "5" = CIDN (OTHER CORPORATE IDENTIFICATION NUMBER).	
81. PAYEE ID ORIGINAL	X(11)	C	11	2332-2342	IF PAYEE ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYEE'S SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT.	
82. PAYER E-MAIL	X(50)	C	50	2343-2392	E-MAIL FOR PAYER.	*
83. PAYER PHONE NUMBER	X(20)	C	20	2393-2412	PHONE NUMBER PAYER.	*
84. REPORT DISTRIBUTIONS	X(1)	C	1	2413-2413	"1" IF REPORT DISTRIBUTIONS	*
85. 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.	
86. TAX WITHHELD FROM PERIODIC PAYMENTS OF QUALIFIED OR GOVERNMENTAL PLANS	9(10)V99	C	12	2426-2437	SEE FORM 480.7C, ITEM 5.	
87. DATE ON WHICH YOU STARTED TO RECEIVE THE PENSION	X(8)	C	8	2438-2445	ENTER THE MONTH, DAY AND 4 DIGIT YEARS, (MMDDYYYY).	

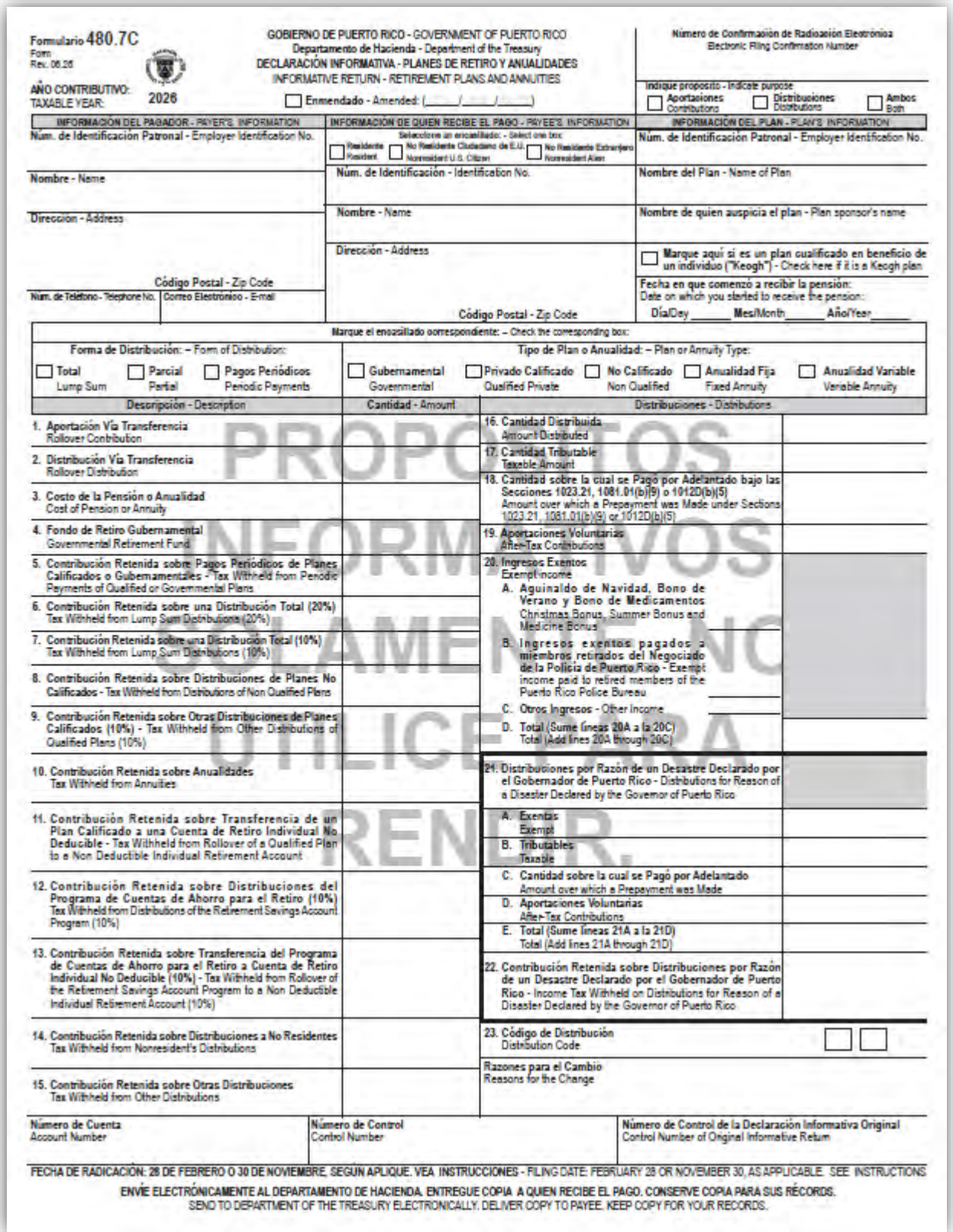
*** REQUIRED FIELD**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4807CY26	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	RE
88. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
89. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
90. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELD**



Formulario 480.7C
Form
Rev. 06.26

AÑO CONTRIBUTIVO:
TAXABLE YEAR: 2026

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - PLANES DE RETIRO Y ANUALIDADES
INFORMATIVE RETURN - RETIREMENT PLANS AND ANNUITIES
☐ Enmendado - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

Indique propósito - Indicate purpose
☐ Aportaciones Contributions ☐ Distribuciones Distributions ☐ Ambos Both

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION	INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION	INFORMACIÓN DEL PLAN - PLAN'S INFORMATION
Núm. de Identificación Patronal - Employer Identification No.	Seleccione un encasillado: - Select one box: ☐ Residente Resident ☐ No Residente Ciudadano de E.U. Nonresident U.S. Citizen ☐ No Residente Extranjero Nonresident Alien	Núm. de Identificación Patronal - Employer Identification No.
Nombre - Name	Núm. de Identificación - Identification No.	Nombre del Plan - Name of Plan
Dirección - Address	Nombre - Name	Nombre de quien auspicia el plan - Plan sponsor's name
Código Postal - Zip Code	Dirección - Address	☐ Marque aquí si es un plan cualificado en beneficio de un individuo ("Keogh") - Check here if it is a Keogh plan
Núm. de Teléfono - Telephone No. / Correo Electrónico - E-mail	Código Postal - Zip Code	Fecha en que comenzó a recibir la pensión: Date on which you started to receive the pension: Día/Day ____ Mes/Month ____ Año/Year ____

Marque el encasillado correspondiente: – Check the corresponding box:

Forma de Distribución: – Form of Distribution:
☐ Total Lump Sum ☐ Parcial Partial ☐ Pagos Periódicos Periodic Payments

Tipo de Plan o Anualidad: – Plan or Annuity Type:
☐ Gubernamental Governmental ☐ Privado Calificado Qualified Private ☐ No Calificado Non Qualified ☐ Anualidad Fija Fixed Annuity ☐ Anualidad Variable Variable Annuity

Descripción - Description	Cantidad - Amount	Distribuciones - Distributions	
1. Aportación Vía Transferencia Rollover Contribution		16. Cantidad Distribuida Amount Distributed	
2. Distribución Vía Transferencia Rollover Distribution		17. Cantidad Tributable Taxable Amount	
3. Costo de la Pensión o Anualidad Cost of Pension or Annuity		18. Cantidad sobre la cual se Pagó por Adelantado bajo las Secciones 1023.21, 1081.01(b)(9) o 1012D(b)(5) Amount over which a Prepayment was Made under Sections 1023.21, 1081.01(b)(9) or 1012D(b)(5)	
4. Fondo de Retiro Gubernamental Governmental Retirement Fund		19. Aportaciones Voluntarias After-Tax Contributions	
5. Contribución Retenida sobre Pagos Periódicos de Planes Calificados o Gubernamentales - Tax Withheld from Periodic Payments of Qualified or Governmental Plans		20. Ingresos Exentos Exempt Income	
6. Contribución Retenida sobre una Distribución Total (20%) Tax Withheld from Lump Sum Distributions (20%)		A. Aguinaldo de Navidad, Bono de Verano y Bono de Medicamentos Christmas Bonus, Summer Bonus and Medicine Bonus	
7. Contribución Retenida sobre una Distribución Total (10%) Tax Withheld from Lump Sum Distributions (10%)		B. Ingresos exentos pagados a miembros retirados del Negociado de la Policía de Puerto Rico - Exempt income paid to retired members of the Puerto Rico Police Bureau	
8. Contribución Retenida sobre Distribuciones de Planes No Calificados - Tax Withheld from Distributions of Non Qualified Plans		C. Otros Ingresos - Other Income	
9. Contribución Retenida sobre Otras Distribuciones de Planes Calificados (10%) - Tax Withheld from Other Distributions of Qualified Plans (10%)		D. Total (Sume líneas 20A a la 20C) Total (Add lines 20A through 20C)	
10. Contribución Retenida sobre Anualidades Tax Withheld from Annuities		21. Distribuciones por Razón de un Desastre Declarado por el Gobernador de Puerto Rico - Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico	
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		A. Exentas Exempt	
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%)		B. Tributables Taxable	
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%)		C. Cantidad sobre la cual se Pagó por Adelantado Amount over which a Prepayment was Made	
14. Contribución Retenida sobre Distribuciones a No Residentes Tax Withheld from Nonresident's Distributions		D. Aportaciones Voluntarias After-Tax Contributions	
15. Contribución Retenida sobre Otras Distribuciones Tax Withheld from Other Distributions		E. Total (Sume líneas 21A a la 21D) Total (Add lines 21A through 21D)	
		22. Contribución Retenida sobre Distribuciones por Razón de un Desastre Declarado por el Gobernador de Puerto Rico - Income Tax Withheld on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico	
		23. Código de Distribución Distribution Code	☐ ☐
		Razones para el Cambio Reasons for the Change	

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 NOVIEMBRE, SEGÚN APLIQUE. VEA INSTRUCCIONES - FILING DATE: FEBRUARY 28 OR NOVEMBER 30, AS APPLICABLE. SEE INSTRUCTIONS

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

PROPÓSITOS INFORMATIVOS SOLAMENTE
FOR INFORMATIONAL PURPOSES ONLY
NO SE PUEDE RENDIR.

*** REQUIRED FIELD**

TAXABLE YEAR 2026
FORM 480.7C

EXHIBIT I

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807DY26

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	RE
1. FILLER	X(1)	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	ENTER: "1" = FEIN, "2" = SSN.	*
4. FILLER	X(1)	C	1	12-12	SPACES.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "Z" TO INDICATE FORM 480.7D.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYEE'S INFORMATION						
11. PAYEE ID TYPE	X(1)	C	1	31-31	ENTER: "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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
14. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1.	*
15. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2.	
16. TOWN	X(13)	C	13	141-153		*
17. STATE	X(2)	C	2	154-155		*
18. ZIP-CODE	9(5)	C	5	156-160		*
19. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE.	
20. FILLER	X(2)	C	2	165-166	SPACES.	*
PAYER'S INFORMATION						
21. 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(1)	C	1	176-176	ENTER: "I" = INDIVIDUAL, "P" = PASSTHROUGH, "C" = CORPORATION, "O" = OTHER.	*
23. CUSTOMER NUMBER	X(20)	C	20	177-196		

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807DY26

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	RE
24. NAME	X(30)	C	30	197-226	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
25. ADDRESS LINE NUMBER 1	X(35)	C	35	227-261		*
26. ADDRESS LINE NUMBER 2	X(35)	C	35	262-296		
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(1)	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 INTERESTS - 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 INTERESTS - 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 INTERESTS - 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 INTERESTS - 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 INTERESTS - 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 INTERESTS- 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.	

***REQUIRED FIELDS**

EXHIBIT I

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807DY26

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	RE
51. TOTAL PAYMENT RECEIVED - 7	9(10)V99	C	12	606-617	SEE FORM 480.7D, ITEM 7.	
52. PAYMENT THAT CONSTITUTES INTERESTS - 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 INTERESTS- 8	9(10)V99	C	12	662-673	SEE FORM 480.7D, ITEM 8.	
56. ACCOUNT NUMBER - 9	X(20)	C	20	674-693	SEE FORM 480.7D, ITEM 9.	
57. TOTAL PAYMENT RECEIVED - 9	9(10)V99	C	12	694-705	SEE FORM 480.7D, ITEM 9.	
58. PAYMENT THAT CONSTITUTES INTERESTS- 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 INTERESTS - 10	9(10)V99	C	12	750-761	SEE FORM 480.7D, ITEM 10.	
62. PAYER'S 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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
63. PAYER'S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYER. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
64. PAYER'S 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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
65. PAYER'S 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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
66. FILLER	X(1532)	C	1532	832-2363	SPACES.	
67. PAYER ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: "1" = FEIN, "2" = SSN.	
68. PAYER ID ORIGINAL	X(11)	C	11	2365-2375	IF PAYER ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYER SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
69. PAYEE E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYEE.	*
70. PAYEE PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER PAYEE.	*

***REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4807DY26	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	RE
71. CONTROL NUMBER ORIGINAL 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**



Formulario 480.7D
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA – PAGOS POR ARRENDAMIENTO DE AUTOMÓVILES
INFORMATIVE RETURN – AUTOMOBILE LEASE PAYMENTS

AÑO CONTRIBUTIVO: 2026
TAXABLE YEAR:

☐ Enmendado - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DE QUIEN RECIBE EL PAGO – PAYEE'S INFORMATION

Número de Identificación Patronal - Employer Identification Number | **Nombre** - Name

Dirección - Address | **Código Postal** - Zip Code | **Núm. de Teléfono** - Telephone No. | **Correo Electrónico** - E-mail

INFORMACIÓN DEL PAGADOR – PAYER'S INFORMATION

Número de Seguro Social o Identificación Patronal – Social Security or Employer Identification Number | **Tipo** - Type: 1 ☐ **Individuo** - Individual; 2 ☐ **Corporación** – Corporation; 3 ☐ **Entidad Conducto** - Pass-Through Entity; 4 ☐ **Otro** – Other

Nombre - Name

Dirección - Address | **Código Postal** - Zip Code

Número de Cliente Customer Number | **Número Control** Control Number | **Número Control Informativa Original** Control No. Original Informative Return

Razones para el Cambio - Reasons for the Change

Número de Cuenta Account Number	Pago Total Recibido Total Payment Received	Cantidad del Pago que Constituye Intereses - Amount of Payment that Constitutes Interests	Número de Cuenta Account Number	Pago Total Recibido Total Payment Received	Cantidad del Pago que Constituye Intereses - Amount of Payment that Constitutes Interests
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 copia al pagador. Conserve copia para sus récords.
Send to Department of the Treasury electronically. Deliver copy to payer. Keep copy for your records.

MUESTRA PROPOSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

***REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.7D

EXHIBIT J

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806SPY26

RECORD TYPE: RETURN

RECORD NAME: SERVICES RENDERED – FORM TYPE 480.6SP

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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 480.6SP. RIGHT JUSTIFIED.	*
3. TYPE ID PAYEE	X(1)	C	1	11-11	ENTER: "1" = FEIN, 2" = SSN.	*
4. FILLER	X(1)	C	1	12-12	SPACES.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "H" TO INDICATE FORM 480.6SP.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYER'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. FILLER	X(20)	C	20	176-195	SPACES.	*

***REQUIRED FIELDS**

EXHIBIT J

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806SPY26

RECORD TYPE: RETURN

RECORD NAME: SERVICES RENDERED – FORM TYPE 480.6SP

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
23. NAME	X(30)	C	30	196-225	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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(1)	C	1	320-320	SPACES.	*
31. PAYMENTS FOR SERVICES RENDERED BY INDIVIDUALS NOT SUBJECT TO WITHHOLDING	9(10)V99	C	12	321-332	SEE FORM 480.6SP, ITEM 1.	
32. PAYMENTS FOR SERVICES RENDERED BY CORPORATIONS AND PASS-THROUGH ENTITIES NOT SUBJECT TO WITHHOLDING	9(10)V99	C	12	333-344	SEE FORM 480.6SP, ITEM 2.	
33. PAYMENTS FOR SERVICES RENDERED BY INDIVIDUALS SUBJECT TO WITHHOLDING	9(10)V99	C	12	345-356	SEE FORM 480.6SP, ITEM 3.	
34. WITHHELD FOR SERVICES RENDERED BY INDIVIDUALS SUBJECT TO WITHHOLDING	9(8)V99	C	10	357-366	SEE FORM 480.6SP, ITEM 3.	
35. PAYMENTS FOR SERVICES RENDERED BY CORPORATIONS AND PASS-THROUGH ENTITIES SUBJECT TO WITHHOLDING	9(10)V99	C	12	367-378	SEE FORM 480.6SP, ITEM 4.	
36. WITHHELD FOR SERVICES RENDERED BY CORPORATIONS AND PASS-THROUGH ENTITIES SUBJECT TO WITHHOLDING	9(8)V99	C	10	379-388	SEE FORM 480.6SP, ITEM 4.	
37. EXEMPTION CODE INDIVIDUAL	X(1)	C	1	389-389	ENTER: “A”, “B”, “C”, “D”, “E”, “F”, “G”, “H”, “I”, “J”, “K”, “L”.	
38. EXEMPTION CODE CORPORATION	X(1)	C	1	390-390	ENTER: “A”, “B”, “C”, “D”, “E”, “F”, “G”, “H”, “I”, “J”, “K”, “L”.	
39. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013	9(10)V99	C	12	391-402		
40. REIMBURSED EXPENSES	9(10)V99	C	12	403-414		
41. RESPONSIBILITY OF PAYMENT TO HEALTH PROVIDERS	9(10)V99	C	12	415-426		
42. HEALTH SERVICES RENDERED BY INDICATOR	X(1)	C	1	427-427	IF PAYMENT FOR SERVICES RENDERED BY INDIVIDUALS INCLUDES HEALTH SERVICES ENTER “1”, OTHERWISE FILL WITH BLANK.	
43. SERVICES RENDERED BY UNDER PHYSICIANS ACT 14-2017, AS AMENDED, INDICATOR	X(1)	C	1	428-428	IF PAYMENT FOR SERVICES RENDERED BY CORPORATIONS AND PASS-THROUGH ENTITIES INCLUDES SERVICES UNDER PHYSICIANS ACT 14-2017, AS AMENDED ENTER “1”, OTHERWISE FILL WITH BLANK.	

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806SPY26

RECORD TYPE: RETURN

RECORD NAME: SERVICES RENDERED – FORM TYPE 480.6SP

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
44. RECEIVED THE WAIVER CERTIFICATE FROM THE SERVICE PROVIDER CHOOSING THE OPTIONAL TAX INDICATOR	X(1)	C	1	429-429	IF YOU RECEIVED THE WAIVER CERTIFICATE FROM THE SERVICE PROVIDER CHOOSING THE OPTIONAL TAX ENTER “1”, OTHERWISE FILL WITH BLANK.	
45. PAYMENTS REPORTED CORRESPOND TO OUTSOURCED SERVICES INDICATOR	X(1)	C	1	430-430	IF THE PAYMENTS REPORTED CORRESPOND TO OUTSOURCED SERVICES TAX ENTER “1”, OTHERWISE FILL WITH BLANK.	
46. PAYMENTS REPORTED CORRESPOND TO SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013 INDICATOR	X(1)	C	1	431-431	IF THE PAYMENTS REPORTED CORRESPOND TO SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013 ENTER “1”, OTHERWISE FILL WITH BLANK.	
47. PAYMENTS REPORTED CORRESPOND TO REIMBURSED EXPENSES INDICATOR	X(1)	C	1	432-432	IF THE PAYMENTS REPORTED CORRESPOND TO REIMBURSED EXPENSES ENTER “1”, OTHERWISE FILL WITH BLANK.	
48. WAIVER TYPE	X(1)	C	1	433-433	ENTER: “P” = PARTIAL, “T” = TOTAL.	
49. NO. WAIVER CERTIFICATE	X(20)	C	20	434-453	WAIVER FROM WITHHOLDING.	
50. HEALTH PROFESSIONALS INDICATOR	X(1)	C	1	454-454	IF THE PAYMENTS REPORTED CORRESPOND TO HEALTH PROFESSIONALS UNDER CIRCULAR LETTER NO. 20-1 ENTER “1”, OTHERWISE FILL WITH BLANK.	
51. FILLER	X(307)	C	307	455-761	SPACES.	*
52. PAYEE’S FIRST NAME	X(15)	C	15	762-776	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
53. PAYEE’S MIDDLE NAME	X(15)	C	15	777-791	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
54. PAYEE’S LAST NAME	X(20)	C	20	792-811	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
55. PAYEE’S MOTHER’S MAIDEN LAST NAME	X(20)	C	20	812-831	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
56. FILLER	X(1532)	C	1532	832-2363	SPACES.	*
57. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: “1” = FEIN, “2” = SSN.	

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806SPY26

RECORD TYPE: RETURN

RECORD NAME: SERVICES RENDERED – FORM TYPE 480.6SP

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
58. PAYEE ID ORIGINAL	X(11)	C	11	2365-2375	IF PAYEE ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYEE'S SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
59. PAYER E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYER.	*
60. PAYER PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER PAYER.	*
61. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
62. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
63. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

***REQUIRED FIELDS**



Formulario **480.6SP**
Form
Rev. 06.26

AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2026**

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACIÓN INFORMATIVA - SERVICIOS PRESTADOS
INFORMATIVE RETURN - SERVICES RENDERED

☐ **Enmendado** - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | Correo Electrónico - E-mail

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

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

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Aportación Especial por Servicios Profesionales y Consultivos bajo la Ley 48-2013
Special Contribution for Professional and Advisory Services under Act 48-2013

Gastos Reembolsados (Vea instrucciones)
Reimbursed Expenses (See instructions)

Responsabilidad de Pago a Proveedores de Salud (Vea instrucciones)
Responsibility of Payment to Health Providers (See instructions)

Número de Certificado de Relevo
Waiver Certificate Number

☐ Servicios de Salud - Health Services

☐ Decreto Médico Cualificado - Decree Qualified Physician

☐ Profesionales de la Salud (Vea instrucciones)
Health Professionals (See instructions)

☐ Marque aquí si recibió el Certificado de Relevo del proveedor de servicios eligiendo la contribución opcional (Vea instrucciones) - Check here if you received the Waiver Certificate from the service provider choosing the optional tax (See instructions)

☐ Marque aquí si los pagos reportados corresponden a servicios subcontratados - Check here if the payments reported correspond to outsourced services

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

Descripción Description	Cantidad Pagada Amount Paid	Cantidad Retenida Amount Withheld
1. **Pagos por Servicios Prestados por Individuos No Sujetos a Retención (Vea instrucciones)** Payments for Services Rendered by Individuals Not Subject to Withholding (See instructions) Código - Code: ☐		
2. **Pagos por Servicios Prestados por Corporaciones y Entidades Conducto No Sujetos a Retención (Vea instrucciones)** Payments for Services Rendered by Corporations and Pass-Through Entities Not Subject to Withholding (See instructions) Código - Code: ☐		
3. **Pagos por Servicios Prestados por Individuos Sujetos a Retención** Payments for Services Rendered by Individuals Subject to Withholding		
4. **Pagos por Servicios Prestados por Corporaciones y Entidades Conducto Sujetos a Retención** Payments for Services Rendered by Corporations and Pass-Through Entities Subject to Withholding		

Razones para el Cambio - Reasons for the Change

Número Control - Control Number

Número Control Informativa Original
Control No. Original Informative Return

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO TIENE FUERZA PARA RENDIR.

***REQUIRED FIELDS**

EXHIBIT K

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806GY26

RECORD TYPE: RETURN

RECORD NAME: SERVICES RENDERED – FORM TYPE 480.6G

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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 480.6G. RIGHT JUSTIFIED.	*
3. TYPE ID PAYEE	X(1)	C	1	11-11	ENTER: “1” = FEIN, “2” = SSN.	*
4. FILLER	X(1)	C	1	12-12	SPACES.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER “G” TO INDICATE FORM 480.6G.	*
6. RECORD TYPE	9(1)	C	1	14-14	“1” = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYMENTS PROCESSING ENTITY'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: “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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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.	*
PARTICIPANT MERCHANT'S INFORMATION						

***REQUIRED FIELDS**

EXHIBIT K

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806GY26

RECORD TYPE: RETURN

RECORD NAME: SERVICES RENDERED – FORM TYPE 480.6G

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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. NAME	X(30)	C	30	176-205	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
23. PAYEE'S FIRST NAME	X(15)	C	15	206-220	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
24. PAYEE'S MIDDLE NAME	X(15)	C	15	221-235	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
25. PAYEE'S LAST NAME	X(20)	C	20	236-255	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
26. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	256-275	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
27. ADDRESS LINE NUMBER 1	X(35)	C	35	276-310		*
28. ADDRESS LINE NUMBER 2	X(35)	C	35	311-345		
29. TOWN	X(13)	C	13	346-358		*
30. STATE	X(2)	C	2	359-360		
31. ZIP-CODE	9(5)	C	5	361-365		*
32. ZIP-CODE EXTENSION	9(4)	C	4	366-369	ZEROS, IF NOT AVAILABLE.	
33. E-MAIL	X(50)	C	50	370-419		
34. MERCHANT CATEGORY CODE	X(4)	C	4	420-423		*
35. BUSINESS ACCOUNT INDICATOR	X(1)	C	1	424-424	ENTER "P", PERSONAL, "B" BUSSINESS	*
36. ACCOUNT NUMBER	X(20)	C	20	425-444		
37. PAYMENTS PROCESSING FEE	9(13)V99	C	15	445-459	.	
38. NUMBER OF PAYMENT TRANSACTION	9(10)	C	10	460-469		*
TOTAL PAYMENTS PROCESSED AND CREDITED						
39. PAYMENTS CREDIT DEBIT JAN	9(13)V99	C	15	470-484	SEE FORM 480.6G, ITEM 1, COLUMN 1.	
40. PAYMENTS CREDIT DEBIT FEB	9(13)V99	C	15	485-499	SEE FORM 480.6G, ITEM 2, COLUMN 1.	
41. PAYMENTS CREDIT DEBIT MAR	9(13)V99	C	15	500-514	SEE FORM 480.6G, ITEM 3, COLUMN 1.	
42. PAYMENTS CREDIT DEBIT APR	9(13)V99	C	15	515-529	SEE FORM 480.6G, ITEM 4, COLUMN 1.	
43. PAYMENTS CREDIT DEBIT MAY	9(13)V99	C	15	530-544	SEE FORM 480.6G, ITEM 5, COLUMN 1.	
44. PAYMENTS CREDIT DEBIT JUN	9(13)V99	C	15	545-559	SEE FORM 480.6G, ITEM 6, COLUMN 1.	
45. PAYMENTS CREDIT DEBIT JUL	9(13)V99	C	15	560-574	SEE FORM 480.6G, ITEM 7, COLUMN 1.	
46. PAYMENTS CREDIT DEBIT AUG	9(13)V99	C	15	575-589	SEE FORM 480.6G, ITEM 8, COLUMN 1.	
47. PAYMENTS CREDIT DEBIT SEP	9(13)V99	C	15	590-604	SEE FORM 480.6G, ITEM 9, COLUMN 1.	

***REQUIRED FIELDS**

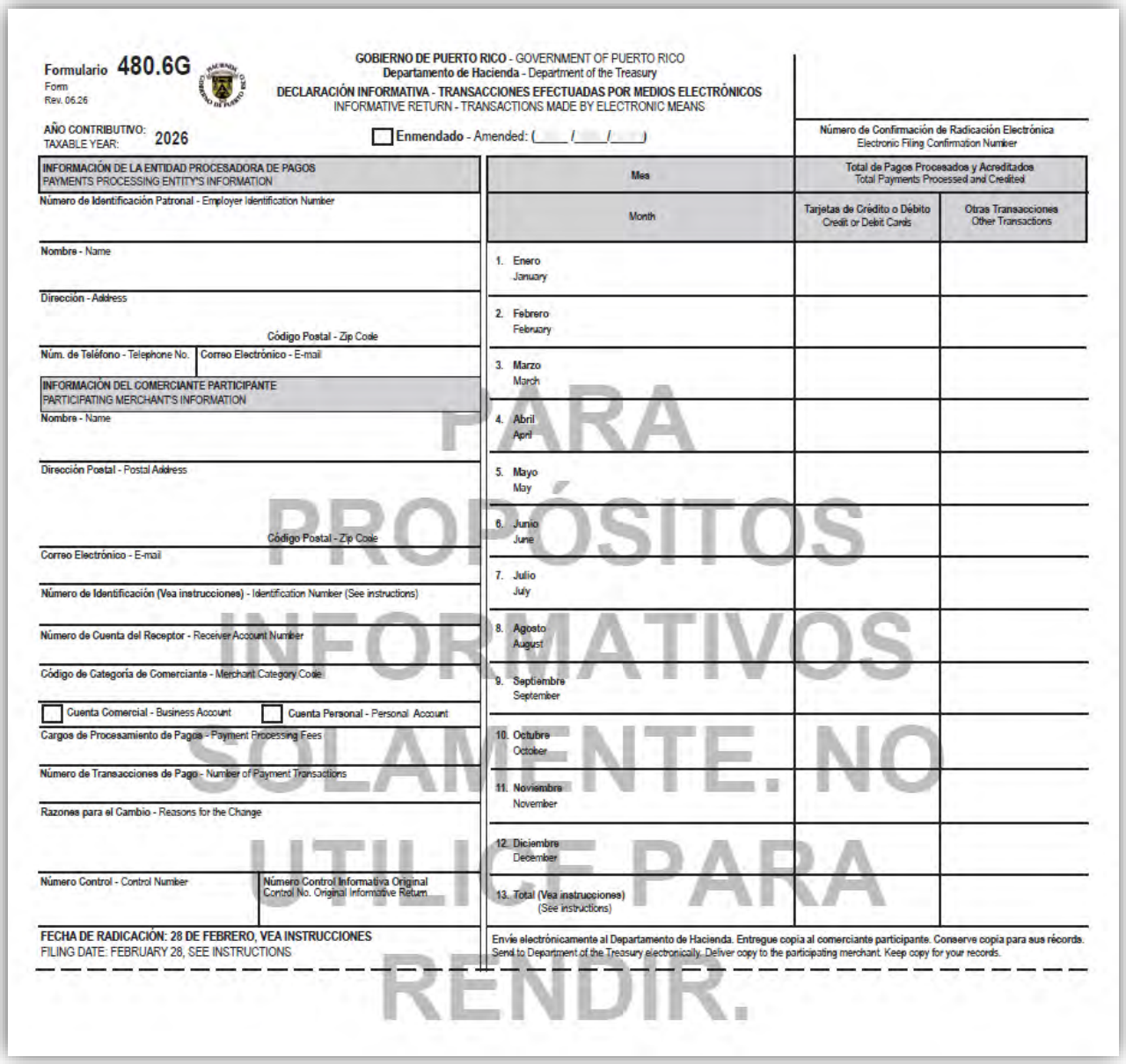
EXHIBIT K

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806GY26	RECORD TYPE: RETURN
RECORD NAME: SERVICES RENDERED – FORM TYPE 480.6G	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
48. PAYMENTS CREDIT DEBIT OCT	9(13)V99	C	15	605-619	SEE FORM 480.6G, ITEM 10, COLUMN 1.	
49. PAYMENTS CREDIT DEBIT NOV	9(13)V99	C	15	620-634	SEE FORM 480.6G, ITEM 11, COLUMN 1.	
50. PAYMENTS CREDIT DEBIT DEC	9(13)V99	C	15	635-649	SEE FORM 480.6G, ITEM 12, COLUMN 1.	
51. TOTAL PAYMENTS CREDIT DEBIT	9(13)V99	C	15	650-664	SEE FORM 480.6G, ITEM 13, COLUMN 1.	
52. PAYMENTS OTHER JAN	9(13)V99	C	15	665-679	SEE FORM 480.6G, ITEM 1, COLUMN 2.	
53. PAYMENTS OTHER FEB	9(13)V99	C	15	680-694	SEE FORM 480.6G, ITEM 2, COLUMN 2.	
54. PAYMENTS OTHER MAR	9(13)V99	C	15	695-709	SEE FORM 480.6G, ITEM 3, COLUMN 2.	
55. PAYMENTS OTHER APR	9(13)V99	C	15	710-724	SEE FORM 480.6G, ITEM 4, COLUMN 2.	
56. PAYMENTS OTHER MAY	9(13)V99	C	15	725-739	SEE FORM 480.6G, ITEM 5, COLUMN 2.	
57. PAYMENTS OTHER JUN	9(13)V99	C	15	740-754	SEE FORM 480.6G, ITEM 6, COLUMN 2.	
58. PAYMENTS OTHER JUL	9(13)V99	C	15	755-769	SEE FORM 480.6G, ITEM 7, COLUMN 2.	
59. PAYMENTS OTHER AUG	9(13)V99	C	15	770-784	SEE FORM 480.6G, ITEM 8, COLUMN 2.	
60. PAYMENTS OTHER SEP	9(13)V99	C	15	785-799	SEE FORM 480.6G, ITEM 9, COLUMN 2.	
61. PAYMENTS OTHER OCT	9(13)V99	C	15	800-814	SEE FORM 480.6G, ITEM 10, COLUMN 2.	
62. PAYMENTS OTHER NOV	9(13)V99	C	15	815-829	SEE FORM 480.6G, ITEM 11, COLUMN 2.	
63. PAYMENTS OTHER DEC	9(13)V99	C	15	830-844	SEE FORM 480.6G, ITEM 12, COLUMN 2.	
64. TOTAL PAYMENTS OTHER	9(13)V99	C	15	845-859	SEE FORM 480.6G, ITEM 13, COLUMN 2.	
65. FILLER	X(1504)	C	1504	860-2363	SPACES.	*
66. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: “1” = FEIN, “2” = SSN.	
67. PAYEE ID ORIGINAL	X(11)	C	11	2365-2375	IF PAYEE ID TYPE ORIGINAL = “1”, ENTER PAYEE’S FEIN. IF ID TYPE ORIGINAL = “2” ENTER PAYEE’S SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
68. PAYER E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYER.	*
69. PAYER PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER PAYER.	*
70. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
71. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
72. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

***REQUIRED FIELDS**



Formulario **480.6G**
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - TRANSACCIONES EFECTUADAS POR MEDIOS ELECTRÓNICOS
INFORMATIVE RETURN - TRANSACTIONS MADE BY ELECTRONIC MEANS

AÑO CONTRIBUTIVO: / TAXABLE YEAR: **2026**

☐ **Enmendado** - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DE LA ENTIDAD PROCESADORA DE PAGOS
PAYMENTS PROCESSING ENTITY'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | Correo Electrónico - E-mail

INFORMACIÓN DEL COMERCIANTE PARTICIPANTE
PARTICIPATING MERCHANT'S INFORMATION

Nombre - Name

Dirección Postal - Postal Address

Código Postal - Zip Code

Correo Electrónico - E-mail

Número de Identificación (Vea instrucciones) - Identification Number (See instructions)

Número de Cuenta del Receptor - Receiver Account Number

Código de Categoría de Comerciante - Merchant Category Code

☐ Cuenta Comercial - Business Account ☐ Cuenta Personal - Personal Account

Cargos de Procesamiento de Pagos - Payment Processing Fees

Número de Transacciones de Pago - Number of Payment Transactions

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

Mes / Month	Total de Pagos Procesados y Acreditados / Total Payments Processed and Credited	
	Tarjetas de Crédito o Débito / Credit or Debit Cards	Otras Transacciones / Other Transactions
1. Enero / January		
2. Febrero / February		
3. Marzo / March		
4. Abril / April		
5. Mayo / May		
6. Junio / June		
7. Julio / July		
8. Agosto / August		
9. Septiembre / September		
10. Octubre / October		
11. Noviembre / November		
12. Diciembre / December		
13. Total (Vea instrucciones) (See instructions)		

Envíe electrónicamente al Departamento de Hacienda. Entregue copia al comerciante participante. Conserve copia para sus récords.
Send to Department of the Treasury electronically. Deliver copy to the participating merchant. Keep copy for your records.

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

***REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.6G

EXHIBIT L

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807EY26

RECORD TYPE: RETURN

RECORD NAME: PAY ADVERTISING – FORM TYPE 480.7E

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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 480.7E. RIGHT JUSTIFIED.	*
3. TYPE ID PAYEE	X(1)	C	1	11-11	ENTER: "1" = FEIN, "2" = SSN, "3" = MERCHANT NUMBER	*
4. FILLER	X(1)	C	1	12-12	SPACES.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "K" TO INDICATE FORM 480.7E.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
10. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYER'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	31-31	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. IF ID TYPE = "3" FILL WITH BLANK	*

***REQUIRED FIELDS**

EXHIBIT L

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807EY26

RECORD TYPE: RETURN

RECORD NAME: PAY ADVERTISING – FORM TYPE 480.7E

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
22. PAYEE'S NAME	X(30)	C	30	176-205	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	206-240		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	241-275		
25. TOWN	X(13)	C	13	276-288		*
26. STATE	X(2)	C	2	289-290		
27. ZIP-CODE	9(5)	C	5	291-295		*
28. ZIP-CODE EXTENSION	9(4)	C	4	296-299	ZEROS, IF NOT AVAILABLE.	
29. PAYEE'S FIRST NAME	X(15)	C	15	300-314	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
30. PAYEE'S MIDDLE NAME	X(15)	C	15	315-329	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
31. PAYEE'S LAST NAME	X(20)	C	20	330-349	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
32. PAYEE'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	350-369	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
33. PAYMENT INSURANCE PREMIUMS (EXCEPT CONTRIBUTIONS TO HEALTH OR ACCIDENT PLANS)	9(13)V99	C	15	370-384	SEE FORM 480.7E, ITEM 1.	
34. FILLER	X(15)	C	15	385-399	ZEROS.	*
35. PAYMENT TELECOMMUNICATION SERVICES	9(13)V99	C	15	400-414	SEE FORM 480.7E, ITEM 2.	
36. PAYMENT ADVERTISING	9(13)V99	C	15	415-429	SEE FORM 480.7E, ITEM 3.	
37. PAYMENT INTERNET AND CABLE OR SATELLITE TELEVISION SERVICES	9(13)V99	C	15	430-444	SEE FORM 480.7E, ITEM 4.	
38. OTHER RELATED PAYMENTS	9(13)V99	C	15	445-459	SEE FORM 480.7E, ITEM 7.	
39. PAYMENT BUNDLES	9(13)V99	C	15	460-474	SEE FORM 480.7E, ITEM 5.	
40. BANK FEES	9(13)V99	C	15	475-489	SEE FORM 480.7E, ITEM 6.	
41. FILLER	X(1843)	C	1843	490-2332	SPACES.	*
42. PAYEE ID TYPE ORIGINAL	X(1)	C	1	2333-2333	ENTER: "1" = FEIN, "2" = SSN, "3" = MERCHANT NUMBER	
43. PAYEE ID ORIGINAL	X(11)	C	11	2334-2344	IF PAYEE ID TYPE ORIGINAL = "1", ENTER PAYEE'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYEE'S SSN. IF ID TYPE ORIGINAL = "3" MERCHANT NUMBER ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
44. PAYEE MERCHANT NUMBER	X(11)	C	11	2345-2355	IF ID TYPE = "3" MERCHANT NUMBER	

***REQUIRED FIELDS**

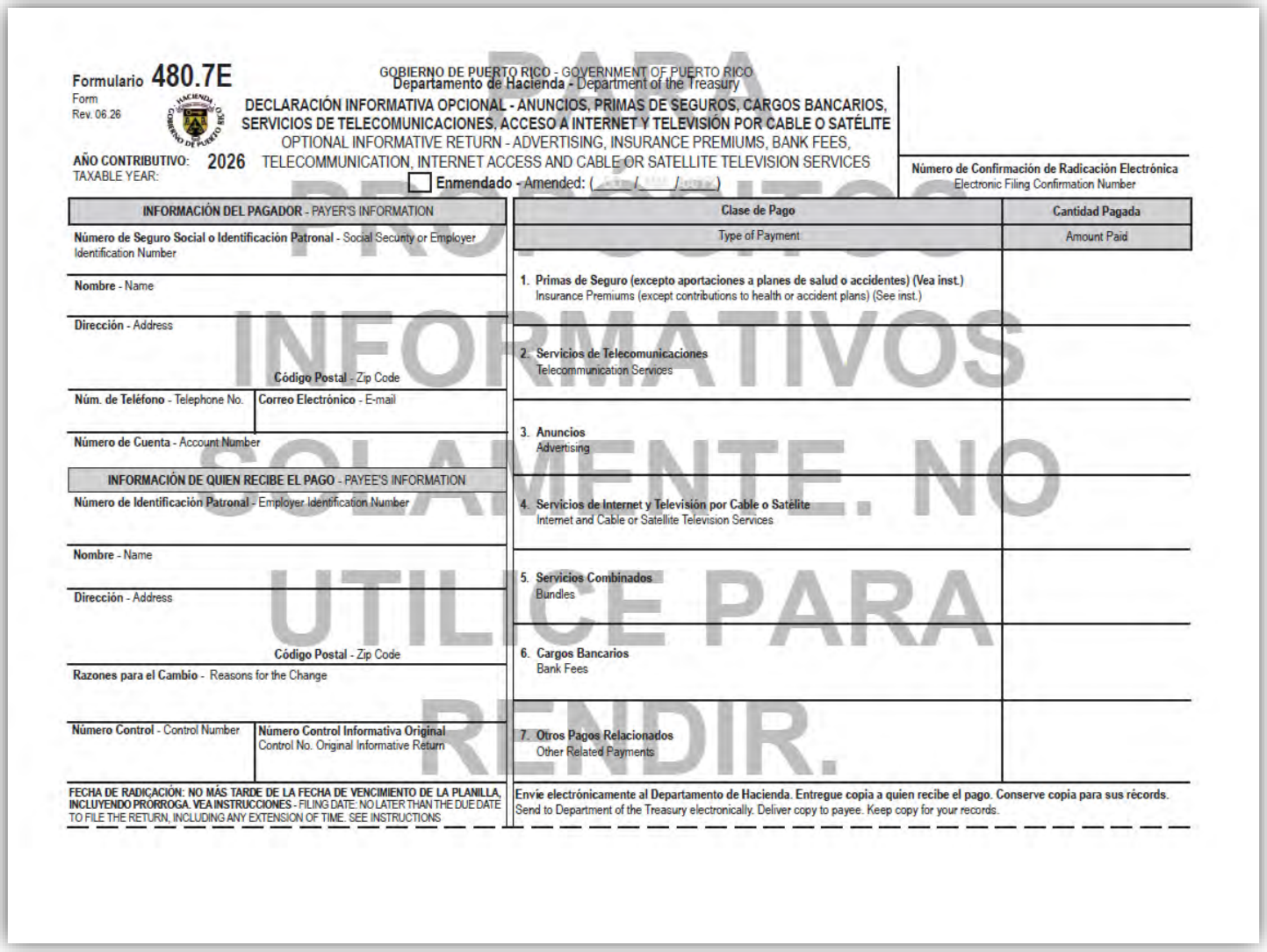
EXHIBIT L

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4807EY26	RECORD TYPE: RETURN
RECORD NAME: PAY ADVERTISING – FORM TYPE 480.7E	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
45.. PAYER ACCOUNT NUMBER.	X(20)	C	20	2356-2375	PAYER ACCOUNT NUMBER.	
46. PAYER E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR PAYER.	*
47. PAYER PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER PAYER.	*
48. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
49. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
50. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

***REQUIRED FIELDS**



Formulario 480.7E
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACIÓN INFORMATIVA OPCIONAL - ANUNCIOS, PRIMAS DE SEGUROS, CARGOS BANCARIOS, SERVICIOS DE TELECOMUNICACIONES, ACCESO A INTERNET Y TELEVISIÓN POR CABLE O SATÉLITE
OPTIONAL INFORMATIVE RETURN - ADVERTISING, INSURANCE PREMIUMS, BANK FEES, TELECOMMUNICATION, INTERNET ACCESS AND CABLE OR SATELLITE TELEVISION SERVICES

AÑO CONTRIBUTIVO: 2026
TAXABLE YEAR:

☐ **Enmendado** - Amended: (__/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION

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

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

Número de Cuenta - Account Number

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Razones para el Cambio - Reasons for the Change

Número Control - Control Number | **Número Control Informativa Original** Control No. Original Informative Return

Clase de Pago Type of Payment	**Cantidad Pagada** Amount Paid
1. **Primas de Seguro (excepto aportaciones a planes de salud o accidentes) (Vea inst.)** Insurance Premiums (except contributions to health or accident plans) (See inst.)	
2. **Servicios de Telecomunicaciones** Telecommunication Services	
3. **Anuncios** Advertising	
4. **Servicios de Internet y Televisión por Cable o Satélite** Internet and Cable or Satellite Television Services	
5. **Servicios Combinados** Bundles	
6. **Cargos Bancarios** Bank Fees	
7. **Otros Pagos Relacionados** Other Related Payments	

FECHA DE RADICACIÓN: NO MÁS TARDE DE LA FECHA DE VENCIMIENTO DE LA PLANILLA, INCLUYENDO PRÓRROGA. VEA INSTRUCCIONES - FILING DATE: NO LATER THAN THE DUE DATE TO FILE THE RETURN, INCLUDING ANY EXTENSION OF TIME. SEE INSTRUCTIONS

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807FY26

RECORD TYPE: RETURN

RECORD NAME: RECEIVED FOR ADVERTISING – FORM TYPE 480.7F

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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 480.7F. RIGHT JUSTIFIED.	*
3. FILLER	X(1)	C	2	11-12	SPACES.	*
4. FORM TYPE	X(1)	C	1	13-13	ENTER "L" TO INDICATE FORM 480.7F.	*
5. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: "O" = ORIGINAL, "A" = AMENDED, "X" = DELETE.	*
7. FILLER	X(2)	C	2	16-17	SPACES.	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
9. FILLER	X(9)	C	9	22-30	SPACES.	*
PAYEE'S ENTITY'S INFORMATION FILLING						
10. PAYEE'S ID TYPE	X(1)	C	1	31-31	ENTER: "1" = FEIN, "2" = SSN.	*
11. PAYEE'S ID	9(9)	C	9	32-40	IF PAYEE'S ID TYPE = "1", ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = "2" ENTER IDENTIFICATION NUMBER SSN.	*
12. PAYEE'S NAME	X(30)	C	30	41-70	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
13. PAYEE'S ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1.	*
14. PAYEE'S ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2.	
15. PAYEE'S TOWN	X(13)	C	13	141-153		*
16. PAYEE'S STATE	X(2)	C	2	154-155		*
17. PAYEE'S ZIP-CODE	9(5)	C	5	156-160		*
18. PAYEE'S ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE.	
19. PAYEE'S E-MAIL	X(50)	C	50	165-214	E-MAIL FOR PAYEE.	*
20. PAYEE'S PHONE NUMBER	X(20)	C	20	215-234	PHONE NUMBER PAYEE.	*
21. FILLER	X(2)	C	2	235-236	SPACES.	*
PAYER'S INFORMATION RECEIVED						
22. PAYER ID TYPE CODE	X(1)	C	1	237-237	ENTER: "1" = FEIN, "2" = SSN, "3" = MERCHANT NUMBER	*

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807FY26

RECORD TYPE: RETURN

RECORD NAME: RECEIVED FOR ADVERTISING – FORM TYPE 480.7F

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
23. PAYEE'S ID	9(11)	C	11	238-248	IF PAYER ID TYPE = "1", ENTER PAYER'S FEIN. IF ID TYPE = "2" ENTER PAYER'S SSN. IF ID TYPE = "3" MERCHANT NUMBER ALIGN TO THE RIGHT AND FILL WITH ZEROES TO THE LEFT	*
24. PAYER'S NAME	X(30)	C	30	249-278	REQUIRED ONLY FOR CORPORATIONS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
25. PAYER'S FIRST NAME	X(15)	C	15	279-293	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
26. PAYER'S MIDDLE NAME	X(15)	C	15	294-308	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
27. PAYER'S LAST NAME	X(20)	C	20	309-328	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
28. PAYER'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	329-348	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
29. ADDRESS LINE NUMBER 1	X(35)	C	35	349-383		*
30. ADDRESS LINE NUMBER 2	X(35)	C	35	384-418		
31. TOWN	X(13)	C	13	419-431		*
32. STATE	X(2)	C	2	432-433		
33. ZIP-CODE	9(5)	C	5	434-438		*
34. ZIP-CODE EXTENSION	9(4)	C	4	439-442	ZEROS, IF NOT AVAILABLE.	
35. FLAG BUSINESS	X(1)	C	1	443-443	"1" IS TRUE, "0" OR SPACE IS "FALSE"	
36. FLAG RESIDENTIAL	X(1)	C	1	444-444	"1" IS TRUE, "0" OR SPACE IS "FALSE"	
37. PAYER ACCOUNT NUMBER	X(20)	C	20	445-464		
38. FILLER	X(10)	C	10	465-474	SPACES.	*
39. FLAG INTERMEDIARY	X(1)	C	1	475-475	"1" IS TRUE, "0" OR SPACE IS "FALSE"	*
40. FINAL RECIPIENT ID TYPE	X(1)	C	1	476-476	ENTER: "1" = FEIN, "2" = SSN.	*
41. FINAL RECIPIENT ID	9(9)	C	9	477-485	IF FINAL RECIPIENT ID TYPE = "1", ENTER RECIPIENT FEIN. IF ID TYPE = "2" ENTER RECIPIENT SSN.	*
42. FINAL RECIPIENT NAME	X(50)	C	50	486-535		*
43. FILLER	X(10)	C	10	536-545	SPACES.	*
44. PAYMENT INSURANCE PREMIUMS	9(13)V99	C	15	546-560	SEE FORM 480.7F, ITEM 1.	
45. FLAG GROUP POLICY INSURANCE	X(1)	C	1	561-561	"1" IS TRUE, "0" OR SPACE IS "FALSE"	
46. PAYMENT CONTRIBUTIONS TO HEALTH OR ACCIDENT PLANS	9(13)V99	C	15	562-576	SEE FORM 480.7F, ITEM 2.	
47. FLAG GROUP POLICY HEALTH	X(1)	C	1	577-577	"1" IS TRUE, "0" OR SPACE IS "FALSE"	

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807FY26

RECORD TYPE: RETURN

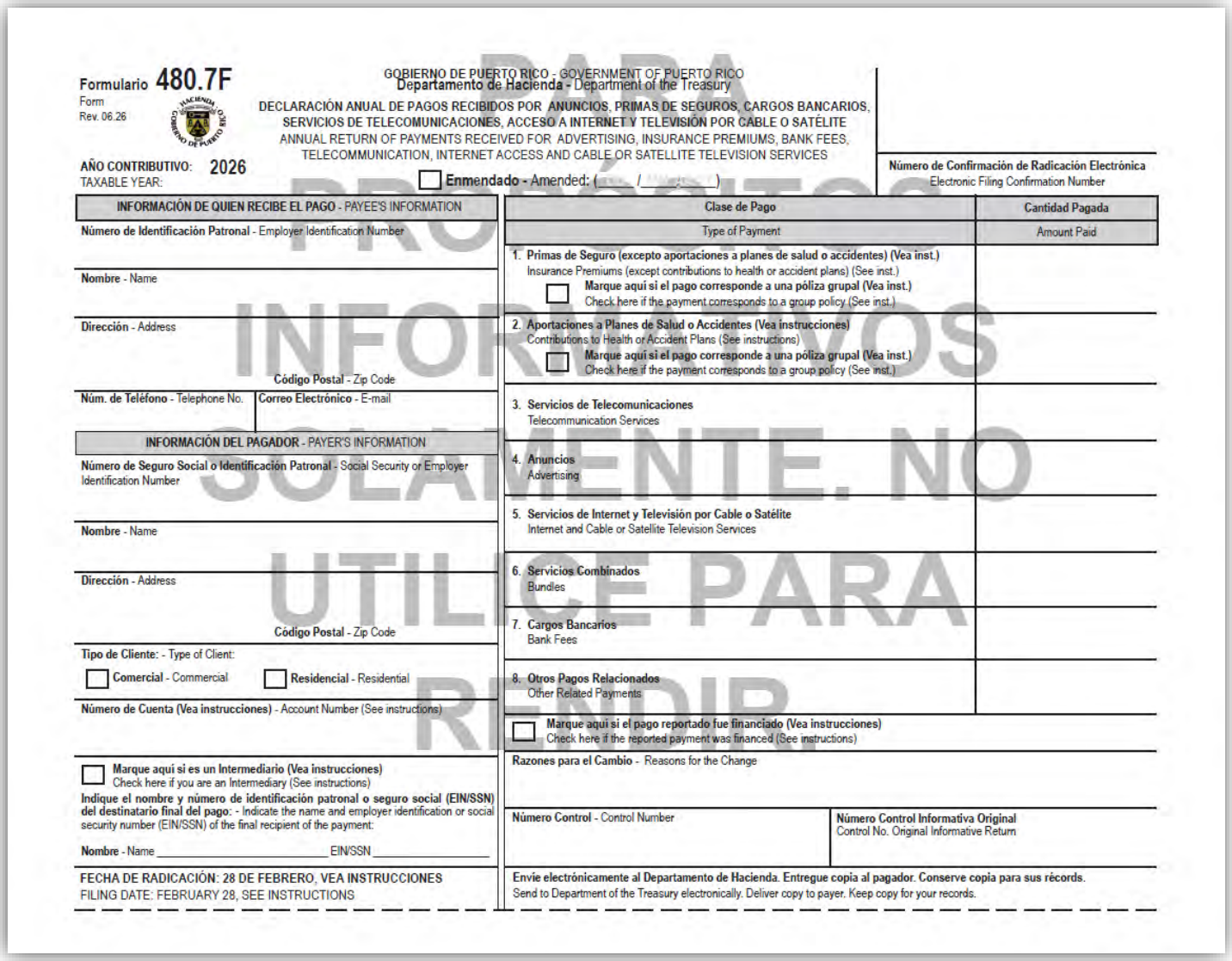
RECORD NAME: RECEIVED FOR ADVERTISING – FORM TYPE 480.7F

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
48. PAYMENT TELECOMMUNICATION SERVICES	9(13)V99	C	15	578-592	SEE FORM 480.7F, ITEM 3.	
49. PAYMENT ADVERTISING	9(13)V99	C	15	593-607	SEE FORM 480.7F, ITEM 4.	
50. PAYMENT INTERNET AND CABLE OR SATELLITE TELEVISION SERVICES	9(13)V99	C	15	608-622	SEE FORM 480.7F, ITEM 5.	
51. PAYMENT BUNDLES	9(13)V99	C	15	623-637	SEE FORM 480.7F, ITEM 6.	
52. OTHER PAYMENTS	9(13)V99	C	15	638-652	SEE FORM 480.7F, ITEM 8.	
53. FLAG FINANCED	X(1)	C	1	653-653	"1" IS TRUE, "0" OR SPACE IS "FALSE"	
54. BANK FEES	9(13)V99	C	15	654-668	SEE FORM 480.7F, ITEM 7.	
55. FILLER	X(1765)	C	1765	669-2433	SPACES.	*
56. PAYER ID TYPE ORIGINAL	X(1)	C	1	2434-2434	ENTER: "1" = FEIN, "2" = SSN, "3" = MERCHANT NUMBER	
57. PAYER ID ORIGINAL	X(11)	C	11	2435-2445	IF PAYER ID TYPE ORIGINAL = "1", ENTER PAYER'S FEIN. IF ID TYPE ORIGINAL = "2" ENTER PAYER'S SSN. IF ID TYPE ORIGINAL = "3" MERCHANT NUMBER ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
58. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
59. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
60. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

***REQUIRED FIELDS**



Formulario **480.7F**
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACIÓN ANUAL DE PAGOS RECIBIDOS POR ANUNCIOS, PRIMAS DE SEGUROS, CARGOS BANCARIOS, SERVICIOS DE TELECOMUNICACIONES, ACCESO A INTERNET Y TELEVISIÓN POR CABLE O SATÉLITE
ANNUAL RETURN OF PAYMENTS RECEIVED FOR ADVERTISING, INSURANCE PREMIUMS, BANK FEES, TELECOMMUNICATION, INTERNET ACCESS AND CABLE OR SATELLITE TELEVISION SERVICES

AÑO CONTRIBUTIVO: 2026
TAXABLE YEAR:

☐ **Enmendado** - Amended: (____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION

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

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Tipo de Cliente: - Type of Client:

☐ **Comercial** - Commercial ☐ **Residencial** - Residential

Número de Cuenta (Vea instrucciones) - Account Number (See instructions)

☐ **Marque aquí si es un Intermediario (Vea instrucciones)**
Check here if you are an Intermediary (See instructions)

Indique el nombre y número de identificación patronal o seguro social (EIN/SSN) del destinatario final del pago: - Indicate the name and employer identification or social security number (EIN/SSN) of the final recipient of the payment:

Nombre - Name _____ EIN/SSN _____

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

Clase de Pago Type of Payment	Cantidad Pagada Amount Paid
1. **Primas de Seguro (excepto aportaciones a planes de salud o accidentes) (Vea inst.)** Insurance Premiums (except contributions to health or accident plans) (See inst.) ☐ **Marque aquí si el pago corresponde a una póliza grupal (Vea inst.)** Check here if the payment corresponds to a group policy (See inst.)	
2. **Aportaciones a Planes de Salud o Accidentes (Vea instrucciones)** Contributions to Health or Accident Plans (See instructions) ☐ **Marque aquí si el pago corresponde a una póliza grupal (Vea inst.)** Check here if the payment corresponds to a group policy (See inst.)	
3. **Servicios de Telecomunicaciones** Telecommunication Services	
4. **Anuncios** Advertising	
5. **Servicios de Internet y Televisión por Cable o Satélite** Internet and Cable or Satellite Television Services	
6. **Servicios Combinados** Bundles	
7. **Cargos Bancarios** Bank Fees	
8. **Otros Pagos Relacionados** Other Related Payments	

☐ **Marque aquí si el pago reportado fue financiado (Vea instrucciones)**
Check here if the reported payment was financed (See instructions)

Razones para el Cambio - Reasons for the Change

Número Control - Control Number

Número Control Informativa Original
Control No. Original Informative Return

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR

***REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.7F

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807GY26

RECORD TYPE: RETURN

RECORD NAME: TUITION STATEMENT FOR THE AMERICAN OPPORTUNITY TAX CREDIT – FORM TYPE 480.7G

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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 480.7F. RIGHT JUSTIFIED.	*
3. FILLER	X(1)	C	2	11-12	SPACES.	*
4. FORM TYPE	X(1)	C	1	13-13	ENTER “N” TO INDICATE FORM 480.7F.	*
5. RECORD TYPE	9(1)	C	1	14-14	“1” = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: “O” = ORIGINAL, “A” = AMENDED, “X” = DELETE.	*
7. FILLER	X(2)	C	2	16-17	SPACES.	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
9. FILLER	X(9)	C	9	22-30	SPACES.	*
INSTITUTION'S ENTITY'S INFORMATION FILLING						
10. INSTITUTION'S ID TYPE	X(1)	C	1	31-31	ENTER: “1” = FEIN, “2” = SSN.	*
11. INSTITUTION'S ID	9(9)	C	9	32-40	IF PAYEE’S ID TYPE = “1”, ENTER IDENTIFICATION NUMBER FEIN. IF ID TYPE = “2” ENTER IDENTIFICATION NUMBER SSN.	*
12. INSTITUTION'S NAME	X(30)	C	30	41-70	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
13. INSTITUTION'S ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1.	*
14. INSTITUTION'S ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2.	
15. INSTITUTION'S TOWN	X(13)	C	13	141-153		*
16. INSTITUTION'S STATE	X(2)	C	2	154-155		*
17. INSTITUTION'S ZIP-CODE	9(5)	C	5	156-160		*
18. INSTITUTION'S ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE.	
19. INSTITUTION'S E-MAIL	X(50)	C	50	165-214	E-MAIL FOR INSTITUTION'S.	*
20. INSTITUTION'S PHONE NUMBER	X(20)	C	20	215-234	PHONE NUMBER INSTITUTION'S.	*
21. FILLER	X(2)	C	2	235-236	SPACES.	*

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807GY26

RECORD TYPE: RETURN

RECORD NAME: TUITION STATEMENT FOR THE AMERICAN OPPORTUNITY TAX CREDIT – FORM TYPE 480.7G

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
STUDENT'S INFORMATION RECEIVED						
22. STUDENT'S ID TYPE CODE	X(1)	C	1	237-237	ENTER: "2" = SSN, "4" = ITIN.	*
23. STUDENT'S ID	9(11)	C	11	238-248	IF STUDENT'S ID TYPE = "2", ENTER STUDENT'S SSN. IF ID TYPE = "4" ENTER STUDENT'S ITIN. ALIGN TO THE RIGHT AND FILL WITH ZEROES TO THE LEFT.	*
24. FILLER	X(30)	C	30	249-278	SPACES.	*
25. STUDENT'S FIRST NAME	X(15)	C	15	279-293	ENTER THE FIRST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
26. STUDENT'S MIDDLE NAME	X(15)	C	15	294-308	ENTER THE MIDDLE NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
27. STUDENT'S LAST NAME	X(20)	C	20	309-328	ENTER THE LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
28. STUDENT'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	329-348	ENTER THE SECOND LAST NAME OF THE PAYEE. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
29. ADDRESS LINE NUMBER 1	X(35)	C	35	349-383		*
30. ADDRESS LINE NUMBER 2	X(35)	C	35	384-418		
31. TOWN	X(13)	C	13	419-431		*
32. STATE	X(2)	C	2	432-433		
33. ZIP-CODE	9(5)	C	5	434-438		*
34. ZIP-CODE EXTENSION	9(4)	C	4	439-442	ZEROS, IF NOT AVAILABLE.	
CONCEPTS						
35. STUDENT RECEIVE FINANCIAL	X(1)	C	1	443-443	"1" IS "YES", "0" OR SPACE IS "NO"	*
36. TYPE OF FINANCIAL	X(1)	C	1	444-444	**A** - Scholarships **B** - Grants **C** - Awards **D - Other**	
37. OTHER TYPE OF FINANCIAL	X(20)	C	20	445-464	IF YOU SELECT TYPE OF FINANCIAL OTHERS, YOU MUST FILL IN THE DESCRIPTION	
38. THE STUDENT WAS COMPLETING AT LEAST HALF	X(1)	C	1	465-465	"1" IS "TRUE", "0" OR SPACE IS "FALSE"	

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807GY26

RECORD TYPE: RETURN

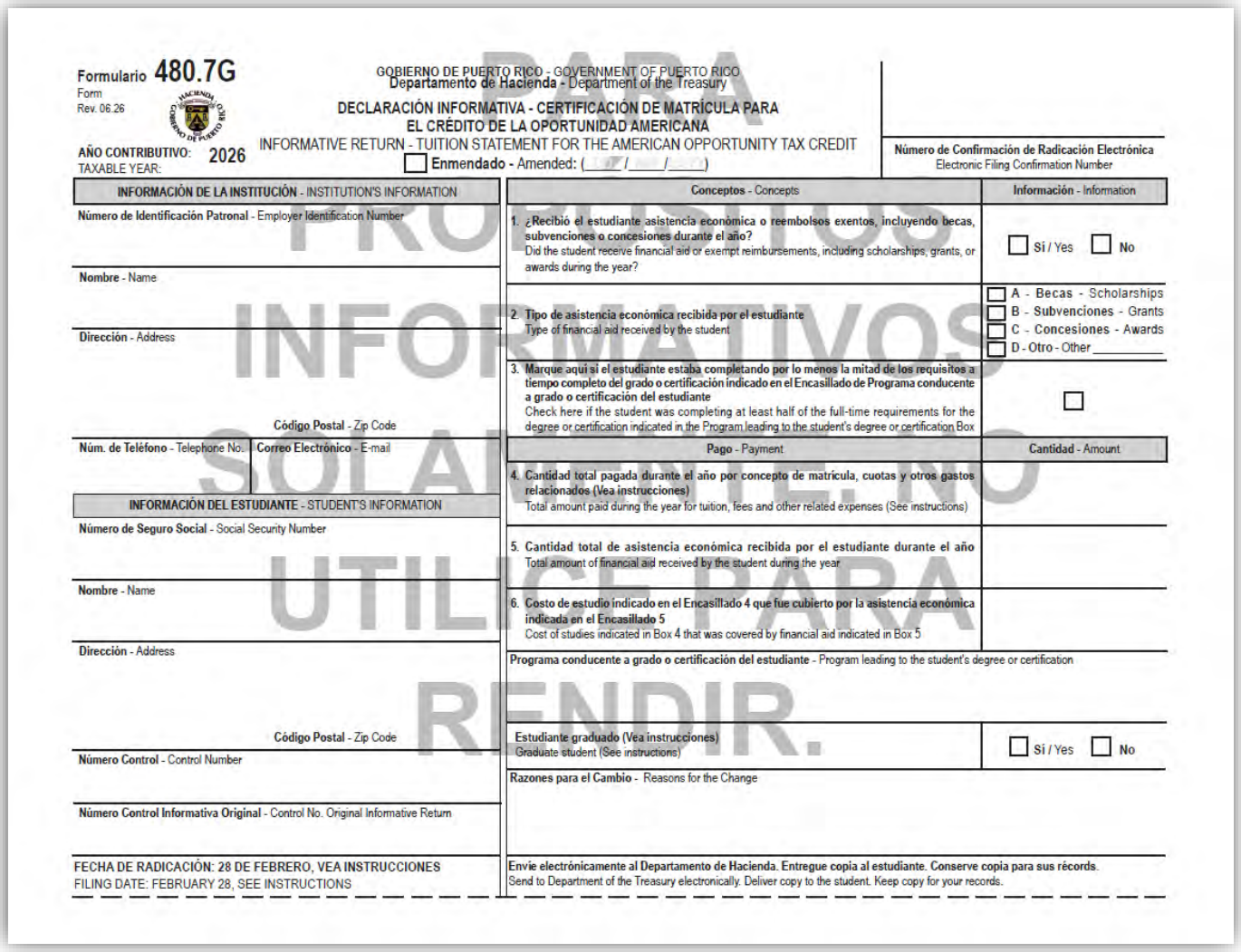
RECORD NAME: TUITION STATEMENT FOR THE AMERICAN OPPORTUNITY TAX CREDIT – FORM TYPE 480.7G

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
39. TOTAL AMOUNT PAID DURING THE YEAR FOR TUITION.	9(13)V99	C	15	466-480	SEE FORM 480.7G, ITEM 4.	
40. TOTAL AMOUNT OF FINANCIAL AID RECEIVED	9(13)V99	C	15	481-495	SEE FORM 480.7G, ITEM 5.	
41. COST OF STUDIES COVERED BY FINANCIAL	9(13)V99	C	15	496-510	SEE FORM 480.7G, ITEM 6.	
42. PROGRAM LEADING TO THE STUDENT'S DEGREE OR CERTIFICATION	X(50)	C	50	511-560		*
43. GRADUATE STUDENT	X(1)	C	1	561-561	"1" IS “TRUE”, “0” OR SPACE IS “FALSE”	*
44. FILLER	X(1872)	C	1872	562-2433	SPACES.	*
45. STUDENT'S ID TYPE ORIGINAL	X(1)	C	1	2434-2434	ENTER: “2” = SSN, “4” = ITIN.	
46. STUDENT'S ID ORIGINAL	X(11)	C	11	2435-2445	IF STUDENT'S ID TYPE ORIGINAL = “2”, ENTER STUDENT'S SSN. IF ID TYPE ORIGINAL = “4” ENTER PAYER’S ITIN. ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT.	
47. CONTROL NUMBER ORIGINAL INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
48. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
49. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

***REQUIRED FIELDS**



Formulario 480.7G
Form
Rev. 06.26

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

DECLARACIÓN INFORMATIVA - CERTIFICACIÓN DE MATRÍCULA PARA EL CRÉDITO DE LA OPORTUNIDAD AMERICANA
INFORMATIVE RETURN - TUITION STATEMENT FOR THE AMERICAN OPPORTUNITY TAX CREDIT

AÑO CONTRIBUTIVO: 2026
TAXABLE YEAR:

☐ **Enmendado** - Amended: (__/__/__)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

INFORMACIÓN DE LA INSTITUCIÓN - INSTITUTION'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

INFORMACIÓN DEL ESTUDIANTE - STUDENT'S INFORMATION

Número de Seguro Social - Social Security Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

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

Conceptos - Concepts	**Información** - Information
1. **¿Recibió el estudiante asistencia económica o reembolsos exentos, incluyendo becas, subvenciones o concesiones durante el año?** Did the student receive financial aid or exempt reimbursements, including scholarships, grants, or awards during the year?	☐ **Sí** / Yes ☐ **No**
2. **Tipo de asistencia económica recibida por el estudiante** Type of financial aid received by the student	☐ A - **Becas** - Scholarships ☐ B - **Subvenciones** - Grants ☐ C - **Concesiones** - Awards ☐ D - **Otro** - Other _____
3. **Marque aquí si el estudiante estaba completando por lo menos la mitad de los requisitos a tiempo completo del grado o certificación indicado en el Encasillado de Programa conducente a grado o certificación del estudiante** Check here if the student was completing at least half of the full-time requirements for the degree or certification indicated in the Program leading to the student's degree or certification Box	☐
Pago - Payment	**Cantidad** - Amount
4. **Cantidad total pagada durante el año por concepto de matrícula, cuotas y otros gastos relacionados (Vea instrucciones)** Total amount paid during the year for tuition, fees and other related expenses (See instructions)	
5. **Cantidad total de asistencia económica recibida por el estudiante durante el año** Total amount of financial aid received by the student during the year	
6. **Costo de estudio indicado en el Encasillado 4 que fue cubierto por la asistencia económica indicada en el Encasillado 5** Cost of studies indicated in Box 4 that was covered by financial aid indicated in Box 5	
Programa conducente a grado o certificación del estudiante - Program leading to the student's degree or certification	
Estudiante graduado (Vea instrucciones) Graduate student (See instructions)	☐ **Sí** / Yes ☐ **No**
Razones para el Cambio - Reasons for the Change	

Envíe electrónicamente al Departamento de Hacienda. Entregue copia al estudiante. Conserve copia para sus récords.
Send to Department of the Treasury electronically. Deliver copy to the student. Keep copy for your records.

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807HY26

RECORD TYPE: RETURN

RECORD NAME: SAVINGS ACCOUNT FOR PEOPLE WITH DISABILITIES (ABLE) TAX CREDIT – FORM TYPE 480.7H

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	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	"2" = SSN.	*
4. CONTRIBUTOR ID TYPE	X(1)	C	1	12-12	"2" = SSN.	*
5. FORM TYPE	X(1)	C	1	13-13	ENTER "D" TO INDICATE FORM 480.7H.	*
6. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
7. DOCUMENT TYPE	X(1)	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 2026.	*
ABLE ACCOUNT PROVIDER'S INFORMATION						
10. PAYER ID TYPE	X(1)	C	1	22-22	ENTER: "1" = FEIN	*
11. IDENTIFICATION NUMBER	9(9)	C	9	23-31	ENTER IDENTIFICATION NUMBER FEIN. .	*
12. NAME	X(30)	C	30	32-61	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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(1)	C	1	152-152	SPACES.	*
BENEFICIARY'S INFORMATION						
19. BENEFICIARY'S ID	9(9)	C	9	153-161	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. BENEFICIARY'S FIRST NAME	X(15)	C	15	170-184	ENTER THE FIRST NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807HY26

RECORD TYPE: RETURN

RECORD NAME: SAVINGS ACCOUNT FOR PEOPLE WITH DISABILITIES (ABLE) TAX CREDIT – FORM TYPE 480.7H

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
24. BENEFICIARY'S MIDDLE NAME	X(15)	C	15	185-199	ENTER THE MIDDLE NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
25. BENEFICIARY'S LAST NAME	X(20)	C	20	200-219	ENTER THE LAST NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
26. BENEFICIARY'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	220-239	ENTER THE SECOND LAST NAME OF THE BENEFICIARY. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
27. ADDRESS LINE NUMBER 1	X(35)	C	35	240-274		*
28. ADDRESS LINE NUMBER 2	X(35)	C	35	275-309		
29. TOWN	X(13)	C	13	310-322		*
30. STATE	X(2)	C	2	323-324		*
31. ZIP-CODE	9(5)	C	5	325-329		*
32. ZIP-CODE-Plus	9(4)	C	4	330-333		
33. ABLE ACCOUNT NUMBER	X(20)	C	20	334-353		*
34. NEW ABLE ACCOUNT IN TAX YEAR	X(1)	C	1	354-354	ENTER: '1' = "Yes", '0' = 'No'	*
35. FILLER	X(1)	C	1	355-355	SPACES.	*
CONTRIBUTOR'S INFORMATION						
36. CONTRIBUTOR'S ID	9(9)	C	9	356-364	ENTER CONTRIBUTOR'S SSN.	*
37. RELATIONSHIP	X(20)	C	20	365-384		*
38. CONTRIBUTOR'S FIRST NAME	X(15)	C	15	385-399	ENTER THE FIRST NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
39. CONTRIBUTOR'S MIDDLE NAME	X(15)	C	15	400-414	ENTER THE MIDDLE NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807HY26

RECORD TYPE: RETURN

RECORD NAME: SAVINGS ACCOUNT FOR PEOPLE WITH DISABILITIES (ABLE) TAX CREDIT – FORM TYPE 480.7H

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
40. CONTRIBUTOR'S LAST NAME	X(20)	C	20	415-434	ENTER THE LAST NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
41. CONTRIBUTOR'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	435-454	ENTER THE SECOND LAST NAME OF THE CONTRIBUTOR. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
42. ADDRESS LINE NUMBER 1	X(35)	C	35	455-489		*
43. ADDRESS LINE NUMBER 2	X(35)	C	35	490-524		
44. TOWN	X(13)	C	13	525-537		*
45. STATE	X(2)	C	2	538-539		*
46. ZIP-CODE	9(5)	C	5	540-544		*
47. ZIP-CODE PLUS	9(4)	C	4	545-548		
48. FILLER	X(20)	C	20	549-568	SPACES.	*
AMOUNT						
49. TOTAL BALANCE OF ACCOUNT AT BEGINNING OF THE YEAR	9(10)V99	C	12	569-580	SEE FORM 480.7H, ITEM 1.	
50. CONTRIBUTIONS DURING TAXABLE YEAR	9(10)V99	C	12	581-592	SEE FORM 480.7H, ITEM 2.	
51. ROLLOVER CONTRIBUTIONS	9(10)V99	C	12	593-604	SEE FORM 480.7H, ITEM 3.	
52. ROLLOVER WITHDRAWALS	9(10)V99	C	12	605-616	SEE FORM 480.7H, ITEM 4.	
53. CUMULATIVE CONTRIBUTIONS	9(10)V99	C	12	617-628	SEE FORM 480.7H, ITEM 5.	
54. FAIR MARKET VALUE	9(10)V99	C	12	629-640	SEE FORM 480.7H, ITEM 6.	
BREAKDOWN OF AMOUNT DISTRIBUTED						
55. TOTAL DISTRIBUTIONS	9(10)V99	C	12	641-652	SEE FORM 480.7H, ITEM 7.	
56. ATTRIBUTABLE GAIN	9(10)V99	C	12	653-664	SEE FORM 480.7H, ITEM 8.	
57. CONTRIBUTIONS	9(10)V99	C	12	665-676	SEE FORM 480.7H, ITEM 9.	
58. GAIN ATTRIBUTABLE TO RETURN OF EXCESS CONTRIBUTIONS	9(10)V99	C	12	677-688	SEE FORM 480.7H, ITEM 10.	
59. CHECK HERE IF ABLE ACCOUNT TERMINATED IN THE CALENDAR YEAR REPORTED	X(1)	C	1	689-689	ENTER: '1' = "Yes", '0' = 'No'	

***REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807HY26

RECORD TYPE: RETURN

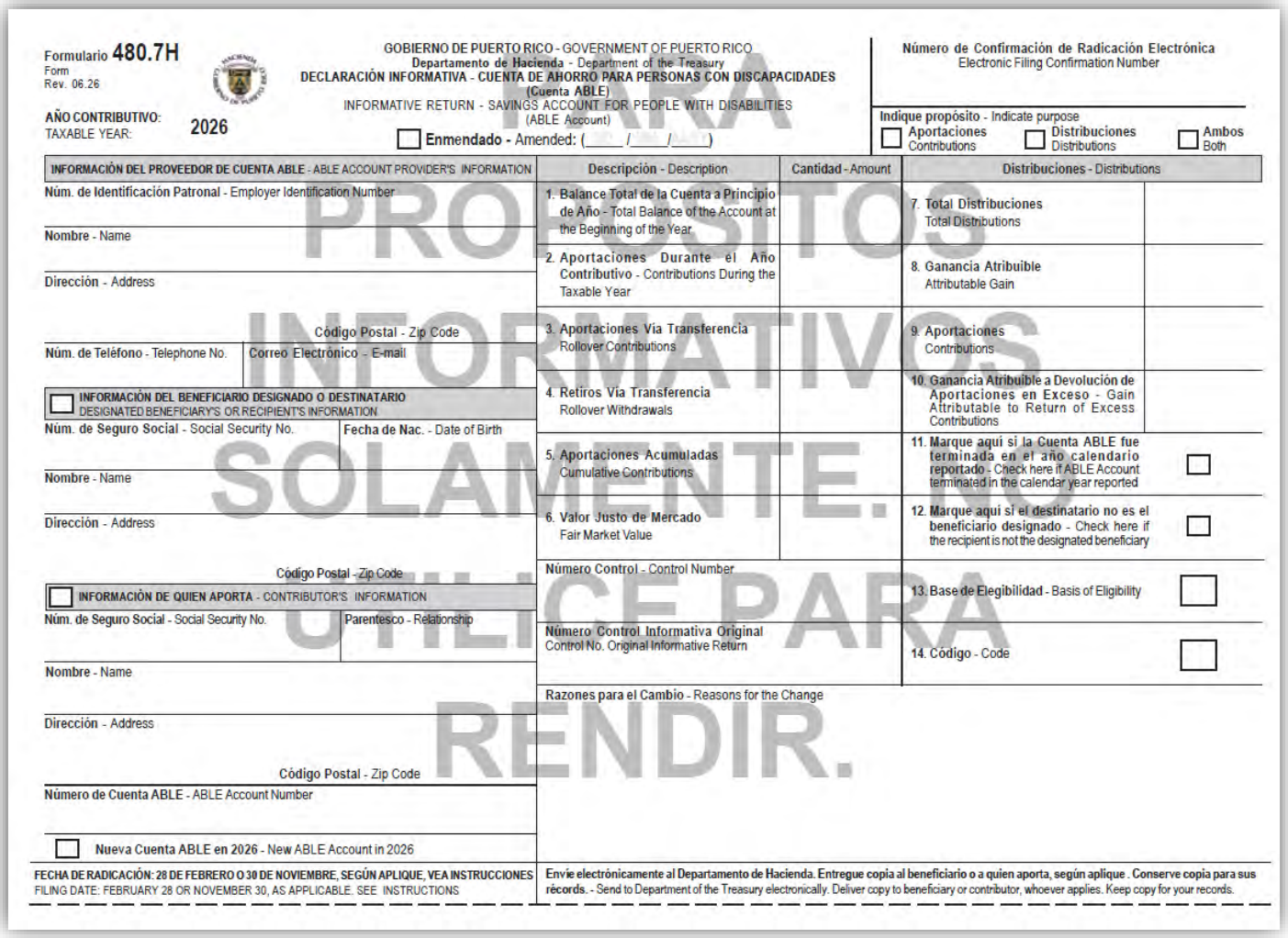
RECORD NAME: SAVINGS ACCOUNT FOR PEOPLE WITH DISABILITIES (ABLE) TAX CREDIT – FORM TYPE 480.7H

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
CHECK HERE IF THE RECIPIENT IS NOT THE 60. DESIGNATED BENEFICIARY	X(1)	C	1	690-690	ENTER: '1' = "Yes", '0' = 'No'	
61. BASIS OF ELIGIBILITY	X(1)	C	1	691-691	ENTER: 'A' = Individual who is receiving Social Security Disability benefits. 'B' = Individual who is receiving Social Security benefits under the Supplementary Security Income program. 'C' = Individual who presents a disability certification stating in writing his/her condition, supported by a diagnosis signed by a physician admitted to the practice of medicine in Puerto Rico or who meets the criteria.	
62. CODE	X(1)	C	1	692-692	ENTER: '1' = Developmental disorders (including autism) '2' = Intellectual disability '3' = Psychiatric disorders '4' = Nervous system disorders (including blindness and deafness) '5' = Congenital anomalies (including Down syndrome) '6' = Respiratory disorders '7' = Others	
63. FILLER	X(209)	C	209	693-901	SPACES.	*
64. TYPE OF FINANCIAL	X(1)	C	1	902-902	ENTER: "C" = CONTRIBUTION, "D" = DISTRIBUTION, "B" = BOTH.	*
65. FILLER	X(1461)	C	1461	903-2363	SPACES.	*
66. BENEFICIARY ID TYPE ORIGINAL	X(1)	C	1	2364-2364	ENTER: "2" = SSN.	
67. BENEFICIARY ID ORIGINAL	X(11)	C	11	2365-2375	IF BENEFICIARY ID TYPE ORIGINAL = "1", ENTER BENEFICIARY FEIN. IF ID TYPE ORIGINAL = "2" ENTER BORROWER SSN ALIGN TO THE RIGHT AND FILL WITH SPACES TO THE LEFT	
68. WITHHOLDING AGENT E-MAIL	X(50)	C	50	2376-2425	E-MAIL FOR WITHHOLDING AGENT.	*
69. WITHHOLDING AGENT PHONE NUMBER	X(20)	C	20	2426-2445	PHONE NUMBER WITHHOLDING AGENT.	*
CONTROL NUMBER ORIGINAL 70. INFORMATIVE RETURN	9(9)	C	9	2446-2454	THIS FILED MUST BE COMPLETED WHEN FILING AMENDED FORM.	
71. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
72. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

***REQUIRED FIELDS**



Formulario **480.7H**
Form
Rev. 06.26

AÑO CONTRIBUTIVO:
TAXABLE YEAR: **2026**

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACIÓN INFORMATIVA - CUENTA DE AHORRO PARA PERSONAS CON DISCAPACIDADES (Cuenta ABLE)
INFORMATIVE RETURN - SAVINGS ACCOUNT FOR PEOPLE WITH DISABILITIES (ABLE Account)

☐ **Enmendado** - Amended: (____/____/____)

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

Indique propósito - Indicate purpose
☐ **Aportaciones** Contributions ☐ **Distribuciones** Distributions ☐ **Ambos** Both

INFORMACIÓN DEL PROVEEDOR DE CUENTA ABLE - ABLE ACCOUNT PROVIDER'S INFORMATION

Núm. de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Núm. de Teléfono - Telephone No. | **Correo Electrónico** - E-mail

☐ **INFORMACIÓN DEL BENEFICIARIO DESIGNADO O DESTINATARIO**
DESIGNATED BENEFICIARY'S OR RECIPIENT'S INFORMATION

Núm. de Seguro Social - Social Security No. | **Fecha de Nac.** - Date of Birth

Nombre - Name

Dirección - Address

Código Postal - Zip Code

☐ **INFORMACIÓN DE QUIEN APORTA** - CONTRIBUTOR'S INFORMATION

Núm. de Seguro Social - Social Security No. | **Parentesco** - Relationship

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta ABLE - ABLE Account Number

☐ **Nueva Cuenta ABLE en 2026** - New ABLE Account in 2026

Descripción - Description	**Cantidad** - Amount
1. **Balance Total de la Cuenta a Principio de Año** - Total Balance of the Account at the Beginning of the Year	
2. **Aportaciones Durante el Año Contributivo** - Contributions During the Taxable Year	
3. **Aportaciones Vía Transferencia** Rollover Contributions	
4. **Retiros Vía Transferencia** Rollover Withdrawals	
5. **Aportaciones Acumuladas** Cumulative Contributions	
6. **Valor Justo de Mercado** Fair Market Value	

Número Control - Control Number

Número Control Informativa Original Control No. Original Informative Return

Razones para el Cambio - Reasons for the Change

Distribuciones - Distributions	
7. **Total Distribuciones** Total Distributions	
8. **Ganancia Atribuible** Attributable Gain	
9. **Aportaciones** Contributions	
10. **Ganancia Atribuible a Devolución de Aportaciones en Exceso** - Gain Attributable to Return of Excess Contributions	
11. **Marque aquí si la Cuenta ABLE fue terminada en el año calendario reportado** - Check here if ABLE Account terminated in the calendar year reported	☐
12. **Marque aquí si el destinatario no es el beneficiario designado** - Check here if the recipient is not the designated beneficiary	☐
13. **Base de Elegibilidad** - Basis of Eligibility	☐
14. **Código** - Code	☐

FECHA DE RADICACIÓN: 28 DE FEBRERO O 30 DE NOVIEMBRE, SEGÚN APLIQUE, VEA INSTRUCCIONES
FILING DATE: FEBRUARY 28 OR NOVEMBER 30, AS APPLICABLE. SEE INSTRUCTIONS

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

***REQUIRED FIELDS**

EXHIBIT P

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4805Y26

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	RE
1. FILLER	X(1)	C	1	1-1	SPACES.	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROS.	*
3. FILLER	X(2)	C	2	11-12	SPACES.	*
4. FORM TYPE	X(1)	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, "H" = 480.6SP, "G" = 480.6G, "K" = 480.7E, "L" = 480.7F, "N" = 480.7G "D" = 480.7H	*
5. RECORD TYPE	9(1)	C	1	14-14	"2" = SUMMARY.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: "O" = ORIGINAL, "A" = AMENDED, "X" = DELETE.	*
7. FILLER	X(2)	C	2	16-17	SPACES.	*
8. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
9. FILLER	X(1)	C	1	22-22	SPACES.	*
WITHHOLDING AGENT'S INFORMATION						
10. PAYER ID TYPE	X(1)	C	1	23-23	ENTER: "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	33-62	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. TYPE OF TAXPAYER	X(1)	C	1	199-199	ENTER: "I" = INDIVIDUAL, "P" = PASS-THROUGH ENTITIES, "C" = CORPORATION, "T" = TRUST, "O" = OTHERS.	*
24. PENALTY WITHHELD	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.	*

***REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.5

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4805Y26

RECORD TYPE: SUMMARY

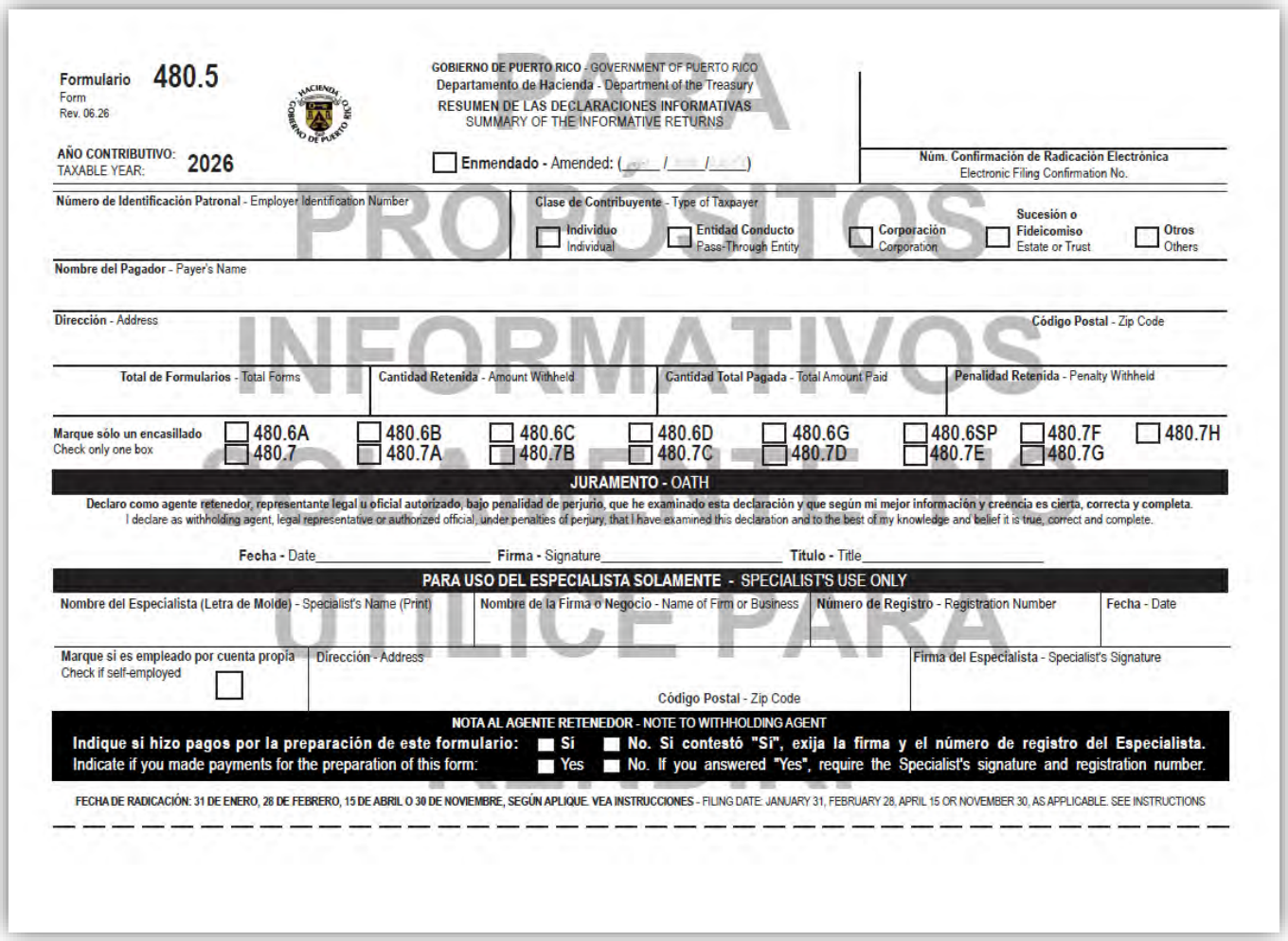
RECORD NAME: SUMMARY OF THE INFORMATIVE RETURNS - FORM TYPE 480.5

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
SPECIALIST'S INFORMATION						
25. SPECIALIST PAID FOR PREPARATION	9(1)	C	1	215-215	'1' IF TRUE	*
26. SPECIALIST SELF EMPLOYED	9(1)	C	1	216-216	'1' IF TRUE	*
27. REGISTRATION NUMBER	9(7)	C	7	217-223		*
28. NAME OF FIRM OR BUSINESS	X(30)	C	30	224-253	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
29. SPECIALIST'S FIRST NAME	X(20)	C	20	254-273	ENTER THE FIRST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
30. SPECIALIST'S MIDDLE NAME	X(1)	C	1	274-274	ENTER THE MIDDLE NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
31. SPECIALIST'S LAST NAME	X(30)	C	30	275-304	ENTER THE LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
32. SPECIALIST'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	305-324	ENTER THE SECOND LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
33. SPECIALIST STREET 1	X(35)	C	35	325-359	SPECIALIST ADDRESS LINE NUMBER 1.	*
34. SPECIALIST STREET 2	X(35)	C	35	360-394	SPECIALIST ADDRESS LINE NUMBER 2.	
35. SPECIALIST TOWN	X(14)	C	14	395-408		*
36. SPECIALIST STATE	X(2)	C	2	409-410		*
37. SPECIALIST ZIP-CODE	9(5)	C	5	411-415		*
38. SPECIALIST ZIP-CODE EXTENSION	9(4)	C	4	416-419	ZEROS, IF NOT AVAILABLE.	
39. FILLER	X(2026)	C	2026	420-2445	SPACES.	*
40. FILLER	9(9)	C	9	2446-2454	ZEROS.	*
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**



Formulario **480.5**
Form
Rev. 06.26

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: **2026**

☐ Enmendado - Amended: (__/__/__)

Núm. Confirmación de Radicación Electrónica
Electronic Filing Confirmation No.

Número de Identificación Patronal - Employer Identification Number

Clase de Contribuyente - Type of Taxpayer
☐ Individuo Individual ☐ Entidad Conducto Pass-Through Entity ☐ 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 ☐ 480.6G ☐ 480.6SP ☐ 480.7F ☐ 480.7H
☐ 480.7 ☐ 480.7A ☐ 480.7B ☐ 480.7C ☐ 480.7D ☐ 480.7E ☐ 480.7G

JURAMENTO - OATH

Declaro como agente retenedor, representante legal u oficial autorizado, bajo penalidad de perjurio, que he examinado esta declaración y que según mi mejor información y creencia es cierta, correcta y completa.
I declare as withholding agent, legal representative or authorized official, 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_____

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)	Nombre de la Firma o Negocio - Name of Firm or Business	Número de Registro - Registration Number	Fecha - Date

Marque si es empleado por cuenta propia / Check if self-employed ☐

Dirección - Address

Código Postal - Zip Code

Firma del Especialista - Specialist's Signature

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

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

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE
NO UTILICE PARA RADICAR

***REQUIRED FIELDS**

EXHIBIT Q

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806B1Y26

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	RE
1. FILLER	X(1)	C	1	1-1	SPACES.	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROS.	*
3. FILLER	X(2)	C	2	11-12	SPACES.	*
4. FORM TYPE	9(1)	C	1	13-13	ENTER “8” TO INDICATE FORM 480.6B.1.	*
5. RECORD TYPE	9(1)	C	1	14-14	“1” = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: “O” = ORIGINAL, “A” = AMENDED, “X” = DELETE.	*
7. FILLER	X(1)	C	1	16-16	SPACES.	*
8. FILLER	X(1)	C	1	17-17	SPACES.	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
10. FILLER	X(5)	C	5	22-26	SPACES.	*
WITHHOLDING AGENT’S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	27-27	ENTER: “1” = FEIN, “2” = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(9)	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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
15. WITHHOLDING AGENT’S NAME	X(30)	C	30	87-116	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
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 ADDRESS 2.	
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 ADDRESS 2.	
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**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806B1Y26

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	RE
29. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE.	
30. CHANGE OF ADDRESS	X(1)	C	1	317-317	BLANK "N" = NO, "Y" = YES.	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS.	
32. FILLER	9(168)	C	168	368-535	ZEROS.	*
JUDICIAL OR EXTRAJUDICIAL INDEMNIFICATION						
33. AMOUNT PAID	9(10)V99	C	12	536-547	SEE FORM 480.6B.1, ITEM 1, COLUMN 1.	
34. TAX WITHHELD	9(10)V99	C	12	548-559	SEE FORM 480.6B.1, ITEM 1, COLUMN 2.	
35. FILLER	9(228)	C	228	560-787	ZEROS.	*
INTERESTS UNDER SECTION 1023.04 (EXCEPT IRA AND EDUCATIONAL CONTRIB.						
36. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1, ITEM 5, COLUMN 1.	
37. TAX WITHHELD	9(10)V99	C	12	800-811	SEE FORM 480.6B.1, ITEM 5, COLUMN 2.	
38. FILLER	9(60)	C	60	812-871	ZEROS.	
DIVIDENDS SUBJECT TO 15%						
39. AMOUNT PAID	9(10)V99	C	12	872-883	SEE FORM 480.6B.1, ITEM 2, COLUMN 1.	
40. TAX WITHHELD	9(10)V99	C	12	884-895	SEE FORM 480.6B.1, ITEM 2, COLUMN 2.	
41. FILLER	9(60)	C	60	896-955	ZEROS.	
DIVIDENDS INDUSTRIAL DEVELOPMENT INCOME ACT 8 OF JANUARY 24, 1987						
42. AMOUNT PAID	9(10)V99	C	12	956-967	SEE FORM 480.6B.1, ITEM 7, COLUMN 1.	
43. TAX WITHHELD	9(10)V99	C	12	968-979	SEE FORM 480.6B.1, ITEM 7, COLUMN 2.	
44. FILLER	9(60)V99	C	60	980-1039	ZEROS.	
INTERESTS UNDER SECTION 1023.05(b)						
45. AMOUNT PAID	9(10)V99	C	12	1040-1051	SEE FORM 480.6B.1, ITEM 6, COLUMN 1.	
46. TAX WITHHELD	9(10)V99	C	12	1052-1063	SEE FORM 480.6B.1, ITEM 6, COLUMN 2.	
47. FILLER	9(60)	C	60	1064-1123	ZEROS.	
COMPENSATION PAID BY SPORT'S TEAMS						
48. AMOUNT PAID	9(10)V99	C	12	1124-1135	SEE FORM 480.6B.1, ITEM 4, COLUMN 1.	
49. TAX WITHHELD	9(10)V99	C	12	1136-1147	SEE FORM 480.6B.1, ITEM 4, COLUMN 2.	
50. FILLER	9(60)	C	60	1148-1207	ZEROS.	
OTHER PAYMENTS						
51. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1, ITEM 9, COLUMN 1.	
52. TAX WITHHELD	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1, ITEM 9, COLUMN 2.	

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806B1Y26

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	RE
53. FILLER	9(60)	C	60	1232-1291	ZEROS.	
TOTAL						
54. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1, TOTAL COLUMN 1.	
55. TAX WITHHELD	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1, TOTAL COLUMN 2.	
56. FILLER	9(12)	C	12	1316-1327	ZEROS.	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
57. AMOUNT PAID	9(10)V99	C	12	1328-1339		
58. TAX WITHHELD	9(10)V99	C	12	1340-1351		
59. FILLER	9(24)	C	24	1352-1375	ZEROS.	
FEBRUARY						
60. AMOUNT PAID	9(10)V99	C	12	1376-1387		
61. TAX WITHHELD	9(10)V99	C	12	1388-1399		
62. FILLER	9(24)	C	24	1400-1423	ZEROS.	
MARCH						
63. AMOUNT PAID	9(10)V99	C	12	1424-1435		
64. TAX WITHHELD	9(10)V99	C	12	1436-1447		
65. FILLER	9(24)	C	24	1448-1471	ZEROS.	
APRIL						
66. AMOUNT PAID	9(10)V99	C	12	1472-1483		
67. TAX WITHHELD	9(10)V99	C	12	1484-1495		
68. FILLER	9(24)	C	24	1496-1519	ZEROS.	
MAY						
69. AMOUNT PAID	9(10)V99	C	12	1520-1531		
70. TAX WITHHELD	9(10)V99	C	12	1532-1543		
71. FILLER	9(24)	C	24	1544-1567	ZEROS.	
JUNE						
72. AMOUNT PAID	9(10)V99	C	12	1568-1579		
73. TAX WITHHELD	9(10)V99	C	12	1580-1591		
74. FILLER	9(24)	C	24	1592-1615	ZEROS.	
JULY						
75. AMOUNT PAID	9(10)V99	C	12	1616-1627		
76. TAX WITHHELD	9(10)V99	C	12	1628-1639		
77. FILLER	9(24)	C	24	1640-1663	ZEROS.	
AUGUST						
78. AMOUNT PAID	9(10)V99	C	12	1664-1675		

*** REQUIRED FIELDS**

EXHIBIT Q

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806B1Y26

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	RE
79. TAX WITHHELD	9(10)V99	C	12	1676-1687		
80. FILLER	9(24)	C	24	1688-1711	ZEROS.	
SEPTEMBER						
81. AMOUNT PAID	9(10)V99	C	12	1712-1723		
82. TAX WITHHELD	9(10)V99	C	12	1724-1735		
83. FILLER	9(24)	C	24	1736-1759	ZEROS.	
OCTOBER						
84. AMOUNT PAID	9(10)V99	C	12	1760-1771		
85. TAX WITHHELD	9(10)V99	C	12	1772-1783		
86. FILLER	9(24)	C	24	1784-1807	ZEROS.	
NOVEMBER						
87. AMOUNT PAID	9(10)V99	C	12	1808-1819		
88. TAX WITHHELD	9(10)V99	C	12	1820-1831		
89. FILLER	9(24)	C	24	1832-1855	ZEROS.	
DECEMBER						
90. AMOUNT PAID	9(10)V99	C	12	1856-1867		
91. TAX WITHHELD	9(10)V99	C	12	1868-1879		
92. FILLER	9(24)	C	24	1880-1903	ZEROS.	
TOTALS						
93. FILLER	9(12)	C	12	1904-1915	ZEROS.	
94. TAX WITHHELD	9(10)V99	C	12	1916-1927	SEE FORM 480.B1, ITEM 1, Part II.	
95. FILLER	9(12)	C	12	1928-1939	ZEROS.	
96. FILLER	X(12)	C	12	1940-1951	SPACES.	*
97. 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.	
98. FILLER	9(12)	C	12	1964-1975	ZEROS.	
99. CREDIT FOR TAX ON DEEMED DIVIDENDS (SECTION 1062.13)	9(10)V99	C	12	1976-1987	SEE FORM 480.B1, ITEM 2, Part II.	
DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL ACT %						
100. AMOUNT PAID	9(10)V99	C	12	1988-1999	SEE FORM 480.6B.1, ITEM 3, COLUMN 1.	
101. TAX WITHHELD	9(10)V99	C	12	2000-2011	SEE FORM 480.6B.1, ITEM 3, COLUMN 2.	
102. FILLER	9(84)	C	84	2012-2095	ZEROS.	
ELIGIBLE DIVIDENDS UNDER DECREE AS QUALIFIED PHYSICIAN						
103. AMOUNT PAID	9(10)V99	C	12	2096-2107	SEE FORM 480.6B.1, ITEM 8, COLUMN 1.	
104. TAX WITHHELD	9(10)V99	C	12	2108-2119	SEE FORM 480.6B.1, ITEM 8, COLUMN 2.	
105. FILLER	9(84)	C	84	2120-2203	ZEROS.	

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806B1Y26

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	RE
106. TOTAL FORMS 480.6B	9(10)	C	10	2204-2213		
SPECIALIST'S INFORMATION						
107. SPECIALIST PAID FOR PREPARATION	9(1)	C	1	2214-2214	'1' IF 'Yes' OR '0' IF 'No'	*
108. SPECIALIST SELF EMPLOYED	9(1)	C	1	2215-2215	'1' IF 'Yes' OR '0' IF 'No'	*
109. REGISTRATION NUMBER	9(7)	C	7	2216-2222		*
1010. NAME OF FIRM OR BUSINESS	X(30)	C	30	2223-2252		*
111. SPECIALIST'S FIRST NAME	X(20)	C	20	2253-2272	ENTER THE FIRST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
112. SPECIALIST'S MIDDLE NAME	X(1)	C	1	2273-2273	ENTER THE MIDDLE NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
113. SPECIALIST'S LAST NAME	X(30)	C	30	2274-2303	ENTER THE LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
114. SPECIALIST'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	2304-2323	ENTER THE SECOND LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
115. SPECIALIST STREET 1	X(35)	C	35	2324-2358	SPECIALIST ADDRESS LINE NUMBER 1.	*
116. SPECIALIST STREET 2	X(35)	C	35	2359-2393	SPECIALIST ADDRESS LINE NUMBER 2.	
117. SPECIALIST TOWN	X(14)	C	14	2394-2407		*
118. SPECIALIST STATE	X(2)	C	2	2408-2409		*
119. SPECIALIST ZIP-CODE	9(5)	C	5	2410-2414		*
120. SPECIALIST ZIP-CODE EXTENSION	9(4)	C	4	2415-2418	ZEROS, IF NOT AVAILABLE.	
121. FILLER	X(232)	C	27	2419-2445	SPACES.	*
122. FILLER	9(9)	C	9	2446-2454	ZEROS.	*
123. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
124. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario 480.6B.1
Form
Rev. 06.26

20__ Gobierno de Puerto Rico - Government of Puerto Rico
Departamento de Hacienda - Department of the Treasury 20__

ESTADO DE RECONCILIACIÓN ANUAL DE OTROS INGRESOS SUJETOS A RETENCIÓN
Annual Reconciliation Statement of Other Income Subject to Withholding

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

☐ ENMENDADO - AMENDED

Sello de Recibido

Número de Identificación Patronal
Employer Identification Number

Clase de Industria o Negocio
Type of Industry or Business

Cambio de Dirección
Change of Address
☐ Sí - Yes ☐ No

Total Formularios 480.6B
Total Forms 480.6B

Nombre del Agente Retenedor - Withholding Agent's Name

Dirección Postal - Postal Address

Código Postal - Zip Code

Dirección Física - Physical Address

Parte I - Part I Resumen de los Formularios 480.6B por Clase de Ingreso - Summary of Forms 480.6B per Type of Income

Clase de Ingreso - Type of Income	Cantidad Pagada - Amount Paid	Contribución Retenida - Tax Withheld
1. Pagos por Indemnización Judicial o Extrajudicial - Payments for Judicial or Extrajudicial Indemnification		
2. Dividendos Sujetos al 15% - Dividends Subject to 15%		
3. Dividendos Sujetos a Tasa Preferencial bajo Ley Especial - Dividends Subject to Preferential Rate under Special Act ____%		
4. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sport's Teams		
6. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interests under Section 1023.04 (except IRA and Education al Contribution Account)		
6. Intereses bajo la Sección 1023.06(b) - Interests under Section 1023.05(b)		
7. 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)		
8. Dividendos Elegibles bajo Decreto de Médico Cualificado - Eligible Dividends under Decree as Qualified Physician		
9. Otros Pagos - Other Payments		
TOTAL		

Parte II - Part II 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		

JURAMENTO - OATH

Declaro como agente retenedor, representante legal u oficial autorizado, 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 as withholding agent, legal representative or authorized official, 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, Representante u Oficial Autorizado
Signature of Withholding Agent, Representative or Authorized Official

Título - Title

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)

Nombre de la Firma o Negocio - Name of Firm or Business

Número de Registro - Registration Number

Fecha - Date

Marque si es empleado por cuenta propia
Check if self-employed ☐

Dirección - Address

Código Postal - Zip Code

Firma del Especialista - Specialist's Signature

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

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

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

*** REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.6B.1

EXHIBIT R

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F48030Y26

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	RE
1. FILLER	X(1)	C	1	1-1	SPACES.	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROS.	*
3. FILLER	X(2)	C	2	11-12	SPACES.	*
4. FORM TYPE	9(1)	C	1	13-13	ENTER "9" TO INDICATE FORM 480.30.	*
5. RECORD TYPE	9(1)	C	1	14-14	"1" = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: "O" = ORIGINAL, "A" = AMENDED, "X" = DELETE.	*
7. FILLER	X(1)	C	1	16-16	SPACES.	*
8. FILLER	X(1)	C	1	17-17	SPACES.	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
10. FILLER	X(5)	C	5	22-26	SPACES.	*
WITHHOLDING AGENT'S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	27-27	ENTER: "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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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 ADDRESS 2.	
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 ADDRESS 2.	
25. TOWN	X(13)	C	13	263-275		*
26. STATE	X(2)	C	2	276-277		*

*** REQUIRED FIELDS**

EXHIBIT R

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F48030Y26

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	RE
27. ZIP-CODE	9(5)	C	5	278-282	ZEROS, IF NOT AVAILABLE.	*
28. ZIP-CODE EXTENSION	9(4)	C	4	283-286	ZEROS, IF NOT AVAILABLE.	
29. CHANGE OF ADDRESS	X(1)	C	1	287-287	BLANK "N" = NO, "Y" = YES.	
30. E-MAIL	X(50)	C	50	288-337	E-MAIL ADDRESS.	
SALARIES, WAGES OR COMPENSATION						
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.	
PAYMENTS FOR SERVICES RENDERED BY INDEPENDENT CONTRACTORS						
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.	
SALE OF PROPERTY						
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.	
DIVIDENDS SUBJECT TO PREFERENTIAL RATE UNDER SPECIAL ACT %						
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.	
ROYALTIES						
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.	
INTERESTS						
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.	

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F48030Y26

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	RE
48. FILLER	9(60)	C	60	782-841	ZEROS.	
RENTS						
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.	
COMPENSATION PAID BY SPORT'S TEAMS						
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.	
PUBLIC SHOWS						
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.	
OTHER PAYMENTS SUBJECT TO WITHHOLDING						
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.	
TOTAL						
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(12)	C	12	1202-1213	ZEROS.	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
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.	
FEBRUARY						
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.	
MARCH						

***** **REQUIRED FIELDS**

EXHIBIT R

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F48030Y26

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	RE
70. AMOUNT PAID	9(10)V99	C	12	1310-1321		
71. TAX WITHHELD	9(10)V99	C	12	1322-1333		
72. FILLER	9(24)	C	24	1334-1357	ZEROS.	
APRIL						
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.	
MAY						
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.	
JUNE						
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.	
JULY						
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.	
AUGUST						
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.	
SEPTEMBER						
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.	
OCTOBER						
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.	
NOVEMBER						
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.	
DECEMBER						
97. AMOUNT PAID	9(10)V99	C	12	1742-1753		
98. TAX WITHHELD	9(10)V99	C	12	1754-1765		

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F48030Y26

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	RE
99. FILLER	9(24)	C	24	1766-1789	ZEROS.	
TOTALS						
100. TOTAL AMOUNT PAID MONTHLY	9(12)	C	12	1790-1801	PART II.	
101. TAX WITHHELD	9(10)V99	C	12	1802-1813	SEE PART II, ITEM 1.	
102. FILLER	9(12)	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 PART II, ITEM 3.	
105. FILLER	9(12)	C	12	1850-1861	ZEROS.	
DIVIDENDS 10%						
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.	
DIVIDENDS 15%						
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.	
SPECIALIST'S INFORMATION						
114. SPECIALIST PAID FOR PREPARATION	9(1)	C	1	2054-2054	'1' IF 'Yes' OR '0' IF 'No'	*
115. SPECIALIST SELF EMPLOYED	9(1)	C	1	2055-2055	'1' IF 'Yes' OR '0' IF 'No'	*
116. REGISTRATION NUMBER	9(9)	C	9	2056-2062		*
117. NAME OF FIRM OR BUSINESS	X(30)	C	30	2063-2092	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
118. SPECIALIST'S FIRST NAME	X(20)	C	20	2093-2112	ENTER THE FIRST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS**. REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
119. SPECIALIST'S MIDDLE NAME	X(1)	C	1	2113-2113	ENTER THE MIDDLE NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
120. SPECIALIST'S LAST NAME	X(30)	C	30	2114-2143	ENTER THE LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F48030Y26

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	RE
121. SPECIALIST'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	2144-2163	ENTER THE SECOND LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
122. FILLER	X(34)	C	34	2164-2197	SPACES.	*
ROYALTIES SUBJ. TO SPECIAL RATE UNDER INCENTIVE ACT %						
123. AMOUNT PAID	9(10)V99	C	12	2198-2209	SEE FORM 480.30, ITEM 9, COLUMN 1.	
124. TAX WITHHELD	9(10)V99	C	12	2210-2221	SEE FORM 480.30, ITEM 9, COLUMN 2.	
125. FILLER	9(60)	C	60	2222-2281	SPACES.	*
126. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013	9(10)V99	C	12	2282-2293		*
127. TOTAL FORMS	9(10)	C	10	2294-2303		
128. PAYMENTS FOR SERVICES RENDERED OUTSIDE OF PUERTO RICO	9(10)V99	C	12	2304-2315	SEE FORM 480.30, ITEM 14, COLUMN 1.	
129. OTHER PAYMENTS NOT SUBJECT TO WITHHOLDING	9(10)V99	C	12	2316-2327	SEE FORM 480.30, ITEM 15, COLUMN 1.	
SPECIALIST'S ADRESS						
130. SPECIALIST STREET 1	X(35)	C	35	2328-2362	SPECIALIST ADDRESS LINE NUMBER 1.	*
131. SPECIALIST STREET 2	X(35)	C	35	2363-2397	SPECIALIST ADDRESS LINE NUMBER 2.	
132. SPECIALIST TOWN	X(13)	C	13	2398-2410		*
133. SPECIALIST STATE	X(2)	C	2	2411-2412		*
134. SPECIALIST ZIP-CODE	9(5)	C	5	2413-2417		*
135. SPECIALIST ZIP-CODE EXTENSION	9(4)	C	4	2418-2421	ZEROS, IF NOT AVAILABLE.	
136. FILLER	X(24)	C	24	2422-2445	SPACES.	
137. FILLER	9(9)	C	9	2446-2454	ZEROS.	*
138. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
139. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario 480.30
Form
Rev. 06.26

20__ Gobierno de Puerto Rico - Government of Puerto Rico 20__
Departamento de Hacienda - Department of the Treasury

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

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

☐ PLANILLA ENMENDADA - AMENDED RETURN

Sello de Recibido

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 ☐ Sí - Yes ☐ No	Total Formularios 480.6C Total Forms 480.6C

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:

Parte I - Part I Resumen de los Formularios 480.6C por Clase de Ingreso - Summary of Forms 480.6C per Type of Income

Clase de Ingreso - Type of Income	Cantidad Pagada - Amount Paid	Contribución Retenida - Tax Withheld
1. Salarios, Jornales o Compensaciones - Salaries, Wages or Compensations		
2. Pagos por Servicios Prestados por Contratistas Independientes - Payments for Services Rendered by Independent Contractors		
3. Remuneración Pagada por Equipos de Deportes de Asociaciones o Federaciones Internacionales Compensation Paid by International Associations or Federations of Sport's Teams		
4. Venta de Propiedad - Sale of Property		
5. Dividendos Sujetos al 10% bajo la Sección 1062.11 - Dividends Subject to 10% under Section 1062.11		
6. Dividendos Sujetos al 15% bajo la Sección 1062.08 - Dividends Subject to 15% under Section 1062.08		
7. Dividendos Sujetos a Tasa Preferencial bajo Ley Especial - Dividends Subject to Preferential Rate under Special Act ____%		
8. Regalías - Royalties		
9. Regalías Sujetas a Tasa Especial bajo Leyes de Incentivos - Royalties Subject to Special Rate under Incentives Acts ____%		
10. Intereses - Interests		
11. Rentas - Rents		
12. Espectáculos Públicos - Public Shows		
13. Otros Pagos Sujetos a Retención - Other Payments Subject to Withholding		
14. Pagos por Servicios Prestados Fuera de Puerto Rico - Payments for Services Rendered Outside of Puerto Rico		
15. Otros Pagos No Sujetos a Retención - Other Payments Not Subject to Withholding		
TOTAL		

Parte II - Part II 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		

JURAMENTO - OATH

Juro (o afirmo) como agente retenedor, representante legal u oficial autorizado, bajo penalidad de perjurio, que esta planilla es cierta, correcta y completa, y que la retención de la contribución se hizo de acuerdo con el Código de Rentas Internas de Puerto Rico de 2011, según enmendado, y sus reglamentos. - I swear (or affirm) as withholding agent, legal representative or authorized official, under penalties of perjury, that this return is true, correct and complete, and that the tax withholding was made pursuant to the Puerto Rico Internal Revenue Code of 2011, as amended, and its regulations.

Firma del Agente Retenedor, Representante u Oficial Autorizado
Signature of Withholding Agent, Representative or Authorized Official

Título - Title

Fecha - Date

PARA USO DEL ESPECIALISTA SOLAMENTE – SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)	Nombre de la Firma o Negocio - Name of Firm or Business	Número de Registro - Registration Number	Fecha - Date

Marque si es empleado por cuenta propia Check if self-employed ☐	Dirección - Address Código Postal - Zip Code	Firma del Especialista - Specialist's Signature

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

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

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

* **REQUIRED FIELDS**

EXHIBIT S

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807B1Y26 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	RE
1. FILLER	X(1)	C	1	1-1	SPACES.	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROS.	*
3. FILLER	X(2)	C	2	11-12	SPACES.	*
4. FORM TYPE	9(1)	C	1	13-13	ENTER “A” TO INDICATE FORM 480.7.1.	*
5. RECORD TYPE	9(1)	C	1	14-14	“1” = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: “O” = ORIGINAL, “A” = AMENDED, “X” = DELETE.	*
7. FILLER	X(1)	C	1	16-16	SPACES.	*
8. FILLER	X(1)	C	1	17-17	SPACES.	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
10. FILLER	X(5)	C	5	22-26	SPACES.	*
WITHHOLDING AGENT’S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	27-27	ENTER: “1” = FEIN, “2” = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(9)	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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
15. WITHHOLDING AGENT’S NAME	X(30)	C	30	87-116	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
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 ADDRESS 2.	
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 ADDRESS 2.	
26. TOWN	X(13)	C	13	293-305		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.7B.1 (480.7)

EXHIBIT S

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807B1Y26 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	RE
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.	
30. CHANGE OF ADDRESS	X(1)	C	1	317-317	BLANK "N" = NO, "Y" = YES.	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS.	
TAX WITHHELD						
32. INTERESTS (10%)	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. (10%)	9(10)V99	C	12	380-391	SEE FORM 480.7B.1, PART I, ITEM 2, COLUMN 1.	
34. INCOME FROM GOVERNMENT PENSIONERS (10%)	9(10)V99	C	12	392-403	SEE FORM 480.7B.1, PART I, ITEM 3, COLUMN 1.	
35. INCOME TAX WITHHELD AT SOURCE ON DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO (10%)	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. SUBTOTAL TAX WITHHELD FROM INDIVIDUAL RETIREMENT ACCOUNTS (FORMS 480.7)	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		
TAX WITHHELD RELATION						
TAX WITHHELD - FORM 480.7						
40. TAX WITHHELD JANUARY	9(10)V99	C	12	462-473	SEE FORM 480.7B.1, PART III, ITEM 1, COLUMN 1.	
41. TAX WITHHELD FEBRUARY	9(10)V99	C	12	474-485	SEE FORM 480.7B.1, PART III, ITEM 2, COLUMN 1.	
42. TAX WITHHELD MARCH	9(10)V99	C	12	486-497	SEE FORM 480.7B.1, PART III, ITEM 3, COLUMN 1.	
43. TAX WITHHELD APRIL	9(10)V99	C	12	498-509	SEE FORM 480.7B.1, PART III, ITEM 4, COLUMN 1.	
44. TAX WITHHELD MAY	9(10)V99	C	12	510-521	SEE FORM 480.7B.1, PART III, ITEM 5, COLUMN 1.	
45. TAX WITHHELD JUNE	9(10)V99	C	12	522-533	SEE FORM 480.7B.1, PART III, ITEM 6, COLUMN 1.	
46. TAX WITHHELD JULY	9(10)V99	C	12	534-545	SEE FORM 480.7B.1, PART III, ITEM 7, COLUMN 1.	
47. TAX WITHHELD AUGUST	9(10)V99	C	12	546-557	SEE FORM 480.7B.1, PART III, ITEM 8, COLUMN 1.	
48. TAX WITHHELD SEPTEMBER	9(10)V99	C	12	558-569	SEE FORM 480.7B.1, PART III, ITEM 9, COLUMN 1.	
49. TAX WITHHELD OCTOBER	9(10)V99	C	12	570-581	SEE FORM 480.7B.1, PART III, ITEM 10, COLUMN 1.	
50. TAX WITHHELD NOVEMBER	9(10)V99	C	12	582-593	SEE FORM 480.7B.1, PART III, ITEM 11, COLUMN 1.	
51. TAX WITHHELD DECEMBER	9(10)V99	C	12	594-605	SEE FORM 480.7B.1, PART III, ITEM 12, COLUMN 1.	
52. TOTAL TAX WITHHELD 480.7	9(10)V99	C	12	606-617	SEE FORM 480.7B.1, PART III, ITEM TOTAL, COLUMN 1.	
SPECIALIST'S INFORMATION						
53. SPECIALIST PAID FOR PREPARATION	9(1)	C	1	618-618	'1' IF 'Yes' OR '0' IF 'No'	*
54. SPECIALIST SELF EMPLOYED	9(1)	C	1	619-619	'1' IF 'Yes' OR '0' IF 'No'	*
55. REGISTRATION NUMBER	9(7)	C	7	620-626		*

*** REQUIRED FIELDS**

EXHIBIT S

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807B1Y26 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	RE
56. NAME OF FIRM OR BUSINESS	X(30)	C	30	627-656	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
57. SPECIALIST'S FIRST NAME	X(20)	C	20	657-676	ENTER THE FIRST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
58. SPECIALIST'S MIDDLE NAME	X(1)	C	1	677-677	ENTER THE MIDDLE NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
59. SPECIALIST'S LAST NAME	X(30)	C	30	678-707	ENTER THE LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
60. SPECIALIST'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	708-727	ENTER THE SECOND LAST NAME OF THE SPECIALISTS. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
61. SPECIALIST STREET 1	X(35)	C	35	728-762	SPECIALIST ADDRESS LINE NUMBER 1.	*
62. SPECIALIST STREET 2	X(35)	C	35	763-797	SPECIALIST ADDRESS LINE NUMBER 2.	
63. SPECIALIST TOWN	X(14)	C	14	798-811		*
64. SPECIALIST STATE	X(2)	C	2	812-813		*
65. SPECIALIST ZIP-CODE	9(5)	C	5	814-818		*
66. SPECIALIST ZIP-CODE EXTENSION	9(4)	C	4	819-822	ZEROS, IF NOT AVAILABLE.	
67. FILLER	X(1632)	C	1632	823-2454	SPACES.	
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**



Formulario 480.7B.1
Form
Rev. 06.26

20__ Gobierno de Puerto Rico - Government of Puerto Rico
Departamento de Hacienda - Department of the Treasury 20__

ESTADO DE RECONCILIACIÓN ANUAL DE CONTRIBUCIÓN RETENIDA DE CUENTAS DE RETIRO INDIVIDUAL Y CUENTAS DE APORTACIÓN EDUCATIVA
Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

☐ ENMENDADO - AMENDED

Sello de Recibido

Nombre del Agente Retenedor - Withholding Agent's Name

Número de Identificación Patronal - Employer Identification Number

Dirección Postal - Postal Address

Código Postal - Zip Code

Dirección Física - Physical Address

Clase de Industria o Negocio
Type of Industry or Business

Cambio de Dirección - Change of Address ☐ Sí - Yes ☐ No

Total de Declaraciones Informativas - Total Informative Returns ☐ 480.7_____ ☐ 480.7B_____

Parte I - Part I 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 (10%) - Tax Withheld from Interests (10%)	
2. Contribución Retenida sobre Ingreso de Fuentes Dentro de Puerto Rico (10%) - Income Tax Withheld from Sources Within Puerto Rico (10%)	
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 por Razón de un Desastre Declarado por el Gobernador de Puerto Rico (10%) Income Tax Withheld at Source on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico (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)	

Parte II - Part II 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 (10%) - Tax Withheld from Interests (10%)	
9. Contribución Retenida sobre Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (10%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (10%)	
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 (Sume 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)	

Parte III - Part III Reconciliación de Contribución Retenida Mensualmente - Monthly Tax Withheld Reconciliation

Mes - Month	Contribución Retenida - Formulario 480.7 - Tax Withheld - Form 480.7	Contribución Retenida - Formulario 480.7B - Tax Withheld - Form 480.7B
Enero - January		
Febrero - February		
Marzo - March		
Abril - April		
Mayo - May		
Junio - June		
Julio - July		
Agosto - August		
Septiembre - September		
Octubre - October		
Noviembre - November		
Diciembre - December		
12. Total de Contribución Retenida - Total Tax Withheld		

JURAMENTO - OATH

Declaro como agente retenedor, representante legal u oficial autorizado, 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 as withholding agent, legal representative or authorized official, 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, Representante u Oficial Autorizado
Signature of Withholding Agent, Representative or Authorized Official

Título - Title

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)

Nombre de la Firma o Negocio - Name of Firm or Business

Número de Registro - Registration Number

Fecha - Date

Marque si es empleado por cuenta propia
Check if self-employed ☐

Dirección - Address

Código Postal - Zip Code

Firma del Especialista - Specialist's Signature

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

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

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

PARA PROPÓSITOS INFORMATIVOS NO UTILICE PARA RENDIR.

* **REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.7B.1 (480.7)

EXHIBIT T

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807B1Y26 FOR 480.7B

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	RE
1. FILLER	X(1)	C	1	1-1	SPACES.	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROS.	*
3. FILLER	X(2)	C	2	11-12	SPACES.	*
4. FORM TYPE	9(1)	C	1	13-13	ENTER “B” TO INDICATE FORM 480.7B.1.	*
5. RECORD TYPE	9(1)	C	1	14-14	“1” = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: “O” = ORIGINAL, “A” = AMENDED, “X” = DELETE.	*
7. FILLER	X(1)	C	1	16-16	SPACES.	*
8. FILLER	X(1)	C	1	17-17	SPACES.	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
10. FILLER	X(5)	C	5	22-26	SPACES.	*
WITHHOLDING AGENT’S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	27-27	ENTER: “1” = FEIN, “2” = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(9)	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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
15. WITHHOLDING AGENT’S NAME	X(30)	C	30	87-116	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
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 ADDRESS 2.	
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 ADDRESS 2.	
26. TOWN	X(13)	C	13	293-305		*
27. STATE	X(2)	C	2	306-307		*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807B1Y26 FOR 480.7B

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	RE
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(1)	C	1	317-317	BLANK "N" = NO, "Y" = YES.	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS.	
TAX WITHHELD						
32. INTERESTS (10%)	9(10)V99	C	12	368-379	SEE FORM 480.7B.1, PART II, ITEM 8, COLUMN 1.	
33. DISTRIBUTIONS OF INCOME FROM SOURCES WITHIN P.R. (10%)	9(10)V99	C	12	380-391	SEE FORM 480.7B.1, PART II, ITEM 9, COLUMN 1.	
34. SUBTOTAL TAX WITHHELD FROM EDUCATIONAL CONTRIBUTION ACCOUNTS (FORM 480.7B)	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		
TAX WITHHELD - FORM 480.7B						
36. TAX WITHHELD JANUARY	9(10)V99	C	12	414-425	SEE FORM 480.7B.1, PART III, ITEM 1, COLUMN 2.	
37. TAX WITHHELD FEBRUARY	9(10)V99	C	12	426-437	SEE FORM 480.7B.1, PART III, ITEM 2, COLUMN 2.	
38. TAX WITHHELD MARCH	9(10)V99	C	12	438-449	SEE FORM 480.7B.1, PART III, ITEM 3, COLUMN 2.	
39. TAX WITHHELD APRIL	9(10)V99	C	12	450-461	SEE FORM 480.7B.1, PART III, ITEM 4, COLUMN 2.	
40. TAX WITHHELD MAY	9(10)V99	C	12	462-473	SEE FORM 480.7B.1, PART III, ITEM 5, COLUMN 2.	
41. TAX WITHHELD JUNE	9(10)V99	C	12	474-485	SEE FORM 480.7B.1, PART III, ITEM 6, COLUMN 2.	
42. TAX WITHHELD JULY	9(10)V99	C	12	486-497	SEE FORM 480.7B.1, PART III, ITEM 7, COLUMN 2.	
43. TAX WITHHELD AUGUST	9(10)V99	C	12	498-509	SEE FORM 480.7B.1, PART III, ITEM 8, COLUMN 2.	
44. TAX WITHHELD SEPTEMBER	9(10)V99	C	12	510-521	SEE FORM 480.7B.1, PART III, ITEM 9, COLUMN 2.	
45. TAX WITHHELD OCTOBER	9(10)V99	C	12	522-533	SEE FORM 480.7B.1, PART III, ITEM 10, COLUMN 2.	
46. TAX WITHHELD NOVEMBER	9(10)V99	C	12	534-545	SEE FORM 480.7B.1, PART III, ITEM 11, COLUMN 2.	
47. TAX WITHHELD DECEMBER	9(10)V99	C	12	546-557	SEE FORM 480.7B.1, PART III, ITEM 12, COLUMN 2.	
48. TOTAL TAX WITHHELD 480.7B	9(10)V99	C	12	558-569	SEE FORM 480.7B.1, PART III, ITEM TOTAL, COLUMN 2.	
SPECIALIST'S INFORMATION						
49. SPECIALIST PAID FOR PREPARATION	9(1)	C	1	570-570	'1' IF 'Yes' OR '0' IF 'No'	*
50. SPECIALIST SELF EMPLOYED	9(1)	C	1	571-571	'1' IF 'Yes' OR '0' IF 'No'	*
51. REGISTRATION NUMBER	9(7)	C	7	572-578		*
52. NAME OF FIRM OR BUSINESS	X(30)	C	30	579-608	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
53. SPECIALIST'S FIRST NAME	X(20)	C	20	609-628	ENTER THE FIRST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS.** (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
54. SPECIALIST'S MIDDLE NAME	X(1)	C	1	629-629	ENTER THE MIDDLE NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	

*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4807B1Y26 FOR 480.7B	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	RE
55. SPECIALIST'S LAST NAME	X(30)	C	30	630-659	ENTER THE LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
56. SPECIALIST'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	660-679	ENTER THE SECOND LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
57. SPECIALIST STREET 1	X(35)	C	35	680-714	SPECIALIST ADDRESS LINE NUMBER 1.	*
58. SPECIALIST STREET 2	X(35)	C	35	715-749	SPECIALIST ADDRESS LINE NUMBER 2.	
59. SPECIALIST TOWN	X(14)	C	14	750-763		*
60. SPECIALIST STATE	X(2)	C	2	764-765		*
61. SPECIALIST ZIP-CODE	9(5)	C	5	766-770		*
62. SPECIALIST ZIP-CODE EXTENSION	9(4)	C	4	771-774	ZEROS, IF NOT AVAILABLE.	
63. FILLER	X(1680)	C	1680	775-2454	SPACES.	
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**



Formulario 480.7B.1
Form
Rev. 06.25

20__ Gobierno de Puerto Rico - Government of Puerto Rico
Departamento de Hacienda - Department of the Treasury 20__

ESTADO DE RECONCILIACIÓN ANUAL DE CONTRIBUCIÓN RETENIDA DE CUENTAS DE RETIRO INDIVIDUAL Y CUENTAS DE APORTACIÓN EDUCATIVA
Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

☐ ENMENDADO - AMENDED

Sello de Recibido

Nombre del Agente Retenedor - Withholding Agent's Name

Número de Identificación Patronal - Employer Identification Number

Dirección Postal - Postal Address

Código Postal - Zip Code

Dirección Física - Physical Address

Clase de Industria o Negocio
Type of Industry or Business

Cambio de Dirección - Change of Address ☐ Sí - Yes ☐ No

Total de Declaraciones Informativas - Total Informative Returns ☐ 480.7_____ ☐ 480.7B_____

Parte I - Part I 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 (10%) - Tax Withheld from Interests (10%)	
2. Contribución Retenida sobre Ingreso de Fuentes Dentro de Puerto Rico (10%) - Income Tax Withheld from Sources Within Puerto Rico (10%)	
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 por Razón de un Desastre Declarado por el Gobernador de Puerto Rico (10%) Income Tax Withheld at Source on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico (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)	

Parte II - Part II 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 (10%) - Tax Withheld from Interests (10%)	
9. Contribución Retenida sobre Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (10%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (10%)	
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 (Sume 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)	

Parte III - Part III Reconciliación de Contribución Retenida Mensualmente - Monthly Tax Withheld Reconciliation

Mes - Month	Contribución Retenida - Formulario 480.7 - Tax Withheld - Form 480.7		Contribución Retenida - Formulario 480.7B - Tax Withheld - Form 480.7B	
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
12. Total de Contribución Retenida - Total Tax Withheld				

JURAMENTO - OATH

Declaro como agente retenedor, representante legal u oficial autorizado, 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 as withholding agent, legal representative or authorized official, 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, Representante u Oficial Autorizado
Signature of Withholding Agent, Representative or Authorized Official

Título - Title

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)	Nombre de la Firma o Negocio - Name of Firm or Business	Número de Registro - Registration Number	Fecha - Date

Marque si es empleado por cuenta propia
Check if self-employed ☐

Dirección - Address

Código Postal - Zip Code

Firma del Especialista - Specialist's Signature

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

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

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

PARA PROPÓSITOS INFORMATIVOS NO UTILICE PARA RENDIR.

* **REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.7B.1 (480.7B)

EXHIBIT U

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807C1Y26

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	RE
1. FILLER	X(1)	C	1	1-1	SPACES.	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROS.	*
3. FILLER	X(2)	C	2	11-12	SPACES.	*
4. FORM TYPE	9(1)	C	1	13-13	ENTER “R” TO INDICATE FORM 480.7C.1.	*
5. RECORD TYPE	9(1)	C	1	14-14	“1” = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: “O” = ORIGINAL, “A” = AMENDED, “X” = DELETE.	*
7. FILLER	X(1)	C	1	16-16	SPACES.	*
8. FILLER	X(1)	C	1	17-17	SPACES.	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
10. FILLER	X(5)	C	5	22-26	SPACES.	*
WITHHOLDING AGENT’S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	27-27	ENTER: “1” = FEIN, “2” = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(9)	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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
15. WITHHOLDING AGENT’S NAME	X(30)	C	30	87-116	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
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 ADDRESS 2.	
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 ADDRESS 2.	
26. TOWN	X(13)	C	13	293-305		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.7C.1

EXHIBIT U

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807C1Y26

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	RE
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.	
30. CHANGE OF ADDRESS	X(1)	C	1	317-317	BLANK "N" = NO, "Y" = YES.	
31. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS.	
TAX WITHHELD						
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. INCOME TAX WITHHELD ON DISTRIBUTIONS FOR REASON OF A DISASTER DECLARED BY THE GOVERNOR OF PUERTO RICO	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		
TAX WITHHELD - FORM 480.7C						
46. TAX WITHHELD JANUARY	9(10)V99	C	12	534-545	SEE FORM 480.7C.1, PART II, ITEM 1, COLUMN 1.	
47. TAX WITHHELD FEBRUARY	9(10)V99	C	12	546-557	SEE FORM 480.7C.1, PART II, ITEM 2, COLUMN 1.	
48. TAX WITHHELD MARCH	9(10)V99	C	12	558-569	SEE FORM 480.7C.1, PART II, ITEM 3, COLUMN 1.	
49. TAX WITHHELD APRIL	9(10)V99	C	12	570-581	SEE FORM 480.7C.1, PART II, ITEM 4, COLUMN 1.	
50. TAX WITHHELD MAY	9(10)V99	C	12	582-593	SEE FORM 480.7C.1, PART II, ITEM 5, COLUMN 1.	
51. TAX WITHHELD JUNE	9(10)V99	C	12	594-605	SEE FORM 480.7C.1, PART II, ITEM 6, COLUMN 1.	
52. TAX WITHHELD JULY	9(10)V99	C	12	606-617	SEE FORM 480.7C.1, PART II, ITEM 7, COLUMN 1.	
53. TAX WITHHELD AUGUST	9(10)V99	C	12	618-629	SEE FORM 480.7C.1, PART II, ITEM 8, COLUMN 1.	
54. TAX WITHHELD SEPTEMBER	9(10)V99	C	12	630-641	SEE FORM 480.7C.1, PART II, ITEM 9, COLUMN 1.	
55. TAX WITHHELD OCTOBER	9(10)V99	C	12	642-653	SEE FORM 480.7C.1, PART II, ITEM 10, COLUMN 1.	
56. TAX WITHHELD NOVEMBER	9(10)V99	C	12	654-665	SEE FORM 480.7C.1, PART II, ITEM 11, COLUMN 1.	
57. TAX WITHHELD DECEMBER	9(10)V99	C	12	666-677	SEE FORM 480.7C.1, PART II, ITEM 12, COLUMN 1.	
58. TOTAL TAX WITHHELD 480.7C	9(10)V99	C	12	678-689	SEE FORM 480.7C.1, PART II, ITEM TOTAL, COLUMN 1.	
SPECIALIST'S INFORMATION						
59. SPECIALIST PAID FOR PREPARATION	9(1)	C	1	690-690	'1' IF 'Yes' OR '0' IF 'No'	*
60. SPECIALIST SELF EMPLOYED	9(1)	C	1	691-691	'1' IF 'Yes' OR '0' IF 'No'	*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4807C1Y26

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	RE
61. REGISTRATION NUMBER	9(7)	C	7	692-698		*
62. NAME OF FIRM OR BUSINESS	X(30)	C	30	699-728	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
63. SPECIALIST'S FIRST NAME	X(20)	C	20	729-748	ENTER THE FIRST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
64. SPECIALIST'S MIDDLE NAME	X(1)	C	1	749-749	ENTER THE MIDDLE NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
65. SPECIALIST'S LAST NAME	X(30)	C	30	750-779	ENTER THE LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS**. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
66. SPECIALIST'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	780-799	ENTER THE SECOND LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
67. SPECIALIST STREET 1	X(35)	C	35	800-834	SPECIALIST ADDRESS LINE NUMBER 1.	*
68. SPECIALIST STREET 2	X(35)	C	35	835-869	SPECIALIST ADDRESS LINE NUMBER 2.	
69. SPECIALIST TOWN	X(14)	C	14	870-883		*
70. SPECIALIST STATE	X(2)	C	2	884-885		*
71. SPECIALIST ZIP-CODE	9(5)	C	5	886-890		*
72. SPECIALIST ZIP-CODE EXTENSION	9(4)	C	4	891-894	ZEROS, IF NOT AVAILABLE.	
73. FILLER	X(1560)	C	1560	895-2454	SPACES.	
74. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
75. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario 480.7C.1
Form
Rev. 06.26

20__ Gobierno de Puerto Rico - Government of Puerto Rico 20__
Departamento de Hacienda - Department of the Treasury

ESTADO DE RECONCILIACIÓN ANUAL DE CONTRIBUCIÓN RETENIDA DE PLANES DE RETIRO Y ANUALIDADES
Annual Reconciliation Statement of Tax Withheld from Retirement Plans and Annuities

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

☐ ENMENDADO - AMENDED

Sello de Recibido

Nombre del Agente Retenedor - Withholding Agent's Name

Número de Identificación Patronal - Employer Identification Number

Dirección Postal - Postal Address

Código Postal - Zip Code

Dirección Física - Physical Address

Clase de Industria o Negocio
Type of Industry or Business

Cambio de Dirección - Change of Address ☐ Sí - Yes ☐ No

Total de Declaraciones Informativas 480.7C
Total Informative Returns 480.7C

Parte I - Part I Planes de Retiro y Anualidades (Formulario 480.7C) - Retirement Plans and Annuities (Form 480.7C)

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 por Razón de un Desastre Declarado por el Gobernador de Puerto Rico Income Tax Withheld on Distributions for Reason of a Disaster Declared by the Governor of Puerto Rico	
13. Total de Contribución Retenida - Total Tax Withheld	

Parte II - Part II Reconciliación de Contribución Retenida Mensualmente - Monthly Tax Withheld Reconciliation

Mes - Month	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	
14. Total de Contribución Retenida - Total Tax Withheld	

JURAMENTO - OATH

Declaro como agente retenedor, representante legal u oficial autorizado, 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 as withholding agent, legal representative or authorized official, 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, Representante u Oficial Autorizado
Signature of Withholding Agent, Representative or Authorized Official

Título - Title

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)

Nombre de la Firma o Negocio - Name of Firm or Business

Número de Registro - Registration Number

Fecha - Date

Marque si es empleado por cuenta propia
Check if self-employed ☐

Dirección - Address

Código Postal - Zip Code

Firma del Especialista - Specialist's Signature

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

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

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR.

* **REQUIRED FIELDS**

EXHIBIT V

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806SP2Y26

RECORD TYPE: RETURN

RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF SERVICES RENDERED - FORM TYPE 480.6SP.2

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
1. FILLER	X(1)	C	1	1-1	SPACES.	*
2. CONTROL NUMBER	9(9)	C	9	2-10	ENTER ZEROS.	*
3. FILLER	X(2)	C	2	11-12	SPACES.	*
4. FORM TYPE	9(1)	C	1	13-13	ENTER “I” TO INDICATE FORM 480.6SP.2.	*
5. RECORD TYPE	9(1)	C	1	14-14	“1” = DETAIL RECORD.	*
6. DOCUMENT TYPE	X(1)	C	1	15-15	ENTER: “O” = ORIGINAL, “A” = AMENDED, “X” = DELETE.	*
7. FILLER	X(1)	C	1	16-16	SPACES.	*
8. FILLER	X(1)	C	1	17-17	SPACES.	*
9. TAXABLE YEAR	9(4)	C	4	18-21	ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2026.	*
10. FILLER	X(5)	C	5	22-26	SPACES.	*
WITHHOLDING AGENT’S INFORMATION						
11. PAYER ID TYPE	X(1)	C	1	27-27	ENTER: “1” = FEIN, “2” = SSN.	*
12. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
13. IDENTIFICATION NUMBER	9(9)	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	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
15. WITHHOLDING AGENT’S NAME	X(30)	C	30	87-116	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
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 ADDRESS 2.	
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 ADDRESS 2.	
26. TOWN	X(13)	C	13	293-305		*
27. STATE	X(2)	C	2	306-307		*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F4806SP2Y26

RECORD TYPE: RETURN

RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF SERVICES RENDERED - FORM TYPE 480.6SP.2

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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(1)	C	1	317-317	BLANK "N" = NO, "Y" = YES.	
31. TYPE OF INDUSTRY OR BUSINESS	X(6)	C	6	318-323		
32. TOTAL FORMS 480.6SP	9(10)	C	10	324-333		
33. RESPONSIBILITY OF PAYMENT TO HEALTH PROVIDERS	9(13)V99	C	15	334-348		
34. AMOUNT PAID REIMBURSED EXPENSES	9(13)V99	C	15	349-363		
35. SPECIAL CONTRIBUTION FOR PROFESSIONAL AND ADVISORY SERVICES UNDER ACT 48-2013	9(13)V99	C	15	364-378		
36. PAYMENTS FOR SERVICES RENDERED BY INDIVIDUALS NOT SUBJECT TO WITHHOLDING	9(13)V99	C	15	379-393	SEE FORM 480.6SP.2, ITEM 1.	
37. PAYMENTS FOR SERVICES RENDERED BY CORPORATIONS AND PASS-THROUGH ENTITIES NOT SUBJECT TO WITHHOLDING	9(13)V99	C	15	394-408	SEE FORM 480.6SP.2, ITEM 2.	
38. PAYMENTS FOR SERVICES RENDERED BY INDIVIDUALS SUBJECT TO WITHHOLDING	9(13)V99	C	15	409-423	SEE FORM 480.6SP.2, ITEM 3.	
39. WITHHELD FOR SERVICES RENDERED BY INDIVIDUALS SUBJECT TO WITHHOLDING	9(13)V99	C	15	424-438	SEE FORM 480.6SP.2, ITEM 3.	
40. PAYMENTS FOR SERVICES RENDERED BY CORPORATIONS AND PASS-THROUGH ENTITIES SUBJECT TO WITHHOLDING	9(13)V99	C	15	439-453	SEE FORM 480.6SP.2, ITEM 4.	
41. WITHHELD FOR SERVICES RENDERED BY CORPORATIONS AND PASS-THROUGH ENTITIES SUBJECT TO WITHHOLDING	9(13)V99	C	15	454-468	SEE FORM 480.6SP.2, ITEM 4.	
42. TOTAL PAYMENTS	9(13)V99	C	15	469-483		
43. TOTAL WITHHELD	9(13)V99	C	15	484-498		
SPECIALIST'S INFORMATION						
44. SPECIALIST PAID FOR PREPARATION	9(1)	C	1	499-499	'1' IF 'Yes' OR '0' IF 'No'	*
45. SPECIALIST SELF EMPLOYED	9(1)	C	1	500-500	'1' IF 'Yes' OR '0' IF 'No'	*
46. REGISTRATION NUMBER	9(9)	C	7	501-507		*
47. NAME OF FIRM OR BUSINESS	X(30)	C	30	508-537	(ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
48. SPECIALIST'S FIRST NAME	X(15)	C	20	538-557	ENTER THE FIRST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. **REQUIRED ONLY FOR INDIVIDUALS.** (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
49. SPECIALIST'S MIDDLE NAME	X(5)	C	1	558-558	ENTER THE MIDDLE NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	

*** REQUIRED FIELDS**

EXHIBIT V

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F4806SP2Y26	RECORD TYPE: RETURN
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF SERVICES RENDERED - FORM TYPE 480.6SP.2	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
50. SPECIALIST'S LAST NAME	X(30)	C	30	559-588	ENTER THE LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. REQUIRED ONLY FOR INDIVIDUALS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
51. SPECIALIST'S MOTHER'S MAIDEN LAST NAME	X(20)	C	20	589-608	ENTER THE SECOND LAST NAME OF THE SPECIALIST. LEFT JUSTIFIED AND FILL WITH BLANKS. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	
52. SPECIALIST STREET 1	X(35)	C	35	609-643	SPECIALIST ADDRESS LINE NUMBER 1.	*
53. SPECIALIST STREET 2	X(35)	C	35	644-678	SPECIALIST ADDRESS LINE NUMBER 2.	
54. SPECIALIST TOWN	X(13)	C	14	679-692		*
55. SPECIALIST STATE	X(2)	C	2	693-694		*
56. SPECIALIST ZIP-CODE	9(5)	C	5	695-699		*
57. SPECIALIST ZIP-CODE EXTENSION	9(4)	C	4	700-703	ZEROS, IF NOT AVAILABLE.	
58. FILLER	X(1751)	C	1751	704-2454	SPACES.	*
59. REASON FOR THE CHANGE	X(40)	C	40	2455-2494	ENTER THE REASON FOR CHANGE FORM. LEFT JUSTIFIED AND FILL WITH BLANKS.	
60. FILLER	9(6)	C	6	2495-2500	ZEROS.	*

*** REQUIRED FIELDS**



Formulario 480.6SP.2
Form
Rev. 06.26

20__ Gobierno de Puerto Rico - Government of Puerto Rico 20__
Departamento de Hacienda - Department of the Treasury

ESTADO DE RECONCILIACIÓN ANUAL DE SERVICIOS PRESTADOS
Annual Reconciliation Statement of Services Rendered

Número de Confirmación de Radicación Electrónica
Electronic Filing Confirmation Number

☐ ENMENDADO - AMENDED

Sello de Recibido

Número de Identificación Patronal Employer Identification Number	Clase de Industria o Negocio Type of Industry or Business	Cambio de Dirección Change of Address ☐ Sí - Yes ☐ No	Total Formularios 480.6SP Total Forms 480.6SP

Nombre del Agente Retenedor - Withholding Agent's Name

Dirección Postal - Postal Address Código Postal - Zip Code	Dirección Física - Physical Address

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

Parte I - Part I Resumen de los Formularios 480.6SP - Summary of Forms 480.6SP

Descripción Description	Cantidad Pagada Amount Paid	Contribución Retenida Tax Withheld
1. Pagos por Servicios Prestados por Individuos No Sujetos a Retención Payments for Services Rendered by Individuals Not Subject to Withholding		
2. Pagos por Servicios Prestados por Corporaciones y Entidades Conducto No Sujetos a Retención Payments for Services Rendered by Corporations and Pass-Through Entities Not Subject to Withholding		
3. Pagos por Servicios Prestados por Individuos Sujetos a Retención Payments for Services Rendered by Individuals Subject to Withholding		
4. Pagos por Servicios Prestados por Corporaciones y Entidades Conducto Sujetos a Retención Payments for Services Rendered by Corporations and Pass-Through Entities Subject to Withholding		
TOTAL		

JURAMENTO - OATH

Declaro como agente retenedor, representante legal u oficial autorizado, 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 as withholding agent, legal representative or authorized official, 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, Representante u Oficial Autorizado Signature of Withholding Agent, Representative or Authorized Official	Título - Title

PARA USO DEL ESPECIALISTA SOLAMENTE - SPECIALIST'S USE ONLY

Nombre del Especialista (Letra de Molde) - Specialist's Name (Print)	Nombre de la Firma o Negocio - Name of Firm or Business	Número de Registro - Registration Number	Fecha - Date

Marque si es empleado por cuenta propia Check if self-employed	Dirección - Address Código Postal - Zip Code	Firma del Especialista - Specialist's Signature
☐		

NOTA AL AGENTE RETENEDOR - NOTE TO WITHHOLDING AGENT

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

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

PARA PROPÓSITOS INFORMATIVOS SOLAMENTE. NO UTILICE PARA RENDIR

***** **REQUIRED FIELDS**

TAXABLE YEAR 2026
FORM 480.6SP.2

EXHIBIT X

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F480PAY26

RECORD TYPE: PA

RECORD NAME: Employer Information

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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	7-7	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	17-17	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, "H" = 480.6SP, "G" = 480.6G, "K" = 480.7E, "L" = 480.7F, "N" = 480.7G. "D" = 480.7H	*
6. ESTABLISHMENT NUMBER	X(4)	C	4	18-21	IF THIS FILE CONTAINS MULTIPLE CODE RE RECORDS WITH THE SAME EIN, YOU MAY USE THIS FIELD TO DESIGNATE VARIOUS STORE OR FACTORY LOCATIONS OR TYPES OF PAYROLL. ENTER ANY COMBINATION OF BLANKS, NUMBERS OR LETTERS. CERTAIN MILITARY EMPLOYERS MUST USE THIS FIELD. OTHERWISE FILL WITH BLANKS.	
7. TYPE FILE	X(1)	C	1	22-22	ENTER: "O" = ORIGINAL, "E" = AMENDED, "A" = ADD.	*
8. FILLER	X(17)	C	17	23-39	SPACES.	*
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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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.	

*** REQUIRED FIELDS**

FILE DESCRIPTION	DATE: AUGUST 2026
FILE NAME: F480PAY26	RECORD TYPE: PA
RECORD NAME: Employer Information	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
16. FILLER	X(5)	C	5	174-178	SPACES.	*
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.	*
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	ENTER: "1" = FEIN, 2" = SSN.	
22. FILLER	X(2241)	C	2241	260-2500	SPACES.	*

*** REQUIRED FIELDS**

EXHIBIT Y

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F480SUY26

RECORD TYPE: SU

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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	12-12	ENTER "1" IF THIS FILE BEING RESUBMITTED. OTHERWISE, ENTER "0".	*
4. SOFTWARE CODE	X(2)	C	2	13-14	ENTER ONE OF THE FALLOWING 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. FILLER	X(17)	C	17	149-165	SPACES.	*
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**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F480SUY26

RECORD TYPE: SU

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - & . ,)	*
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. FILLER	X(5)	C	5	340-344	SPACES.	*
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. (ONLY ALPHANUMERIC CHARACTERS AND SPECIAL CHARACTERS ARE ALLOWED: - &)	*
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.	*

*** REQUIRED FIELDS**

FILE DESCRIPTION

DATE: AUGUST 2026

FILE NAME: F480SUY26

RECORD TYPE: SU

RECORD NAME: SUBMITTER INFORMATION

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	RE
29. CONTACT PHONE EXTENSION	X(5)	C	5	427-431	ENTER THE CONTACT'S TELEPHONE EXTENSION. LEFT JUSTIFIED AND FILL WITH BLANKS.	
30. FILLER	X(3)	C	3	432-434	SPACES.	*
31. CONTACT E-MAIL	X(40)	C	40	435-474	IF APPLICABLE, ENTER THE CONTACT'S ELECTRONIC MAIL/ INTERNET ADDRESS. LEFT JUSTIFIED AND FILL WITH BLANKS. OTHERWISE, FILL WITH BLANKS.	*
32. FILLER	X(3)	C	3	475-477	SPACES.	*
33. CONTACT FAX	X(10)	C	10	478-487	ENTER THE CONTACT'S FAX NUMBER (INCLUDING AREA CODE). OTHERWISE, FILL WITH BLANKS.	
34. PREFERRED METHOD OF PROBLEM NOTIFICATION CODE	X(1)	C	1	488-488	ENTER "2" FOR U.S. POSTAL SERVICE.	
35. PREPARES CODES	X(1)	C	1	489-489	ENTER ONE OF FOLLOWING CODES TO INDICATE WHO PREPARED THIS FILE: "A" = ACCOUNTING FIRM "L" = SELF-PREPARED "S" = SERVICE BUREAU "P" = PARENT COMPANY "O" = OTHER NOTE: IF MORE THAN ONE CODE APPLIES, USE THE ONE THAT BEST DESCRIBES WHO PREPARED THIS FILE.	*
36. SUBMITTER'S IDENTIFICATION NUMBER TYPE ID	X(1)	C	1	490-490	ENTER: "1" = FEIN, "2" = SSN.	
37. FILLER	X(2010)	C	2010	491-2500	SPACES.	*

*** REQUIRED FIELDS**