Government of Puerto Rico
Department of the Treasury

PUBLICATION 10-03

INFORMATIVE RETURNS
COMPACT DISC (CD) REPORTING REQUIREMENTS
FOR TAX YEAR 2010

Analysis and Programming Division
December, 2010

WHAT'S NEW

Record Changes

- **CHANGES TO FORM 480.6B RECORD LAYOUT:**
  - the "Amount Paid – Interest under Section 1022(b)(53)" field (location 497-508) **was added**.
  - The "Amount Withheld – Interest under Section 1022(b)(53)" field (location 509-518) **was added**.

- **CHANGES TO FORM 480.6D RECORD LAYOUT:**
  - the "Interest – Code D" field (location 444) **was deleted**.

- **CHANGES TO FORM 480.6B.1 RECORD LAYOUT:**
  - the "Amount Paid – Interest under Section 1022(b)(53)" field (location 1040-1051) **was added**.
  - the "Tax Withheld – Interest under Section 1022(b)(53)" field (location 1052-1063) **was added**.
  - the "Excess of Tax Deposited – Interest under Section 1022(b)(53)" field (location 1064-1075) **was added**.
  - the "Tax Withheld after Adjustments – Interest under Section 1022(b)(53)" field (location 1076-1087) **was added**.
  - the "Tax Deposited – Interest under Section 1022(b)(53)" field (location 1088-1099) **was added**.
  - the "Tax Deposited in Excess – Interest under Section 1022(b)(53)" field (location 1100-1111) **was added**.
  - the "Balance Due – Interest under Section 1022(b)(53)" field (location 1112-1123) **was added**.

- **CHANGES TO ALL INFORMATIVE RETURNS:**
  - the "Control Number" field (location 2-10) was **expanded to 9 digits long** and a filler was **reduced** (location 1-1).

Other Changes

- The Department of the Treasury provides for the electronic transfer of these forms through our site on the Internet **www.hacienda.gobierno.pr/patronos**. If you use this method, do not file through CD nor send paper forms.

- There are two options to file this form:

  - ✓ Electronic transfer
  - ✓ CD

- Forms filed on diskette will not be accepted nor processed. Therefore, if you file on diskette, the forms will be considered as not filed.

- Control Number – consists of 9 digits, where the first two digits to the left represent the last two digits of the tax year 2010. The remaining 7 digits start at 0000001 in ascending order.

FILING REMINDERS

- ✓ **We only accept CDs. Remember to use the correct Magnetic Media Specifications, see pages 13-16.**
- ✓ **DO NOT CREATE A FILE THAT CONTAINS ANY OTHER DATA than the specified in this Publication.**
- ✓ **The CD must be accompanied with a COMPLETED TRANSMITTAL FORM as the one shown at the end of this Publication. The contact person information MUST BE COMPLETED IN ALL ITS PARTS.**
- ✓ **All Code RE records (Employer Record) included in a CD must be for the SAME TAX YEAR.**
- ✓ **AFFIX AN EXTERNAL LABEL TO THE CD as the one shown in page 17.**
- ✓ **If you file through CD, DO NOT SEND PDF OR PAPER FORMS.**
- ✓ **If you have already filed a CD, DO NOT FILE ANOTHER UNLESS IT HAS BEEN CORRECTED (avoid duplication).**
- ✓ **If you file through CD include only the Informative Returns file.**
- ✓ **You must request authorization from the Forms and Publications Division to reproduce substitute forms of the Informative Returns, no later than January 3, 2011.**
- ✓ **Data filed on diskette will not be processed. Therefore, the forms will be considered as not filed with the Department.**

- ✓ **Below are the mailing addresses for the CD:**

Via U.S. Postal Service:

Department of the Treasury
P.O. Box 9022501
San Juan, P.R. 00902-2501

Via ANOTHER carrier:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, P.R. 00902

AVOID COMMON MISTAKES

- ✓ **Be sure to enter the correct TAXABLE YEAR, FORM TYPE and DOCUMENT TYPE.**

- ✓ **Make sure to enter the NAME and COMPLETE ADDRESS of the PAYEE.**

- ✓ **Remember to enter the IDENTIFICATION NUMBER (EIN), SOCIAL SECURITY NUMBER (SSN) or ACCOUNT NUMBER of the PAYEE.**

- ✓ **Verify that the following fields are completed and correct:**

  - **Control Number**
  - **Record Type**
  - **Document Type**

- ✓ **The Department of the Treasury will send a Review Items Notification if the files do not meet the specifications detailed in this Publication.**

- ✓ **All money fields must be numeric. No decimal punctuation or high and low order signs are allowed in these fields. Remember that money fields must contain zeros if no other amount is applicable.**

- ✓ **Make sure that in Form 480.7, Line 11-J. Total (location 633-644) summarizes the amounts reported in Lines 11-A. through 11-I.**

- ✓ **Be sure to use the control numbers assigned for tax year 2010 in order to avoid a Review Item Notification.**

- ✓ **When filing the CD do not use an encrypted file or a password protection, since it will not be processed.**

- ✓ **Include in the CD the same type of form, only Informative Returns. If W-2s are included on this CD, it will not be processed.**

- ✓ **An extension of time to file the Informative Returns cannot be requested, since the Puerto Rico Internal Revenue Code does not provide for such extension.**

GENERAL INFORMATION

Filing Requirements

What's in this booklet?

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

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

Who must use these instructions?

Employers with 5 or more Informative Returns to submit using private programs, that is, any program other than our Hacienda's web program. However, employers submitting 4 or less Informative Returns are encouraged to use it.

May I send paper Forms along with the CD?

No, **do not** include any paper Forms with any CD.

What if I have 5 or more Informative Returns and I send you paper Forms?

You will be penalized by the Department of the Treasury.

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

You will be notified that your submission was unprocessable and you will be subject to penalties.

How may I send you the Forms information?

Use CDs only.

Is this the only alternative for filing the Forms on CD?

No. You may also file the Informative Returns accessing our website **www.hacienda.gobierno.pr** under "Patronos y Agentes Retenedores" at Other Services / Validation and Transmission of Informative Files, according to the specifications provided in this Publication.

Also, if you have less than 250 Informative Returns you can use the W-2 & Informative Returns Program available on the Department of the Treasury's website.

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

Yes, we have a test software that can be used to verify the accuracy of the file. This software will validate your file at the time of the electronic transfer (upload). You may access our website: **www.hacienda.gobierno.pr** under "Patronos y Agentes Retenedores" at Other Services / Validation and Transmission of Informative Files.

How can I obtain the 2010 layout of the Informative Returns?

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

Filing Deadline

When is my file due to you?

Form	Due Date
480.7A and 480.5	January 31, 2011
480.6A, 480.6B, 480.6B.1, 480.6D, 480.7, 480.7C and 480.5	February 28, 2011 (See instructions of the Forms)
480.30, 480.6C and 480.5	April 15, 2011
480.7, 480.7B, 480.7C and 480.5	August 30, 2011 (See instructions of the Forms)

Can I request extension of time to file Informative Returns?

No, the Puerto Rico Internal Revenue Code of 1994, as amended, does not provide for extension of time to file the Informative Returns. You must meet the filing deadlines.

What if I file late?

You will be subject to the penalties imposed by the Puerto Rico Internal Revenue Code of 1994, as amended.

Obtaining the Access Code and Control Numbers

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

Yes. Each record must include a different Control Number.

How do I get the Control Numbers?

You will receive the Notification to Employers and Withholding Agents, Access Code and Control Numbers from the Department of the Treasury with the Control Numbers for each Form Type.

This Notification is also available in our website **www.hacienda.gobierno.pr** under "Patronos y Agentes Retenedores" at Other Services / Access Code and Control Numbers Notification Search.

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

You must send an e-mail requesting it to **w2Info@hacienda.gobierno.pr**, a fax to (787) 977-3806 or call (787) 722-0216, Monday through Friday from 8:00 a.m. to 4:30 p.m.

Where should I enter the Control Numbers?

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

Can I request additional control numbers?

Yes. You must send an e-mail requesting them to **w2Info@hacienda.gobierno.pr**, a fax to (787) 977-3806 or call (787) 722-0216, Monday through Friday from 8:00 a.m. to 4:30 p.m.

Remember, if you are sending a corrected or amended record you must keep the same Control Number as submitted in the original record.

Processing a File

Will you notify me when the file is processed?

No.

Will you return the CD to me if the file is processed?

No.

What if you can't process my file submitted on CD?

We will send you a “Review Items – Informative Returns Notification” with an explanation of the errors or missing information that we found. You will have 30 calendar days from the date of the notification **to correct and submit a new file** to us without a penalty.

Remember that the new file must include all the data for all the Forms for the tax period. Therefore, it must contain all the data included in the original file.

What should I do to correct my file?

Review and correct the information you sent us. For assistance call (787) 722-0216 or send an e-mail to **w2Info@hacienda.gobierno.pr**

If I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?

Yes.

Do I need to keep a copy of the information I send you?

Yes. The Department of the Treasury requires that you retain a copy of the Forms data, or to be able to reconstruct the data, **for at least 10 years after the due date of the report**.

Correcting a Processed File

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

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

COMPACT DISC (CD) 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.

Media and Data Requirements

What are the media requirements for CDs?

- 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:\F4806BY10
- The record format must be fixed.
- **DO NOT** include any other files on the CD.

What should I do if the number of data records exceeds the capacity of a CD?

- The data should be divided in two or more files and put each one on a CD.

Do you accept test files?

- No.

Rules

What rules do you have for money fields?

- Numeric only.
- No punctuation (decimal points or commas).
- No signed amounts (no dollar signs).
- Last two positions are for cents (example: $59.60 = 00000005960).
- **DO NOT** round to the nearest dollar (example: $5,500.99 = 00000550099).
- Right justified and zero fill to the left.
- Any money field that has no amount to be reported **must be filled with zeros, not blanks**.
- Example for money fields:
  - ♦ If the format field is 9(9)v99 and the amount is $1,500.50, fill the eleven positions with 00000150050.
  - ♦ If the format field is 9(10)v99 and the amount is $1,225.50-, fill the twelve positions with -00000122550.
  - ♦ If the format field is 9(10) and the amount is 25, fill the ten positions with 0000000025.

What rules do you have for alpha/numeric fields?

- Left justified and fill with blanks.
- If no data, **leave the field in blank do not enter zeros**.

What rules do you have for the Employer Identification Number (EIN)?

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.

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

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- May not be 111111111, 222222222 or 123456789.
- May not be blanks or zeros.

Form Type

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

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

Document Type

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

- **O** - Indicates an **Original** Record. Must be used with the original filing of the record.
- **A** - Indicates an **Amended** Record. Must be used if the withholding agent needs to change any data of the original record.
- **C** - Indicates a **Corrected** Record. Must be used to correct a record as notified by the Department of the Treasury.
- **X** - Indicates a **Deleted** Record. Must be used to indicate that the record must be deleted from the Department of the Treasury's database.

ADDRESSING/PACKAGING

How do I label the CD?

- Affix an external label like the one shown.

Department of the Treasury
Informative Returns
Tax Year 2010

EIN:_____
Name:_____
Tel:_____

CD Sequence: ___ of ___

- Be sure to include only the Informative Returns and prepare one label per employer.

Do I have to include a Transmittal Form with the CD?

Yes, you must always use a Transmittal Form similar to the one shown at the end of this Publication.

How should I package my CD?

- Do **NOT** use paper clips, rubber bands or staples on CDs.
- Insert each CD in its own protective sleeve before packaging.
- Send the CD in a container to prevent damage in transit.
- We do not return special containers.
- Use disposable containers. Special mailers for CDs are available commercially.

Where do I send the CD?

Via U.S. Postal Service:

Department of the Treasury
P.O. Box 9022501
San Juan, P.R. 00902-2501

Via ANOTHER carrier:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, P.R. 00902

ASSISTANCE

Programming and Reporting Questions

If you have questions related to the CD programming and reporting, please send us an e-mail to **w2info@hacienda.gobierno.pr**

Tax Related Questions

If you have questions regarding the rules of withholding tax provided by the Puerto Rico Internal Revenue Code of 1994, as amended, you should contact the **General Consulting Section** at (787) 722-0216, Monday through Friday from 8:00 a.m. to 4:30 p.m.

EXHIBIT A

FILE DESCRIPTION

DATE: OCTOBER 2010	PAGE: 1 OF 2
FILE NAME : F4806AY10	FILE NUMBER:
RECORD NAME: INCOME NOT SUBJECT TO WITHHOLDING - FORM TYPE 480.6A	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6A. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER 2 TO INDICATE FORM 480.6A**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	**REQUIRED ONLY WHEN REPORTING INTEREST INCOME (LOCATION 369-380) OR DIVIDENDS INCOME (LOC. 393-404)**	
22. NAME	X(30)	C	30	196-225		*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.6A

EXHIBIT A

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 2 OF 2**
FILE NAME: F4806AY10	FILE NUMBER:
RECORD NAME: INCOME NOT SUBJECT TO WITHHOLDING – FORM TYPE 480.6A	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. PAYMENTS SERVICES RENDERED BY INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6A ITEM 1	
31. PAYMENTS SERVICES RENDERED BY CORPORATIONS AND PARTNERSHIPS	9(10)V99	C	12	333-344	SEE FORM 480.6A ITEM 2	
32. COMMISSIONS AND FEES	9(10) V99	C	12	345-356	SEE FORM 480.6A ITEM 3	
33. RENTS	9(10) V99	C	12	357-368	SEE FORM 480.6A ITEM 4	
34. INTEREST	9(10)V99	C	12	369-380	SEE FORM 480.6A ITEM 5	
35. PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	381-392	SEE FORM 480.6A ITEM 6	
36. DIVIDENDS	9(10)V99	C	12	393-404	SEE FORM 480.6A ITEM 7	
37. FILLER	X(12)	C	12	405-416	SPACES	*
38. OTHER PAYMENTS	9(10)V99	C	12	417-428	SEE FORM 480.6A ITEM 8	
39. GROSS PROCEEDS	9(10)V99	C	12	429-440	SEE FORM 480.6A ITEM 9	
40. FILLER	X(2054)	C	2054	441-2494	SPACES	*
41. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.6A

EXHIBIT B

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 1 OF 2**
FILE NAME: F4806BY10	FILE NUMBER:
RECORD NAME: INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6B. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER 3 TO INDICATE FORM 480.6B**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	**REQUIRED ONLY WHEN REPORTING DIVIDENDS INCOME (LOCATION 387-398) OR INTEREST INCOME (LOC. 431-442 OR LOC. 497-508)**	
22. NAME	X(30)	C	30	196-225		*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.6B

EXHIBIT B

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 2 OF 2**
FILE NAME: F4806BY10	FILE NUMBER:
RECORD NAME: INCOME SUBJECT TO WITHHOLDING - FORM TYPE 480.6B	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
26. STATE	X(2)	C	2	309-310		*
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. AMOUNT PAID SERVICES RENDERED INDIVIDUALS	9(10)V99	C	12	321-332	SEE FORM 480.6B ITEM 1	
31. AMOUNT WITHHELD SERVICES RENDERED INDIVIDUALS	9(8)V99	C	10	333-342	SEE FORM 480.6B ITEM 1	
32. AMOUNT PAID SERVICES CORPORATIONS PARTNERSHIPS	9(10)V99	C	12	343-354	SEE FORM 480.6B ITEM 2	
33. AMOUNT WITHHELD SERVICES CORPORATIONS PARTNERSHIPS	9(8) V99	C	10	355-364	SEE FORM 480.6B ITEM 2	
34. AMOUNT PAID JUDICIAL - EXTRAJUDICIAL	9(10)V99	C	12	365-376	SEE FORM 480.6B ITEM 3	
35. AMOUNT WITHHELD JUDICIAL - EXTRAJUDICIAL	9(8)V99	C	10	377-386	SEE FORM 480.6B ITEM 3	
36. AMOUNT PAID DIVIDENDS	9(10)V99	C	12	387-398	SEE FORM 480.6B ITEM 4	
37. AMOUNT WITHHELD DIVIDENDS	9(8)V99	C	10	399-408	SEE FORM 4806.B ITEM 4	
38. AMOUNT PAID PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	409-420	SEE FORM 480.6B ITEM 5	
39. AMOUNT WITHHELD PARTNERSHIPS DISTRIBUTIONS	9(8)V99	C	10	421-430	SEE FORM 480.6B ITEM 5	
40. AMOUNT PAID INTEREST UNDER SECTION 1022(b)(34)	9(10)V99	C	12	431-442	SEE FORM 480.6B ITEM 6	
41. AMOUNT WITHHELD INTEREST UNDER SECTION 1022(b)(34)	9(8)V99	C	10	443-452	SEE FORM 480.6B ITEM 6	
42. AMOUNT PAID DIVIDENDS IND. DEV. (ACT 26 2/6/78)	9(10)V99	C	12	453-464	SEE FORM 480.6B ITEM 8	
43. AMOUNT WITHHELD DIVIDENDS IND.DEV. (ACT 26 2/6/78)	9(8)V99	C	10	465-474	SEE FORM 480.6B ITEM 8	
44. AMOUNT PAID DIVIDENDS IND. DEV. (ACT 8 1/24/87)	9(10)V99	C	12	475-486	SEE FORM 480.6B ITEM 9	
45. AMOUNT WITHHELD DIVIDENDS IND.DEV. (ACT 8 1/24/87)	9(8)V99	C	10	487-496	SEE FORM 480.6B ITEM 9	
46. AMOUNT PAID INTEREST UNDER SECTION 1022(b)(53)	9(10)V99	C	12	497-508	SEE FORM 480.6B ITEM 7	
47. AMOUNT WITHHELD INTEREST UNDER SECTION 1022(b)(53)	9(8)V99	C	10	509-518	SEE FORM 480.6B ITEM 7	
48. AMOUNT PAID OTHER PAYMENTS	9(10)V99	C	12	519-530	SEE FORM 480.6B ITEM 10	
49. AMOUNT WITHHELD OTHER PAYMENTS	9(8)V99	C	10	531-540	SEE FORM 480.6B ITEM 10	
50. FILLER	X(1954)	C	1954	541-2494	SPACES	*
51. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.6B

EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 1 OF 3**
FILE NAME: F4806CY10	FILE NUMBER:
RECORD NAME: INCOME SUBJECT TO WITHHOLDING - NONRESIDENTS - FORM 480.6C	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	X	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6C. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	X	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER 5 TO INDICATE FORM 480.6C**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	**IF THE PAYEE DOES NOT HAVE A SOCIAL SECURITY NUMBER, ENTER ZEROS. THEN MUST COMPLETE LOCATION 541-552**	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195	**REQUIRED ONLY WHEN REPORTING DIVIDENDS INCOME (LOCATION 387-398) OR INTEREST INCOME (LOC. 431-442)**	
22. NAME	X(30)	C	30	196-225		*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. T0WN	X(13)	C	13	296-308		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.6C

EXHIBIT C

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 2 OF 3**
FILE NAME: F4806CY10	FILE NUMBER:
RECORD NAME: INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT NONRESIDENTS – FORM 480.6C	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
26. STATE	X(2)	C	2	309-310		*
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. AMOUNT PAID SALARIES ,WAGES OR COMPENSATIONS	9(10)V99	C	12	321-332	SEE FORM 480.6C ITEM 1	
31. AMOUNT WITHHELD SALARIES ,WAGES OR COMPENSATIONS	9(8)V99	C	10	333-342	SEE FORM 480.6C ITEM 1	
32. AMOUNT PAID PARTNERSHIPS DISTRIBUTIONS	9(10)V99	C	12	343-354	SEE FORM 480.6C ITEM 2	
33. AMOUNT WITHHELD PARTNERSHIPS DISTRIBUTIONS	9(8) V99	C	10	355-364	SEE FORM 480.6C ITEM 2	
34. AMOUNT PAID SALE OF PROPERTY	9(10)V99	C	12	365-376	SEE FORM 480.6C ITEM 3	
35. AMOUNT WITHHELD SALE OF PROPERTY	9(8)V99	C	10	377-386	SEE FORM 480.6C ITEM 3	
36. AMOUNT PAID DIVIDENDS	9(10)V99	C	12	387-398	SEE FORM 480.6C ITEM 4	
37. AMOUNT WITHHELD DIVIDENDS	9(8)V99	C	10	399-408	SEE FORM 4806.C ITEM 4	
38. AMOUNT PAID ROYALTIES	9(10)V99	C	12	409-420	SEE FORM 480.6C ITEM 5	
39. AMOUNT WITHHELD ROYALTIES	9(8)V99	C	10	421-430	SEE FORM 480.6C ITEM 5	
40. AMOUNT PAID INTEREST	9(10)V99	C	12	431-442	SEE FORM 480.6C ITEM 7	
41. AMOUNT WITHHELD INTEREST	9(8)V99	C	10	443-452	SEE FORM 480.6C ITEM 7	
42. AMOUNT PAID RENTS	9(10)V99	C	12	453-464	SEE FORM 480.6C ITEM 8	
43. AMOUNT WITHHELD RENTS	9(8)V99	C	10	465-474	SEE FORM 480.6C ITEM 8	
44. FILLER	X(22)	C	22	475-496	SPACES	*
45. AMOUNT PAID PUBLIC SHOWS	9(10)V99	C	12	497-508	SEE FORM 480.6C ITEM 9	
46. AMOUNT WITHHELD PUBLIC SHOWS	9(8)V99	C	10	509-518	SEE FORM 480.6C ITEM 9	
47. AMOUNT PAID OTHERS	9(10)V99	C	12	519-530	SEE FORM 480.6C ITEM 10	
48. AMOUNT WITHHELD OTHERS	9(8)V99	C	10	531-540	SEE FORM 480.6C ITEM 10	
49. PAYEE'S IDENTIFICATION	X(12)	C	12	541-552	**USE ONLY WHEN THE PAYEE DOES NOT HAVE A SOCIAL SECURITY NUMBER. ENTER ANY OTHER IDENTIFICATION WHICH COULD BE ALPHANUMERIC.**	
50. FILLER	X(88)	C	88	553-640	SPACES	*
51. AMOUNT PAID ROYALTIES SUBJ. RATE > 10% ACT 135 – 1997	9(10)V99	C	12	641-652	SEE FORM 480.6C ITEM 6	
52. AMOUNT WITHHELD ROYALTIES SUBJ. RATE > 10% ACT 135 – 1997	9(8)V99	C	10	653-662	SEE FORM 480.6C ITEM 6	

*** REQUIRED FIELDS**

EXHIBIT C

FILE DESCRIPTION	DATE: OCTOBER 2010	PAGE: 3 OF 3
FILE NAME: F4806CY10	FILE NUMBER:	
RECORD NAME: INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT NONRESIDENTS – FORM 480.6C		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
53. FILLER	X(1832)	C	1832	663-2494	SPACES	*
54. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

EXHIBIT D

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 1 OF 2**
FILE NAME : F4806DY10	FILE NUMBER:
RECORD NAME: EXEMPT INCOME - FORM TYPE 480.6D	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.6D. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER: X TO INDICATE FORM 480.6D**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. BANK ACCOUNT NUMBER	X(20)	C	20	176-195		*
22. NAME	X(30)	C	30	196-225		*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. TOWN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.6D

EXHIBIT D

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 2 OF 2**
FILE NAME: F4806DY10	FILE NUMBER:
RECORD NAME: EXEMPT INCOME – FORM TYPE 480.6D	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. ACCUMULATED GAIN ON NONQUALIFIED OPTIONS	9(10)V99	C	12	321-332	SEE FORM 480.6D ITEM 1	
31. DIST. OF AMOUNTS PREV. NOTIFIED AS DEEMED ELIGIBLE DIST. UNDER SEC. 1012(j)	9(10)V99	C	12	333-344	SEE FORM 480.6D ITEM 2	
32. COMPENSATION FOR INJURIES OR SICKNESS UNDER SECTION 1022(b)(5)	9(10) V99	C	12	345-356	SEE FORM 480.6D ITEM 3	
33. DISTRIBUTIONS FROM NON DEDUCTIBLE INDIVIDUAL RETIREMENT ACCOUNTS	9(10) V99	C	12	357-368	SEE FORM 480.6D ITEM 4	
34. OTHER PAYMENTS	9(10)V99	C	12	369-380	SEE FORM 480.6D ITEM 10	
35. COMP. PAID TO AN ELIGIBLE RESEARCHER FOR SERVICES RENDERED SEC. 1022(b)(58)	9(10) V99	C	12	381-392	SEE FORM 480.6D ITEM 5	
36. SPECIAL COMP. PAID DUE TO LIQUIDATION OR CLOSE OF BUSINESS ART. 10 OF ACT 80	9(10) V99	C	12	393-404	SEE FORM 480.6D ITEM 6	
37. ECONOMIC INCENTIVE UNDER INCENTIVIZED RESIGNATIONS PROGRAM (ART. 36.03, ACT.7)	9(10) V99	C	12	405-416	SEE FORM 480.6D ITEM 7	
38. INTEREST	9(10) V99	C	12	417-428	SEE FORM 480.6D ITEM 8	
39. DIVIDENDS AND DISTRIBUTIONS	9(10) V99	C	12	429-440	SEE FORM 480.6D ITEM 9	
40. INTEREST – CODE A	X	C	1	441-441	BLANK = NO Y = YES	
41. INTEREST – CODE B	X	C	1	442-442	BLANK = NO Y = YES	
42. INTEREST – CODE C	X	C	1	443-443	BLANK = NO Y = YES	
43. FILLER	X	C	1	444-444	SPACES	*
44. DIVIDENDS AND DISTRIBUTIONS – CODE A	X	C	1	445-445	BLANK = NO Y = YES	
45. DIVIDENDS AND DISTRIBUTIONS – CODE B	X	C	1	446-446	BLANK = NO Y = YES	
46. DIVIDENDS AND DISTRIBUTIONS – CODE C	X	C	1	447-447	BLANK = NO Y = YES	
47. DIVIDENDS AND DISTRIBUTIONS – CODE D	X	C	1	448-448	BLANK = NO Y = YES	
48. FILLER	X(2046)	C	2046	449-2494	SPACES	*
49. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.6D

EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 1 OF 3**
FILE NAME: F4807Y10	FILE NUMBER:
RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT - FORM TYPE 480.7	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER 4 TO INDICATE FORM 480.7**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. IRA ACCOUNT NUMBER	X(20)	C	20	176-195		*
22. NAME	X(30)	C	30	196-225		*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. T0WN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.7

EXHIBIT E

FILE DESCRIPTION

	DATE: OCTOBER 2010	**PAGE: 2 OF 3**
FILE NAME: F4807Y10	FILE NUMBER:	
RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT – FORM TYPE 480.7		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. TOTAL BALANCE OF THE ACCOUNT AT THE BEGINNING OF THE YEAR	9(10)V99	C	12	321-332	SEE FORM 480.7 ITEM 1	
31. CONTRIBUTIONS FOR THE TAXABLE YEAR	9(10)V99	C	12	333-344	SEE FORM 480.7 ITEM 2	
32. ROLLOVER CONTRIBUTIONS	9(10)V99	C	12	345-356	SEE FORM 480.7 ITEM 3	
33. ROLLOVER WITHDRAWALS	9(10)V99	C	12	357-368	SEE FORM 480.7 ITEM 4	
34. REFUND OF EXCESS CONTRIBUTIONS	9(10)V99	C	12	369-380	SEE FORM 480.7 ITEM 5	
35. PENALTY WITHHELD	9(10)V99	C	12	381-392	SEE FORM 480.7 ITEM 6	
36. TAX WITHHELD FROM INTEREST (17% LINE 11D)	9(10)V99	C	12	393-404	SEE FORM 480.7 ITEM 7	
37. TAX WITHHELD INCOME FROM SOURCES WITHIN PR (17% LINE 11E)	9(10)V99	C	12	405-416	SEE FORM 480.7 ITEM 8	
38. TAX WITHHELD FROM GOVERNMENT PENSIONERS (10% LINES 11G2 AND 11G3)	9(10)V99	C	12	417-428	SEE FORM 480.7 ITEM 9	
39. FILLER	X(24)	C	24	429-452	SPACES	*
40. TAX WITHHELD AT SOURCE TO NONRESIDENTS (SEE INSTRUCTIONS)	9(10)V99	C	12	453-464	SEE FORM 480.7 ITEM 10	
BREAKDOWN OF AMOUNT DISTRIBUTED						
41. A- CONTRIBUTIONS	9(10)V99	C	12	465-476	SEE FORM 480.7 ITEM 11A	
42. B- VOLUNTARY CONTRIBUTIONS	9(10)V99	C	12	477-488	SEE FORM 480.7 ITEM 11B	
43. C- EXEMPT INTEREST	9(10)V99	C	12	489-500	SEE FORM 480.7 ITEM 11C	
44. D- INTEREST FROM ELEGIBLE FINANCIAL INSTITUTIONS	9(10)V99	C	12	501-512	SEE FORM 480.7 ITEM 11D	
45. E- INCOME FORM SOURCES WITHIN P.R.	9(10)V99	C	12	513-524	SEE FORM 480.7 ITEM 11E	
46. F- OTHER INCOME	9(10)V99	C	12	525-536	SEE FORM 480.7 ITEM 11F	
47. G- GOVERNMENT PENSIONERS 1. CONTRIBUTIONS	9(10)V99	C	12	537-548	SEE FORM 480.7 ITEM 11G1	
48. G- GOVERNMENT PENSIONERS 2. ELEGIBLE INTEREST	9(10)V99	C	12	549-560	SEE FORM 480.7 ITEM 11G2	
49. G- GOVERNMENT PENSIONERS 3. OTHER INCOME	9(10)V99	C	12	561-572	SEE FORM 480.7 ITEM 11G3	
50. G- GOVERNMENT PENSIONERS TOTAL	9(10)V99	C	12	573-584	SEE FORM 480.7 ITEM 11G	
51. FILLER	X(36)	C	36	585-620	SPACES	*
52. H- UNDER SECTION 1169A TOTAL	9(10)V99	C	12	621-632	SEE FORM 480.7 ITEM 11H	
53. J- TOTAL (ADD LINES 11A THROUGH 11 I)	9(10)V99	C	12	633-644	SEE FORM 480.7 ITEM 11J	

*** REQUIRED FIELD**

EXHIBIT E

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 3 OF 3**
FILE NAME: F4807Y10	FILE NUMBER:
RECORD NAME: INDIVIDUAL RETIREMENT ACCOUNT - FORM TYPE 480.7	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. FILLER	X(60)	C	60	645-704	SPACES	*
55. I- UNDER SECTION 1169C TOTAL	9(10)V99	C	12	705-716	SEE FORM 480.7 ITEM 11 I	
56. FILLER	X(1778)	C	1778	717-2494	SPACES	*
57. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELD**

EXHIBIT F

FILE DESCRIPTION

	DATE: OCTOBER 2010	**PAGE: 1 OF 2**
FILE NAME: F4807AY10	FILE NUMBER :	
RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7A. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER 6 TO INDICATE FORM 480.7A**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
RECIPIENT'S INFORMATION						
11. EMPLOYER'S IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
BORROWER'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. NAME	X(30)	C	30	176-205		*
22. ADDRESS LINE NUMBER 1	X(35)	C	35	206-240		*
23. ADDRESS LINE NUMBER 2	X(35)	C	35	241-275		
24. TOWN	X(13)	C	13	276-288		*
25. STATE	X(2)	C	2	289-290		*
26. ZIP-CODE	9(5)	C	5	291-295		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.7A

EXHIBIT F

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 2 OF 2**
FILE NAME: F4807AY10	FILE NUMBER :
RECORD NAME: MORTGAGE INTEREST - FORM TYPE 480.7A	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE EXTENSION	9(4)	C	4	296-299	ZEROS, IF NOT AVAILABLE	
JOINT BORROWER'S INFORMATION						
28. SOCIAL SECURITY NUMBER	9(9)	C	9	300-308	ENTER THE SOCIAL SECURITY NUMBER	
29. NAME	X(30)	C	30	309-338		
30. FILLER	X	C	1	339-339	SPACES	*
31. INTEREST PAID BY BORROWER	9(10)V99	C	12	340-351	SEE FORM 480.7A ITEM 1	*
32. LOAN ORIGINATION FEES(POINTS) PAID DIRECTLY BY BORROWER	9(10)V99	C	12	352-363	SEE FORM 480.7A ITEM 2	*
33. LOAN ORIGINATION FEES PAID OR FINANCED	X	C	1	364-364	P = PAID F = FINANCED	*
34. LOAN DISCOUNT (POINTS) PAID DIRECTLY BY BORROWER	9(10) V99	C	12	365-376	SEE FORM 480.7A ITEM 3	*
35. LOAN DISCOUNT PAID OR FINANCED	X	C	1	377-377	P = PAID F = FINANCED	*
36. REFUND OF INTEREST	9(10) V99	C	12	378-389	SEE FORM 480.7A ITEM 4	*
37. PROPERTY TAXES	9(10) V99	C	12	390-401	SEE FORM 480.7A ITEM 5	*
38. PRINCIPAL BALANCE	9(10) V99	C	12	402-413	SEE FORM 480.7A ITEM 6	*
39. FILLER	X	C	1	414-414	SPACES	*
40. LOAN ACCOUNT NUMBER	X(25)	C	25	415-439		*
41. LOAN TERM	9(3)	C	3	440-442	ENTER THE NUMBER OF YEARS OR MONTHS	*
42. FILLER	X(2052)	C	2052	443-2494	SPACES	*
43. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.7A

EXHIBIT G

FILE DESCRIPTION

	DATE: OCTOBER 2010	**PAGE: 1 OF 2**
FILE NAME: F4807BY10	FILE NUMBER :	
RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7B. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER 7 TO INDICATE FORM 480.7B**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X	C	1	22-22	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	23-31		*
11. NAME	X(30)	C	30	32-61		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	62-96	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	97-131	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	132-144		*
15. STATE	X(2)	C	2	145-146		*
16. ZIP-CODE	9(5)	C	5	147-151		*
17. FILLER	X	C	1	152-152	SPACES	*
BENEFICIARY'S INFORMATION						
18. SOCIAL SECURITY NUMBER	9(9)	C	9	153-161	ENTER THE SOCIAL SECURITY NUMBER	*
19. BIRTH YEAR	X(4)	C	4	162-165		
20. BIRTH MONTH	X(2)	C	2	166-167		
21. BIRTH DAY	X(2)	C	2	168-169		
22. NAME	X(30)	C	30	170-199		*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	200-234		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	235-269		
25. T0WN	X(13)	C	13	270-282		*
26. STATE	X(2)	C	2	283-284		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.7B

EXHIBIT G

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 2 OF 2**
FILE NAME: F4807BY10	FILE NUMBER:
RECORD NAME: EDUCATIONAL CONTRIBUTION ACCOUNT - FORM TYPE 480.7B	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE	9(5)	C	5	285-289		*
28. BANK ACCOUNT NUMBER	X(20)	C	20	290-309		*
29. FILLER	X	C	1	310-310	SPACES	*
CONTRIBUTOR'S INFORMATION						
30. SOCIAL SECURITY NUMBER	9(9)	C	9	311-319	ENTER THE SOCIAL SECURITY NUMBER	*
31. RELATIONSHIP	X(10)	C	10	320-329		*
32. NAME	X(30)	C	30	330-359		*
33. ADDRESS LINE NUMBER 1	X(35)	C	35	360-394		*
34. ADDRESS LINE NUMBER 2	X(35)	C	35	395-429		
35. T0WN	X(13)	C	13	430-442		*
36. STATE	X(2)	C	2	443-444		*
37. ZIP-CODE	9(5)	C	5	445-449		*
38. TOTAL BALANCE OF ACCOUNT AT BEGINNING OF THE YEAR	9(5)V99	C	7	450-456	SEE FORM 480.7B ITEM 1	
39. CONTRIBUTIONS DURING TAXABLE YEAR	9(5)V99	C	7	457-463	SEE FORM 480.7B ITEM 2	
40. CONTRIBUTIONS THROUGH TRANSFER	9(5)V99	C	7	464-470	SEE FORM 480.7B ITEM 3	
41. WITHDRAWALS THROUGH TRANSFER	9(5)V99	C	7	471-477	SEE FORM 480.7B ITEM 4	
42. REFUND OF EXCESS CONTRIBUTIONS	9(5)V99	C	7	478-484	SEE FORM 480.7B ITEM 5	
43. TAX WITHHELD FROM INTEREST (17%)	9(5)V99	C	7	485-491	SEE FORM 480.7B ITEM 6	
44. TAX WITHHELD FROM DISTRIBUTIONS OF INCOME FROM SOURCES WITHIN P.R. (17%)	9(5)V99	C	7	492-498	SEE FORM 480.7B ITEM 7	
BREAKDOWN OF AMOUNT DISTRIBUTED						
45. CONTRIBUTIONS	9(5)V99	C	7	499-505	SEE FORM 480.7B ITEM 8A	
46. TAXABLE INTEREST	9(5)V99	C	7	506-512	SEE FORM 480.7B ITEM 8B-1	
47. EXEMPT INTEREST	9(5)V99	C	7	513-519	SEE FORM 480.7B ITEM 8B-2	
48. INCOME FROM SOURCES WITHIN P.R.	9(5)V99	C	7	520-526	SEE FORM 480.7B ITEM 8B-3	
49. INCOME FROM SOURCES WITHOUT P.R.	9(5)V99	C	7	527-533	SEE FORM 480.7B ITEM 8B-4	
50. TOTAL (ADD LINES 8A AND 8B)	9(5)V99	C	7	534-540	SEE FORM 480.7B ITEM 8C	
51. FILLER	X(1954)	C	1954	541-2494	SPACES	*
52. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.7B

EXHIBIT H

FILE DESCRIPTION

	DATE: OCTOBER 2010	**PAGE: 1 OF 3**
FILE NAME: F4807CY10	FILE NUMBER:	
RECORD NAME: RETIREMENT PLANS AND ANNUITIES - FORM TYPE 480.7C		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER THE CONTROL NUMBER ASSIGNED BY THE DEPARTMENT OF THE TREASURY FOR FORM 480.7C. RIGHT JUSTIFIED.**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER: Y TO INDICATE FORM 480.7C**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(8)	C	8	22-29	SPACES	*
10. FILLER	X(2)	C	2	30-31	SPACES	*
PAYER'S INFORMATION						
11. IDENTIFICATION NUMBER	9(9)	C	9	32-40		*
12. NAME	X(30)	C	30	41-70		*
13. ADDRESS LINE NUMBER 1	X(35)	C	35	71-105	ADDRESS LINE NUMBER 1	*
14. ADDRESS LINE NUMBER 2	X(35)	C	35	106-140	ADDRESS LINE NUMBER 2	
15. TOWN	X(13)	C	13	141-153		*
16. STATE	X(2)	C	2	154-155		*
17. ZIP-CODE	9(5)	C	5	156-160		*
18. ZIP-CODE EXTENSION	9(4)	C	4	161-164	ZEROS, IF NOT AVAILABLE	
19. FILLER	X(2)	C	2	165-166	SPACES	*
PAYEE'S INFORMATION						
20. SOCIAL SECURITY NUMBER	9(9)	C	9	167-175	ENTER THE SOCIAL SECURITY NUMBER OR IDENTIFICATION NUMBER	*
21. ACCOUNT NUMBER	X(20)	C	20	176-195		*
22. NAME	X(30)	C	30	196-225		*
23. ADDRESS LINE NUMBER 1	X(35)	C	35	226-260		*
24. ADDRESS LINE NUMBER 2	X(35)	C	35	261-295		
25. T0WN	X(13)	C	13	296-308		*
26. STATE	X(2)	C	2	309-310		*

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.7C

EXHIBIT H

	DATE: OCTOBER 2010	PAGE: 2 OF 3
FILE NAME: F4807CY10	FILE NUMBER:	
RECORD NAME: RETIREMENT PLANS AND ANNUITIES – FORM TYPE 480.7C		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
27. ZIP-CODE	9(5)	C	5	311-315		*
28. ZIP-CODE EXTENSION	9(4)	C	4	316-319	ZEROS, IF NOT AVAILABLE	
29. FILLER	X	C	1	320-320	SPACES	*
30. FORM OF DISTRIBUTION	X	C	1	321-321	L = LUMP SUM A = ANNUITY P = PARTIAL	*
31. PLAN OR ANNUITY TYPE	X	C	1	322-322	G = GOVERNMENTAL P = PRIVATE N = NON QUALIFIED	*
32. ROLLOVER CONTRIBUTION	9(10)V99	C	12	323-334	SEE FORM 480.7C ITEM 1	
33. ROLLOVER DISTRIBUTION	9(10)V99	C	12	335-346	SEE FORM 480.7C ITEM 2	
34. ANNUITY COST	9(10)V99	C	12	347-358	SEE FORM 480.7C ITEM 3	
35. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (20%)	9(10)V99	C	12	359-370	SEE FORM 480.7C ITEM 4	
36. TAX WITHHELD FROM LUMP SUM DISTRIBUTIONS (10%)	9(10)V99	C	12	371-382	SEE FORM 480.7C ITEM 5	
37. TAX WITHHELD FROM DIST. RETIREMENT SAVINGS ACCOUNT PROGRAM (10%)	9(10)V99	C	12	383-394	SEE FORM 480.7C ITEM 7	
38. TAX WITHHELD ROLLOVER RETIREMENT SAV. ACCT. PROG. TO A NON DED. IRA (10%)	9(10)V99	C	12	395-406	SEE FORM 480.7C ITEM 8	
39. TAX WITHHELD FROM NONRESIDENT'S DISTRIBUTIONS	9(10)V99	C	12	407-418	SEE FORM 480.7C ITEM 9	
40. AMOUNT DISTRIBUTED	9(10)V99	C	12	419-430	SEE FORM 480.7C ITEM 11	
41. AMOUNT OVER WHICH A PREPAYMENT WAS MADE UNDER SECTION 1165(b)(9) & 1012D(b)(5)	9(10)V99	C	12	431-442	SEE FORM 480.7C ITEM 13	
42. TAXABLE AMOUNT	9(10)V99	C	12	443-454	SEE FORM 480.7C ITEM 12	
BREAKDOWN OF AMOUNT DISTRIBUTED						
43. FILLER	X(12)	C	12	455-466	SPACES	*
44. FILLER	X(12)	C	12	467-478	SPACES	*
45. A- DEFERRED CONTRIBUTIONS	9(10)V99	C	12	479-490	SEE FORM 480.7C ITEM 14A	
46. B- AFTER-TAX CONTRIBUTIONS	9(10)V99	C	12	491-502	SEE FORM 480.7C ITEM 14B	
47. C- INCOME ACCRETION	9(10)V99	C	12	503-514	SEE FORM 480.7C ITEM 14C	
48. E- TOTAL (ADD LINES 14A THROUGH 14D)	9(10)V99	C	12	515-526	SEE FORM 480.7C ITEM 14E	
49. DISTRIBUTION CODE	X	C	1	527-527	VALID CODES=A, B, C, D, E, F, G, H, I, J, K, L	*
NEW FIELDS						
50. TAX WITHHELD FROM ROLLOVER OF A QUALIFIED PLAN TO NON DEDUCTIBLE IRA	9(10)V99	C	12	528-539	SEE FORM 480.7C ITEM 6	
51. TAX WITHHELD FROM OTHER DISTRIBUTION	9(10)V99	C	12	540-551	SEE FORM 480.7C ITEM 10	
52. D- OTHERS	9(10)V99	C	12	552-563	SEE FORM 480.7C ITEM 14D	
53. FILLER	X(1931)	C	1931	564-2494	SPACES	*

*** REQUIRED FIELD**

TAXABLE YEAR 2010
FORM 480.7C

EXHIBIT H

FILE DESCRIPTION	DATE: OCTOBER 2010	PAGE: 3 OF 3
FILE NAME: F4807CY10	FILE NUMBER:	
RECORD NAME: RETIREMENT PLANS AND ANNUITIES – FORM TYPE 480.7C		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELD**

TAXABLE YEAR 2010
FORM 480.7C

EXHIBIT I

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 1 OF 1**
FILE NAME: F4805Y10	FILE NUMBER:
RECORD NAME: SUMMARY OF THE INFORMATIVE RETURNS - FORM TYPE 480.5	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. **CONTROL NUMBER**	9(9)	C	9	2-10	**ENTER ZEROES**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	X	C	1	13-13	**ENTER: 2= 480.6A 3= 480.6B 4= 480.7 5= 480.6C 6= 480.7A 7= 480.7B X= 480.6D Y= 480.7C**	*
5. RECORD TYPE	9	C	1	14-14	2= SUMMARY	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED 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 2010**	*
9. FILLER	X(2)	C	2	22-23	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
10. IDENTIFICATION NUMBER	9(9)	C	9	24-32		*
11. NAME	X(30)	C	30	33-62		*
12. ADDRESS LINE NUMBER 1	X(35)	C	35	63-97	ADDRESS LINE NUMBER 1	*
13. ADDRESS LINE NUMBER 2	X(35)	C	35	98-132	ADDRESS LINE NUMBER 2	
14. TOWN	X(13)	C	13	133-145		*
15. STATE	X(2)	C	2	146-147		*
16. ZIP-CODE	9(5)	C	5	148-152		*
17. ZIP-CODE EXTENSION	9(4)	C	4	153-156	ZEROS, IF NOT AVAILABLE	
18. FILLER	X(2)	C	2	157-158	SPACES	*
19. NUMBER OF DOCUMENTS	9(10)	C	10	159-168	NUMBER OF DOCUMENTS BY TYPE OF FORM. RIGHT JUSTIFIED	*
20. TOTAL AMOUNT WITHHELD	9(13)V99	C	15	169-183	TOTAL AMOUNT WITHHELD BY TYPE OF FORM	*
21. TOTAL AMOUNT PAID	9(13)V99	C	15	184-198	TOTAL PAID BY TYPE OF FORM	*
22. TYPE OF TAXPAYER	X	C	1	199-199	**I= INDIVIDUAL P= PARTNERSHIP C= CORPORATION T= TRUST O= OTHERS**	*
23. FILLER	X(2295)	C	2295	200-2494	SPACES	*
24. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

TAXABLE YEAR 2010
FORM 480.5

EXHIBIT J

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE : 1 OF 7**
FILE NAME: F4806B1Y10	FILE NUMBER:
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - FORM TYPE 480.6B.1	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER ZEROES**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	9	C	1	13-13	**ENTER 8 TO INDICATE FORM 480.6B.1**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETE**	*
7. FILLER	X	C	1	16-16	SPACES	*
8. FILLER	X	C	1	17-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	**ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2010**	*
10. FILLER	X(6)	C	6	22-27	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
12. EMPLOYER IDENTIFICATION NUMBER	9(09)	C	9	48-56	EMPLOYER IDENTIFICATION NUMBER	*
13. BUSINES NAME	X(30)	C	30	57-86		*
14. WITHOLDING AGENT'S NAME	X(30)	C	30	87-116		*
15. TELEPHONE	9(10)	C	10	117-126	TELEPHONE NUMBER 1	*
16. POSTAL ADDRESS 1	X(35)	C	35	127-161	POSTAL ADDRESS 1	*
17. POSTAL ADDRESS 2	X(35)	C	35	162-196	POSTAL ADDRESS2	
18. TOWN	X(13)	C	13	197-209		*
19. STATE	X(2)	C	2	210-211		*
20. ZIP-CODE	9(5)	C	5	212-216	ZEROS, IF NOT AVAILABLE	*
21. ZIP-CODE EXTENSION	9(4)	C	4	217-220	ZEROS, IF NOT AVAILABLE	
22. FILLER	X(2)	C	2	221-222	SPACES	*
23. PHYSICAL ADDRESS 1	X(35)	C	35	223-257	PHYSICAL ADDRESS 1	*
24. PHYSICAL ADDRESS 2	X(35)	C	35	258-292	PHYSICAL ADDRESS2	
25. TOWN	X(13)	C	13	293-305		*
26. STATE	X(2)	C	2	306-307		*
27. ZIP-CODE	9(5)	C	5	308-312	ZEROS, IF NOT AVAILABLE	*
28. ZIP-CODE EXTENSION	9(4)	C	4	313-316	ZEROS, IF NOT AVAILABLE	

FILE DESCRIPTION

DATE: OCTOBER 2010	PAGE : 2 OF 7
FILE NAME: F4806B1Y10	FILE NUMBER:
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - FORM TYPE 480.6B.1	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
29. CHANGE OF ADDRESS	X	C	1	317-317	BLANK =NO Y = YES	
30. E-MAIL	X(50)	C	50	318-367	E-MAIL ADDRESS	
SERVICES RENDERED BY INDIVIDUALS						
31. AMOUNT PAID	9(10)V99	C	12	368-379	SEE FORM 480.6B.1 ITEM 1, COLUMN 1	
32. TAX WITHHELD	9(10)V99	C	12	380-391	SEE FORM 480.6B.1 ITEM 1, COLUMN 2	
33. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	392-403	SEE FORM 480.6B.1 ITEM 1, COLUMN 3	
34. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	404-415	SEE FORM 480.6B.1 ITEM 1, COLUMN 4	
35. TAX DEPOSITED	9(10)V99	C	12	416-427	SEE FORM 480.6B.1 ITEM 1, COLUMN 5	
36. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	428-439	SEE FORM 480.6B.1 ITEM 1, COLUMN 6	
37. BALANCE DUE	9(10)V99	C	12	440-451	SEE FORM 480.6B.1 ITEM 1, COLUMN 7	
SERVICES RENDERED BY CORPORATION AND PARTNERSHIP						
38. AMOUNT PAID	9(10)V99	C	12	452-463	SEE FORM 480.6B.1 ITEM 2, COLUMN 1	
39. TAX WITHHELD	9(10)V99	C	12	464-475	SEE FORM 480.6B.1 ITEM 2, COLUMN 2	
40. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	476-487	SEE FORM 480.6B.1 ITEM 2, COLUMN 3	
41. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	488-499	SEE FORM 480.6B.1 ITEM 2, COLUMN 4	
42. TAX DEPOSITED	9(10)V99	C	12	500-511	SEE FORM 480.6B.1 ITEM 2, COLUMN 5	
43. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	512-523	SEE FORM 480.6B.1 ITEM 2, COLUMN 6	
44. BALANCE DUE	9(10)V99	C	12	524-535	SEE FORM 480.6B.1 ITEM 2, COLUMN 7	
JUDICIAL OR EXTRAJUDICIAL INDEMNIFICATION						
45. AMOUNT PAID	9(10)V99	C	12	536-547	SEE FORM 480.6B.1 ITEM 3, COLUMN 1	
46. TAX WITHHELD	9(10)V99	C	12	548-559	SEE FORM 480.6B.1 ITEM 3, COLUMN 2	
47. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	560-571	SEE FORM 480.6B.1 ITEM 3, COLUMN 3	
48. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	572-583	SEE FORM 480.6B.1 ITEM 3, COLUMN 4	
49. TAX DEPOSITED	9(10)V99	C	12	584-595	SEE FORM 480.6B.1 ITEM 3, COLUMN 5	
50. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	596-607	SEE FORM 480.6B.1 ITEM 3, COLUMN 6	
51. BALANCE DUE	9(10)V99	C	12	608-619	SEE FORM 480.6B.1 ITEM 3, COLUMN 7	
DIVIDENDS						
52. AMOUNT PAID	9(10)V99	C	12	620-631	SEE FORM 480.6B.1 ITEM 4, COLUMN 1	
53. TAX WITHHELD	9(10)V99	C	12	632-643	SEE FORM 480.6B.1 ITEM 4, COLUMN 2	

FILE DESCRIPTION

DATE: OCTOBER 2010	PAGE : 3 OF 7
FILE NAME: F4806B1Y10	FILE NUMBER:
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - FORM TYPE 480.6B.1	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	644-655	SEE FORM 480.6B.1 ITEM 4, COLUMN 3	
55. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	656-667	SEE FORM 480.6B.1 ITEM 4, COLUMN 4	
56. TAX DEPOSITED	9(10)V99	C	12	668-679	SEE FORM 480.6B.1 ITEM 4, COLUMN 5	
57. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	680-691	SEE FORM 480.6B.1 ITEM 4, COLUMN 6	
58. BALANCE DUE	9(10)V99	C	12	692-703	SEE FORM 480.6B.1 ITEM 4, COLUMN 7	
PARNETSHIPS DISTRIBUTIONS						
59. AMOUNT PAID	9(10)V99	C	12	704-715	SEE FORM 480.6B.1 ITEM 5, COLUMN 1	
60. TAX WITHHELD	9(10)V99	C	12	716-727	SEE FORM 480.6B.1 ITEM 5, COLUMN 2	
61. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	728-739	SEE FORM 480.6B.1 ITEM 5, COLUMN 3	
62. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	740-751	SEE FORM 480.6B.1 ITEM 5, COLUMN 4	
63. TAX DEPOSITED	9(10)V99	C	12	752-763	SEE FORM 480.6B.1 ITEM 5, COLUMN 5	
64. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	764-775	SEE FORM 480.6B.1 ITEM 5, COLUMN 6	
65. BALANCE DUE	9(10)V99	C	12	776-787	SEE FORM 480.6B.1 ITEM 5, COLUMN 7	
INTEREST UNDER SECTION 1022(b)(34) (EXCEPT IRA AND EDUCATIONAL CONTRIB.)						
66. AMOUNT PAID	9(10)V99	C	12	788-799	SEE FORM 480.6B.1 ITEM 6, COLUMN 1	
67. TAX WITHHELD	9(10)V99	C	12	800-811	SEE FORM 480.6B.1 ITEM 6, COLUMN 2	
68. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	812-823	SEE FORM 480.6B.1 ITEM 6, COLUMN 3	
69. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	824-835	SEE FORM 480.6B.1 ITEM 6, COLUMN 4	
70. TAX DEPOSITED	9(10)V99	C	12	836-847	SEE FORM 480.6B.1 ITEM 6, COLUMN 5	
71. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	848-859	SEE FORM 480.6B.1 ITEM 6, COLUMN 6	
72. BALANCE DUE	9(10)V99	C	12	860-871	SEE FORM 480.6B.1 ITEM 6, COLUMN 7	
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 26 OF JUNE 2, 1978						
73. AMOUNT PAID	9(10)V99	C	12	872-883	SEE FORM 480.6B.1 ITEM 8, COLUMN 1	
74. TAX WITHHELD	9(10)V99	C	12	884-895	SEE FORM 480.6B.1 ITEM 8, COLUMN 2	
75. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	896-907	SEE FORM 480.6B.1 ITEM 8, COLUMN 3	
76. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	908-919	SEE FORM 480.6B.1 ITEM 8, COLUMN 4	
77. TAX DEPOSITED	9(10)V99	C	12	920-931	SEE FORM 480.6B.1 ITEM 8, COLUMN 5	
78. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	932-943	SEE FORM 480.6B.1 ITEM 8, COLUMN 6	
79. BALANCE DUE	9(10)V99	C	12	944-955	SEE FORM 480.6B.1 ITEM 8, COLUMN 7	

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FILE NAME: F4806B1Y10	FILE NUMBER:
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - FORM TYPE 480.6B.1	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
DIVIDENDS INDUSTRIAL DEVELOPMENTS INCOME ACT 8 OF JANUARY 24, 1987						
80. AMOUNT PAID	9(10)V99	C	12	956-967	SEE FORM 480.6B.1 ITEM 9, COLUMN 1	
81. TAX WITHHELD	9(10)V99	C	12	968-979	SEE FORM 480.6B.1 ITEM 9, COLUMN 2	
82. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	980-991	SEE FORM 480.6B.1 ITEM 9, COLUMN 3	
83. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	992-1003	SEE FORM 480.6B.1 ITEM 9, COLUMN 4	
84. TAX DEPOSITED	9(10)V99	C	12	1004-1015	SEE FORM 480.6B.1 ITEM 9, COLUMN 5	
85. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1016-1027	SEE FORM 480.6B.1 ITEM 9, COLUMN 6	
86. BALANCE DUE	9(10)V99	C	12	1028-1039	SEE FORM 480.6B.1 ITEM 9, COLUMN 7	
INTEREST UNDER SECTION 1022(b)(53)						
87. AMOUNT PAID	9(10)V99	C	12	1040-1051	SEE FORM 480.6B.1 ITEM 7, COLUMN 1	
88. TAX WITHHELD	9(10)V99	C	12	1052-1063	SEE FORM 480.6B.1 ITEM 7, COLUMN 2	
89. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1064-1075	SEE FORM 480.6B.1 ITEM 7, COLUMN 3	
90. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1076-1087	SEE FORM 480.6B.1 ITEM 7, COLUMN 4	
91. TAX DEPOSITED	9(10)V99	C	12	1088-1099	SEE FORM 480.6B.1 ITEM 7, COLUMN 5	
92. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1100-1111	SEE FORM 480.6B.1 ITEM 7, COLUMN 6	
93. BALANCE DUE	9(10)V99	C	12	1112-1123	SEE FORM 480.6B.1 ITEM 7, COLUMN 7	
94. FILLER	X(84)	C	84	1124-1207	SPACES	*
OTHER PAYMENTS						
95. AMOUNT PAID	9(10)V99	C	12	1208-1219	SEE FORM 480.6B.1 ITEM 10, COLUMN 1	
96. TAX WITHHELD	9(10)V99	C	12	1220-1231	SEE FORM 480.6B.1 ITEM 10, COLUMN 2	
97. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1232-1243	SEE FORM 480.6B.1 ITEM 10, COLUMN 3	
98. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1244-1255	SEE FORM 480.6B.1 ITEM 10, COLUMN 4	
99. TAX DEPOSITED	9(10)V99	C	12	1256-1267	SEE FORM 480.6B.1 ITEM 10, COLUMN 5	
100. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1268-1279	SEE FORM 480.6B.1 ITEM 10, COLUMN 6	
101. BALANCE DUE	9(10)V99	C	12	1280-1291	SEE FORM 480.6B.1 ITEM 10, COLUMN 7	
TOTAL						
102. AMOUNT PAID	9(10)V99	C	12	1292-1303	SEE FORM 480.6B.1 TOTAL COLUMN 1	
103. TAX WITHHELD	9(10)V99	C	12	1304-1315	SEE FORM 480.6B.1 TOTAL COLUMN 2	
104. TAX DEPOSITED	9(10)V99	C	12	1316-1327	SEE FORM 480.6B.1 TOTAL COLUMN 5	

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RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - FORM TYPE 480.6B.1		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
105. AMOUNT PAID	9(10)V99	C	12	1328-1339		
106. TAX WITHHELD	9(10)V99	C	12	1340-1351		
107. TAX DEPOSITED	9(10) V99	C	12	1352-1363		
108. DIFFERENCE	9(10) V99	C	12	1364-1375		
FEBRUARY						
109. AMOUNT PAID	9(10)V99	C	12	1376-1387		
110. TAX WITHHELD	9(10)V99	C	12	1388-1399		
111. TAX DEPOSITED	9(10) V99	C	12	1400-1411		
112. DIFFERENCE	9(10) V99	C	12	1412-1423		
MARCH						
113. AMOUNT PAID	9(10)V99	C	12	1424-1435		
114. TAX WITHHELD	9(10)V99	C	12	1436-1447		
115. TAX DEPOSITED	9(10) V99	C	12	1448-1459		
116. DIFFERENCE	9(10) V99	C	12	1460-1471		
APRIL						
117. AMOUNT PAID	9(10)V99	C	12	1472-1483		
118. TAX WITHHELD	9(10)V99	C	12	1484-1495		
119. TAX DEPOSITED	9(10) V99	C	12	1496-1507		
120. DIFFERENCE	9(10) V99	C	12	1508-1519		
MAY						
121. AMOUNT PAID	9(10)V99	C	12	1520-1531		
122. TAX WITHHELD	9(10)V99	C	12	1532-1543		
123. TAX DEPOSITED	9(10) V99	C	12	1544-1555		
124. DIFFERENCE	9(10) V99	C	12	1556-1567		
JUNE						
125. AMOUNT PAID	9(10)V99	C	12	1568-1579		
126. TAX WITHHELD	9(10)V99	C	12	1580-1591		

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FILE NAME: F4806B1Y10	FILE NUMBER:
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - FORM TYPE 480.6B.1	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
127. TAX DEPOSITED	9(10) V99	C	12	1592-1603		
128. DIFFERENCE	9(10) V99	C	12	1604-1615		
JULY						
129. AMOUNT PAID	9(10)V99	C	12	1616-1627		
130. TAX WITHHELD	9(10)V99	C	12	1628-1639		
131. TAX DEPOSITED	9(10) V99	C	12	1640-1651		
132. DIFFERENCE	9(10) V99	C	12	1652-1663		
AUGUST						
133. AMOUNT PAID	9(10)V99	C	12	1664-1675		
134. TAX WITHHELD	9(10)V99	C	12	1676-1687		
135. TAX DEPOSITED	9(10) V99	C	12	1688-1699		
136. DIFFERENCE	9(10) V99	C	12	1700-1711		
SEPTEMBER						
137. AMOUNT PAID	9(10)V99	C	12	1712-1723		
138. TAX WITHHELD	9(10)V99	C	12	1724-1735		
139. TAX DEPOSITED	9(10) V99	C	12	1736-1747		
140. DIFFERENCE	9(10) V99	C	12	1748-1759		
OCTOBER						
141. AMOUNT PAID	9(10)V99	C	12	1760-1771		
142. TAX WITHHELD	9(10)V99	C	12	1772-1783		
143. TAX DEPOSITED	9(10) V99	C	12	1784-1795		
144. DIFFERENCE	9(10) V99	C	12	1796-1807		
NOVEMBER						
145. AMOUNT PAID	9(10)V99	C	12	1808-1819		
146. TAX WITHHELD	9(10)V99	C	12	1820-1831		
147. TAX DEPOSITED	9(10) V99	C	12	1832-1843		
148. DIFFERENCE	9(10) V99	C	12	1844-1855		
DECEMBER						
149. AMOUNT PAID	9(10)V99	C	12	1856-1867		

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FILE NAME: F4806B1Y10	FILE NUMBER:	
RECORD NAME: ANNUAL RECONCILIATION STATEMENT OF INCOME SUBJECT TO WITHHOLDING OR PREPAYMENT - FORM TYPE 480.6B.1		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
150. TAX WITHHELD	9(10)V99	C	12	1868-1879		
151. TAX DEPOSITED	9(10) V99	C	12	1880-1891		
152. DIFFERENCE	9(10) V99	C	12	1892-1903		
TOTALS						
153. AMOUNT PAID	9(10)V99	C	12	1904-1915		
154. TAX WITHHELD	9(10)V99	C	12	1916-1927		
155. TAX DEPOSITED	9(10) V99	C	12	1928-1939		
156. FILLER	X(12)	C	12	1940-1951	SPACES	*
157. AMOUNT TO BE PAID	9(10) V99	C	12	1952-1963		
158. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10) V99	C	12	1964-1975		
159. FILLER	X(519)	C	519	1976-2494	SPACES	*
160. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

EXHIBIT K

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FILE NAME: F48030Y10	FILE NUMBER:
RECORD NAME: NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
1. FILLER	X	C	1	1-1	SPACES	*
2. CONTROL NUMBER	9(9)	C	9	2-10	**ENTER ZEROES**	*
3. FILLER	X(2)	C	2	11-12	SPACES	*
4. FORM TYPE	9	C	1	13-13	**ENTER 9 TO INDICATE FORM 480.30**	*
5. RECORD TYPE	9	C	1	14-14	1 = DETAIL RECORD	*
6. DOCUMENT TYPE	X	C	1	15-15	**ENTER: O = ORIGINAL C = CORRECTED A = AMENDED X = DELETE**	*
7. FILLER	X	C	1	16-16	SPACES	*
8. FILLER	X	C	1	17-17	SPACES	*
9. TAXABLE YEAR	9(4)	C	4	18-21	**ENTER THE TAX YEAR FOR THIS REPORT WHICH MUST BE 2010**	*
10. FILLER	X(6)	C	6	22-27	SPACES	*
WITHHOLDING AGENT'S INFORMATION						
11. TYPE OF INDUSTRY OR BUSINESS	X(20)	C	20	28-47		
12. EMPLOYER IDENTIFICATION NUMBER	9(09)	C	9	48-56	EMPLOYER IDENTIFICATION NUMBER	*
13. WITHOLDING AGENT'S NAME	X(30)	C	30	57-86		*
14. TELEPHONE	9(10)	C	10	87-96	TELEPHONE NUMBER 1	*
15. POSTAL ADDRESS 1	X(35)	C	35	97-131	POSTAL ADDRESS 1	*
16. POSTAL ADDRESS 2	X(35)	C	35	132-166	POSTAL ADDRESS2	
17. TOWN	X(13)	C	13	167-179		*
18. STATE	X(2)	C	2	180-181		*
19. ZIP-CODE	9(5)	C	5	182-186	ZEROS, IF NOT AVAILABLE	*
20. ZIP-CODE EXTENSION	9(4)	C	4	187-190	ZEROS, IF NOT AVAILABLE	
21. FILLER	X(2)	C	2	191-192	SPACES	*
22. PHYSICAL ADDRESS 1	X(35)	C	35	193-227	PHYSICAL ADDRESS 1	*
23. PHYSICAL ADDRESS 2	X(35)	C	35	228-262	PHYSICAL ADDRESS2	
24. TOWN	X(13)	C	13	263-275		*
25. STATE	X(2)	C	2	276-277		*
26. ZIP-CODE	9(5)	C	5	278-282	ZEROS, IF NOT AVAILABLE	*
27. ZIP-CODE EXTENSION	9(4)	C	4	283-286	ZEROS, IF NOT AVAILABLE	
28. CHANGE OF ADDRESS	X	C	1	287-287	BLANK =NO Y = YES	

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RECORD NAME: NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

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

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RECORD NAME: NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
54. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	626-637	SEE FORM 480.30 ITEM 4, COLUMN 4	
55. TAX DEPOSITED	9(10)V99	C	12	638-649	SEE FORM 480.30 ITEM 4, COLUMN 5	
56. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	650-661	SEE FORM 480.30 ITEM 4, COLUMN 6	
57. BALANCE DUE	9(10)V99	C	12	662-673	SEE FORM 480.30 ITEM 4, COLUMN 7	
ROYALTIES						
58. AMOUNT PAID	9(10)V99	C	12	674-685	SEE FORM 480.30 ITEM 5, COLUMN 1	
59. TAX WITHHELD	9(10)V99	C	12	686-697	SEE FORM 480.30 ITEM 5, COLUMN 2	
60. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	698-709	SEE FORM 480.30 ITEM 5, COLUMN 3	
61. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	710-721	SEE FORM 480.30 ITEM 5, COLUMN 4	
62. TAX DEPOSITED	9(10)V99	C	12	722-733	SEE FORM 480.30 ITEM 5, COLUMN 5	
63. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	734-745	SEE FORM 480.30 ITEM 5, COLUMN 6	
64. BALANCE DUE	9(10)V99	C	12	746-757	SEE FORM 480.30 ITEM 5, COLUMN 7	
INTEREST						
65. AMOUNT PAID	9(10)V99	C	12	758-769	SEE FORM 480.30 ITEM 7, COLUMN 1	
66. TAX WITHHELD	9(10)V99	C	12	770-781	SEE FORM 480.30 ITEM 7, COLUMN 2	
67. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	782-793	SEE FORM 480.30 ITEM 7, COLUMN 3	
68. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	794-805	SEE FORM 480.30 ITEM 7, COLUMN 4	
69. TAX DEPOSITED	9(10)V99	C	12	806-817	SEE FORM 480.30 ITEM 7, COLUMN 5	
70. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	818-829	SEE FORM 480.30 ITEM 7, COLUMN 6	
71. BALANCE DUE	9(10)V99	C	12	830-841	SEE FORM 480.30 ITEM 7, COLUMN 7	
RENTS						
72. AMOUNT PAID	9(10)V99	C	12	842-853	SEE FORM 480.30 ITEM 8, COLUMN 1	
73. TAX WITHHELD	9(10)V99	C	12	854-865	SEE FORM 480.30 ITEM 8, COLUMN 2	
74. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	866-877	SEE FORM 480.30 ITEM 8, COLUMN 3	
75. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	878-889	SEE FORM 480.30 ITEM 8, COLUMN 4	
76. TAX DEPOSITED	9(10)V99	C	12	890-901	SEE FORM 480.30 ITEM 8, COLUMN 5	
77. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	902-913	SEE FORM 480.30 ITEM 8, COLUMN 6	
78. BALANCE DUE	9(10)V99	C	12	914-925	SEE FORM 480.30 ITEM 8, COLUMN 7	
79. FILLER	X(84)	C	84	926-1009	SPACES	*

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	DATE: OCTOBER 2010	PAGE: 4 OF 7
FILE NAME: F48030Y10	FILE NUMBER:	
RECORD NAME: NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30		**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
PUBLIC SHOWS						
80. AMOUNT PAID	9(10)V99	C	12	1010-1021	SEE FORM 480.30 ITEM 9, COLUMN 1	
81. TAX WITHHELD	9(10)V99	C	12	1022-1033	SEE FORM 480.30 ITEM 9, COLUMN 2	
82. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1034-1045	SEE FORM 480.30 ITEM 9, COLUMN 3	
83. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1046-1057	SEE FORM 480.30 ITEM 9, COLUMN 4	
84. TAX DEPOSITED	9(10)V99	C	12	1058-1069	SEE FORM 480.30 ITEM 9, COLUMN 5	
85. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1070-1081	SEE FORM 480.30 ITEM 9, COLUMN 6	
86. BALANCE DUE	9(10)V99	C	12	1082-1093	SEE FORM 480.30 ITEM 9, COLUMN 7	
OTHER PAYMENTS						
87. AMOUNT PAID	9(10)V99	C	12	1094-1105	SEE FORM 480.30 ITEM 10, COLUMN 1	
88. TAX WITHHELD	9(10)V99	C	12	1106-1117	SEE FORM 480.30 ITEM 10, COLUMN 2	
89. EXCESS OF TAX DEPOSITED AS REPORTED IN COLUMN 6 FOR PRIOR YEAR	9(10) V99	C	12	1118-1129	SEE FORM 480.30 ITEM 10, COLUMN 3	
90. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	1130-1141	SEE FORM 480.30 ITEM 10, COLUMN 4	
91. TAX DEPOSITED	9(10)V99	C	12	1142-1153	SEE FORM 480.30 ITEM 10, COLUMN 5	
92. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	1154-1165	SEE FORM 480.30 ITEM 10, COLUMN 6	
93. BALANCE DUE	9(10)V99	C	12	1166-1177	SEE FORM 480.30 ITEM 10, COLUMN 7	
TOTAL						
94. AMOUNT PAID	9(10)V99	C	12	1178-1189	SEE FORM 480.30 TOTAL COLUMN 1	
95. TAX WITHHELD	9(10)V99	C	12	1190-1201	SEE FORM 480.30 TOTAL COLUMN 2	
96. TAX DEPOSITED	9(10)V99	C	12	1202-1213	SEE FORM 480.30 TOTAL COLUMN 5	
DEPOSITS AND TAX WITHHELD RELATION						
JANUARY						
97. AMOUNT PAID	9(10)V99	C	12	1214-1225		
98. TAX WITHHELD	9(10)V99	C	12	1226-1237		
99. TAX DEPOSITED	9(10) V99	C	12	1238-1249		
100. DIFFERENCE	9(10) V99	C	12	1250-1261		
FEBRUARY						
101. AMOUNT PAID	9(10)V99	C	12	1262-1273		
102 TAX WITHHELD	9(10)V99	C	12	1274-1285		

FILE DESCRIPTION

DATE: OCTOBER 2010	PAGE: 5 OF 7
FILE NUMBER:	

FILE NAME: F48030Y10

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

RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
103. TAX DEPOSITED	9(10) V99	C	12	1286-1297		
104. DIFFERENCE	9(10) V99	C	12	1298-1309		
MARCH						
105. AMOUNT PAID	9(10)V99	C	12	1310-1321		
106. TAX WITHHELD	9(10)V99	C	12	1322-1333		
107. TAX DEPOSITED	9(10) V99	C	12	1334-1345		
108. DIFFERENCE	9(10) V99	C	12	1346-1357		
APRIL						
109. AMOUNT PAID	9(10)V99	C	12	1358-1369		
110. TAX WITHHELD	9(10)V99	C	12	1370-1381		
111. TAX DEPOSITED	9(10) V99	C	12	1382-1393		
112. DIFFERENCE	9(10) V99	C	12	1394-1405		
MAY						
113. AMOUNT PAID	9(10)V99	C	12	1406-1417		
114. TAX WITHHELD	9(10)V99	C	12	1418-1429		
115. TAX DEPOSITED	9(10) V99	C	12	1430-1441		
116. DIFFERENCE	9(10) V99	C	12	1442-1453		
JUNE						
117. AMOUNT PAID	9(10)V99	C	12	1454-1465		
118. TAX WITHHELD	9(10)V99	C	12	1466-1477		
119. TAX DEPOSITED	9(10) V99	C	12	1478-1489		
120. DIFFERENCE	9(10) V99	C	12	1490-1501		
JULY						
121. AMOUNT PAID	9(10)V99	C	12	1502-1513		
122. TAX WITHHELD	9(10)V99	C	12	1514-1525		
123. TAX DEPOSITED	9(10) V99	C	12	1526-1537		
124. DIFFERENCE	9(10) V99	C	12	1538-1549		
AUGUST						
125. AMOUNT PAID	9(10)V99	C	12	1550-1561		

FILE DESCRIPTION

DATE: OCTOBER 2010	PAGE: 6 OF 7
FILE NAME: F48030Y10	FILE NUMBER:
RECORD NAME: NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30	RECORD LENGTH: 2500

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
126. TAX WITHHELD	9(10)V99	C	12	1562-1573		
127. TAX DEPOSITED	9(10) V99	C	12	1574-1585		
128. DIFFERENCE	9(10) V99	C	12	1586-1597		
SEPTEMBER						
129. AMOUNT PAID	9(10)V99	C	12	1598-1609		
130. TAX WITHHELD	9(10)V99	C	12	1610-1621		
131. TAX DEPOSITED	9(10) V99	C	12	1622-1633		
132. DIFFERENCE	9(10) V99	C	12	1634-1645		
OCTOBER						
133. AMOUNT PAID	9(10)V99	C	12	1646-1657		
134. TAX WITHHELD	9(10)V99	C	12	1658-1669		
135. TAX DEPOSITED	9(10) V99	C	12	1670-1681		
136. DIFFERENCE	9(10) V99	C	12	1682-1693		
NOVEMBER						
137. AMOUNT PAID	9(10)V99	C	12	1694-1705		
138. TAX WITHHELD	9(10)V99	C	12	1706-1717		
139. TAX DEPOSITED	9(10) V99	C	12	1718-1729		
140. DIFFERENCE	9(10) V99	C	12	1730-1741		
DECEMBER						
141. AMOUNT PAID	9(10)V99	C	12	1742-1753		
142. TAX WITHHELD	9(10)V99	C	12	1754-1765		
143. TAX DEPOSITED	9(10) V99	C	12	1766-1777		
144. DIFFERENCE	9(10) V99	C	12	1778-1789		
TOTALS						
145. AMOUNT PAID	9(10)V99	C	12	1790-1801		
146. TAX WITHHELD	9(10)V99	C	12	1802-1813		
147. TAX DEPOSITED	9(10) V99	C	12	1814-1825		
148. FILLER	X(12)	C	12	1826-1837	SPACES	*
149. AMOUNT TO BE PAID	9(10) V99	C	12	1838-1849		

EXHIBIT K

FILE DESCRIPTION

DATE: OCTOBER 2010	**PAGE: 7 OF 7**
FILE NAME: F48030Y10	FILE NUMBER:
RECORD NAME: NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE - FORM TYPE 480.30	**RECORD LENGTH: 2500**

P=PACKED, B=BINARY, C=CHARACTER

FIELD NAME	PICTURE		BYTES	FILE LOCATION	COMMENTS	REQ
150. AMOUNT TO BE CREDITED TO NEXT YEAR	9(10) V99	C	12	1850-1861		
151. FILLER	X(336)	C	336	1862-2197	SPACES	*
ROYALTIES SUBJ. RATE > 10% ACT 135 – 1997						
152. AMOUNT PAID	9(10)V99	C	12	2198-2209	SEE FORM 480.30 ITEM 6, COLUMN 1	
153. TAX WITHHELD	9(10)V99	C	12	2210-2221	SEE FORM 480.30 ITEM 6, COLUMN 2	
154. FILLER	X(12)	C	12	2222-2233	SPACES	*
155. TAX WITHHELD AFTER ADJUSTMENTS	9(10)V99	C	12	2234-2245	SEE FORM 480.30 ITEM 6, COLUMN 4	
156. TAX DEPOSITED	9(10)V99	C	12	2246-2257	SEE FORM 480.30 ITEM 6, COLUMN 5	
157. TAX DEPOSITED IN EXCESS	9(10)V99	C	12	2258-2269	SEE FORM 480.30 ITEM 6, COLUMN 6	
158. BALANCE DUE	9(10)V99	C	12	2270-2281	SEE FORM 480.30 ITEM 6, COLUMN 7	
159. FILLER	X(213)	C	213	2282-2494	SPACES	*
160. AMENDED DATE (DDMMYY)	9(6)	C	6	2495-2500	**REQUIRED ONLY WHEN AMENDED**	

*** REQUIRED FIELDS**

Formulario 480.6A
Form
Rev. 07.10

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

DECLARACION INFORMATIVA - INGRESOS NO SUJETOS A RETENCION
INFORMATIVE RETURN - INCOME NOT SUBJECT TO WITHHOLDING

Uso Oficial - Official Use

EXHIBIT L

Número de Serie

AÑO CONTRIBUTIVO:
TAXABLE YEAR: _____

☐ **Duplicado**
Duplicate

☐ **Enmendado:** (__DD__ /__MM__/__AA__)
Amended: (__DD__ /__MM__/__YY__)

INFORMACION DEL PAGADOR - PAYER'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION 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

Número Control - Control Number

Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid
1. **Pagos por Servicios Prestados por Individuos** Payments for Services Rendered by Individuals	
2. **Pagos por Servicios Prestados por Corporaciones y Sociedades** Payments for Services Rendered by Corporations and Partnerships	
3. **Comisiones y Honorarios** Commissions and Fees	
4. **Rentas** Rents	
5. **Intereses (excepto IRA y Cuenta de Aportación Educativa)** Interest (except IRA and Educational Contribution Account)	
6. **Distribuciones de Sociedades (Ver instrucciones)** Partnership Distributions (See instructions)	
7. **Dividendos** Dividends	
8. **Otros Pagos** Other Payments	
9. **Rédito Bruto** Gross Proceeds	

FECHA DE RADICACION: 28 DE FEBRERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES

Declaración Informativa - Ingresos No Sujetos a Retención

Todas las personas dedicadas a industria o negocio en Puerto Rico que hicieran pagos a corporaciones y sociedades por concepto de servicios prestados o a individuos por cualesquiera de los siguientes conceptos, deben preparar el Formulario 480.6A:

1. Pagos por servicios prestados por individuos, corporaciones y sociedades entre $500 y $1,500;
2. Honorarios, comisiones (cuando no exista la relación obrero patronal), y otra compensación ascendentes a $500 o más, que no hayan sido informados en el Comprobante de Retención (Formulario 499R-2/W-2PR) o en el Formulario 480.6B;
3. Rentas, primas, anualidades, regalías y otros ingresos fijos o determinables ascendentes a $500 o más hechos a individuos;
4. Intereses (que no sean los exentos de tributación) ascendentes a $50 o más hechos a individuos, no informados en el Formulario 480.6B. Los intereses pagados a una Cuenta de Retiro Individual (IRA) o a una Cuenta de Aportación Educativa deberán ser informados en el Formulario 480.7 ó 480.7B, respectivamente;
5. Distribuciones de sociedades hechas a individuos;
6. Dividendos (que no sean distribuciones en liquidación) ascendentes a $500 o más hechos a individuos, no informados en el Formulario 480.6B.

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona y rendirse al Departamento de Hacienda, no más tarde del 28 de febrero del año siguiente al año natural en que se efectúan los pagos. El original de la declaración deberá ser enviado al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En caso de que la copia original se envíe en medio magnético o electrónicamente, **no envíe la copia original en papel**.

El Código impone penalidades por dejar de informar los ingresos en el Formulario 480.6A o por dejar de rendir el mismo.

INSTRUCTIONS

Informative Return - Income Not Subject to Withholding

AII persons engaged in trade or business within Puerto Rico, that made payments to corporations and partnerships for services rendered or to individuals for any of the following items, must prepare Form 480.6A:

1. Payments for services rendered by individuals, corporations and partnerships between $500 and $1,500;
2. Fees, commissions (when an employer-employee relation does not exist), and other compensation amounting to $500 or more, that have not been reported on the Withholding Statement (Form 499R-2/W-2PR) or Form 480.6B;
3. Rents, premiums, annuities, royalties and other fixed or determinable income amounting to $500 or more made to individuals;
4. Interest (other than tax exempt interest) amounting to $50 or more made to individuals, not reported on Form 480.6B. Interest paid to an Individual Retirement Account (IRA) or to an Educational Contribution Account must be informed on Form 480.7 or 480.7B, respectively;
5. Partnership distributions made to individuals;
6. Dividends (other than distributions in liquidation) amounting to $500 or more made to individuals, not reported on Form 480.6B.

The return must be prepared on a calendar year basis and must be given to the person and filed with the Department of the Treasury, not later than February 28 of the year following the calendar year in which payments were made. The original of this return must be filed with the: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. In case that the original copy is sent through magnetic media or electronically, **do not send the original paper copy**.

The Code imposes penalties for not reporting the income on Form 480.6A or for not filing such return.

Formulario **480.6B**
Form
Rev. 08.10

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

DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION
INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING

Uso Oficial - Official Use

EXHIBIT M

Número de Serie

AÑO CONTRIBUTIVO:
TAXABLE YEAR: _____

☐ **Duplicado**
Duplicate

☐ **Enmendado:** (__DD__ / __MM__ / __AA__)
Amended: (__DD__ / __MM__ / __YY__)

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION 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

Número Control - Control Number

Clase de Ingreso - Type of Income	**Cantidad Pagada -** Amount Paid	**Cantidad Retenida** - Amount Withheld
1 . **Pagos por Servicios Prestados por Individuos** Payments for Services Rendered by Individuals		
2. **Pagos por Servicios Prestados por Corporaciones y Sociedades -** Payments for Services Rendered by Corporations and Partnerships		
3. **Pagos por Indemnización Judicial o Extrajudicial** Payments for Judicial or Extrajudicial Indemnification		
4. **Dividendos -** Dividends		
5. **Distribuciones de Sociedades -** Partnership Distributions		
6. **Intereses bajo la Sección 1022(b)(34) (excepto IRA y Cuenta de Aportación Educativa) -** Interest under Section 1022(b)(34) (except IRA and Educational Contribution Account)		
7. **Intereses bajo la Sección 1022(b)(53)** Interest under Section 1022(b)(53)		
8. **Dividendos de Ingresos de Fomento Industrial (Ley 26 de 2 de junio de 1978) -** Dividends from Industrial Development Income (Act 26 of June 2, 1978)		
9. **Dividendos de Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987) -** Dividends from Industrial Development Income (Act 8 of January 24, 1987)		
10. **Otros Pagos -** Other Payments		

FECHA DE RADICACION: 28 DE FEBRERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES

Declaración Informativa - Ingresos Sujetos a Retención

Prepare el Formulario 480.6B para cada persona, natural o jurídica, a quien le retuvo contribución en el origen con respecto a pagos por Servicios Prestados (incluyendo aquéllos mayores de $1,500 que están sujetos a un relevo total de retención), Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses bajo las Secciones 1022(b)(34) (intereses pagados o acreditados sobre depósitos en cuentas de instituciones bancarias radicadas en Puerto Rico) y 1022(b)(53) (intereses elegibles pagados o acreditados sobre bonos, pagarés u otras obligaciones emitidas por ciertas entidades) del Código y Dividendos de Ingresos de Fomento Industrial (Ley 26 de 2 de junio de 1978 o Ley 8 de 24 de enero de 1987). Además, se informarán otros pagos sujetos a retención no contemplados bajo las clases de ingresos antes mencionadas.

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

La declaración deberá entregarse a la persona natural o jurídica, y rendirse al Departamento de Hacienda no más tarde del 28 de febrero del año siguiente al año natural para el cual se efectuó la retención. El original de la declaración deberá ser enviado al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En el caso que la copia original se envíe en medio magnético o electrónicamente, **no envíe la copia original en papel**.

INSTRUCTIONS

Informative Return - Income Subject to Withholding

Prepare Form 480.6B for each person, natural or juridical, from whom you withheld tax at source for payments for Services Rendered (including those over $1,500 subject to a total waiver from withholding), Judicial or Extrajudicial Indemnification, Dividends, Partnership Distributions, Interest under Sections 1022(b)(34) (interest paid or credited on deposit accounts from bank institutions located in Puerto Rico) and 1022(b)(53) (eligible interest paid or credited on bonds, notes or other obligations issued by certain entities) of the Code and Dividends from Industrial Development Income (Act 26 of June 2, 1978 or Act 8 of January 24, 1987). Also, it must be prepared for other payments subject to withholding not considered under the above mentioned types of income.

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

The return must be given to each natural or juridical person, and filed with the Department of the Treasury not later than February 28 of the year following the calendar year for which the withholding was made. The original of this return must be sent to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. In the case that the original copy is sent through magnetic media or electronically, **do not send the original paper copy**.

Formulario 480.6C
Form
Rev. 07.10

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

DECLARACION INFORMATIVA - INGRESOS SUJETOS A RETENCION - NO RESIDENTES
INFORMATIVE RETURN - INCOME SUBJECT TO WITHHOLDING - NONRESIDENTS

Uso Oficial - Official Use

EXHIBIT N

Número Serie

AÑO CONTRIBUTIVO:
TAXABLE YEAR: _____

☐ **Duplicado**
Duplicate

☐ **Enmendado:** (__DD__/__MM__/__AA__)
Amended: (__DD__/__MM__/__YY__)

INFORMACION DEL AGENTE RETENEDOR-WITHHOLDING AGENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE`S INFORMATION

Número de Identificación - Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria
Bank Account Number

Número Control - Control Number

Clase de Ingreso Type of Income	Cantidad Pagada Amount Paid	Cantidad Retenida Amount Withheld
1. **Salarios, Jornales o Compensaciones** Salaries, Wages or Compensations		
2. **Distribuciones de Sociedades** Partnership Distributions		
3. **Venta de Propiedad -** Sale of Property		
4. **Dividendos -** Dividends		
5. **Regalías -** Royalties		
6. **Regalías sujetas a una tasa mayor de 10% bajo la Ley 135 de 1997** Royalties subject to a rate greater than 10% under Act 135 of 1997		
7. **Intereses -** Interest		
8. **Rentas -** Rents		
9. **Espectáculos Públicos -** Public Shows		
10. **Otros -** Others		

FECHA DE RADICACION: 15 DE ABRIL, VEA INSTRUCCIONES AL DORSO - FILING DATE: APRIL 15, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES

Declaración Informativa - Ingresos Sujetos a Retención - No Residentes

Prepare el Formulario 480.6C por cada individuo o fiduciario no residente o extranjero no residente y por cada corporación o sociedad extranjera no dedicada a industria o negocio en Puerto Rico, a quien le retuvo contribución sobre ingresos en el origen con respecto a Salarios, Jornales o Compensaciones, Distribuciones de Sociedades, Venta de Propiedad, Dividendos, Regalías (segregando aquéllas sujetas a una tasa mayor de 10% pagadas bajo la Ley 135 de 2 de diciembre de 1997), Intereses, Rentas, Espectáculos Públicos u Otros (como por ejemplo, pagos por Indemnización Judicial o Extrajudicial).

En el encasillado de Número de Identificación de quien recibe el pago, deberá indicar el número de seguro social o identificación patronal. Si la persona no tiene número de seguro social, indique el número de pasaporte, visa o cualquier otro número de identificación de documentos vigentes que contengan fecha de nacimiento, nombre, fotografía y que comprueben su estado de extranjero.

La declaración deberá prepararse a base de año natural y deberá entregarse a la persona y rendirse al Departamento de Hacienda, no más tarde del 15 de abril del año siguiente al año natural en que se efectúan los pagos. El original de la declaración deberá ser enviado al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En el caso de que la copia original se envíe en medio magnético o electrónicamente, **no envíe la copia original en papel**.

INSTRUCTIONS

Informative Return - Income Subject to Withholding - Nonresidents

Prepare Form 480.6C for each nonresident individual or fiduciary or nonresident alien and for each foreign corporation or partnership not engaged in trade or business in Puerto Rico, from whom you withheld tax at source for Salaries, Wages or Compensations, Partnership Distributions, Sale of Property, Dividends, Royalties (segregating those subject to a rate greater than 10% paid under Act 135 of December 2, 1997), Interest, Rents, Public Shows or Others (for example, payments for Judicial or Extrajudicial Indemnification).

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

The return must be prepared on a calendar year basis and must be given to the person and filed with the Department of the Treasury, not later than April 15 of the year following the calendar year in which payments were made. The original of the return must be sent to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. In the case that the original copy is sent through magnetic media or electronically, **do not send the original paper copy**.

Formulario 480.6D
Form
Rev. 08.10

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

DECLARACION INFORMATIVA - INGRESOS EXENTOS E INGRESOS EXENTOS SUJETOS A CONTRIBUCION BASICA ALTERNA
INFORMATIVE RETURN - EXEMPT INCOME AND EXEMPT INCOME SUBJECT TO ALTERNATE BASIC TAX

Uso Oficial - Official Use

EXHIBIT O

Número de Serie

AÑO CONTRIBUTIVO:
TAXABLE YEAR: _____

☐ **Duplicado** Duplicate ☐ **Enmendado:** (__DD__/__MM__/__AA__) Amended: (__DD__/__MM__/__YY__)

INFORMACION DEL PAGADOR - PAYER'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION

Número de Seguro Social - Social Security Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

Número de Cuenta Bancaria
Bank Account Number

Número Control - Control Number

Clase de Ingreso Type of Income	**Cantidad Pagada** Amount Paid
1. **Ganancia Acumulada en Opciones No Cualificadas** Accumulated Gain on Nonqualified Options	
2. **Distribuciones de Cantidades Previamente Notificadas como Distribuciones Elegibles Implícitas bajo la Sección 1012(j)** Distributions of Amounts Previously Notified as Deemed Eligible Distributions under Section 1012(j)	
3. **Compensación por Lesiones o Enfermedad bajo la Sección 1022(b)(5)** Compensation for Injuries or Sickness under Section 1022(b)(5)	
4. **Distribuciones de Cuentas de Retiro Individual No Deducibles** Distributions from Non Deductible Individual Retirement Accounts	
5. **Compensación Pagada a un Investigador o Científico Elegible por Servicios Prestados bajo la Sección 1022(b)(58)** Compensation Paid to an Eligible Researcher or Scientist for Services Rendered under Section 1022(b)(58)	
6. **Compensación Especial Pagada por Liquidación o Cierre de Negocios bajo el Artículo 10 de la Ley Núm. 80 de 30 de mayo de 1976** Special Compensation Paid due to a Liquidation or Close of Business under Article 10 of Act No. 80 of May 30, 1976	
7. **Incentivo Económico bajo el Programa de Renuncias Voluntarias Incentivadas (Artículo 36.03 de la Ley Núm. 7 de 9 de marzo de 2009)** Economic Incentive under the Incentivized Voluntary Resignations Program (Article 36.03 of Act No. 7 of March 9, 2009)	
8. **Intereses (Indique el (los) código(s) correspondiente(s)) -** Interest (Indicate the corresponding code(s)) ☐;☐;☐	
9. **Dividendos y Distribuciones (Indique el (los) código(s) correspondiente(s))** Dividends and Distributions (Indicate the corresponding code(s)) ☐;☐;☐;☐	
10. **Otros Pagos** Other Payments	

FECHA DE RADICACION: 28 DE FEBRERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES

Declaración Informativa – Ingresos Exentos e Ingresos Exentos Sujetos a Contribución Básica Alterna

Toda persona dedicada a industria o negocio en Puerto Rico rendirá el Formulario 480.6D, siempre y cuando haya realizado un pago de quinientos dólares ($500) o más a un individuo por concepto de ingreso exento relacionado con cualquiera de los siguientes conceptos: (1) ganancia acumulada en opciones no cualificadas para adquirir acciones sobre las cuales el individuo haya pagado por adelantado la contribución, según la Sección 1046(e)(1)(i) del Código; (2) distribuciones de cantidades previamente notificadas como distribuciones elegibles implícitas, según la Sección 1012(j) del Código; (3) compensación por lesiones o enfermedad, según la Sección 1022(b)(5) del Código; (4) distribuciones de Cuentas de Retiro Individual No Deducibles; (5) compensación pagada a un investigador o científico elegible por servicios prestados a tenor de la Sección 1022(b)(58) del Código; (6) compensación pagada a un empleado por concepto de liquidación o cierre de negocios, o programas empresariales cualificados para compartir ganancias con los empleados, cuando el despido sea por las razones expuestas en los incisos (d), (e) y (f) del Artículo 2 de la Ley Núm. 80 de 30 de mayo de 1976, según enmendada; (7) incentivo económico recibido por haberse acogido al Programa de Renuncias Voluntarias Incentivadas; (8) intereses sujetos a contribución básica alterna; o (9) dividendos y distribuciones sujetos a contribución básica alterna. En las líneas 8 y 9, indique el (los) código(s) correspondiente(s) al concepto de intereses o dividendos y distribuciones por el cual se realizó (realizaron) el (los) pago(s):

Línea 8 - Intereses sobre:

A. Ciertas obligaciones y valores (Secciones 1022(b)(4)(C), (E), (K), (M) y (R) del Código)
B. Ciertas hipotecas (Secciones 1022(b)(4)(D), (F), (G), (H) e (I) del Código)
C. Ciertos préstamos (Secciones 1022(b)(4)(J), (O), (P) y (Q) del Código)

Línea 9 – Dividendos y distribuciones provenientes de:

A. Ingreso de fomento industrial derivados de ciertos intereses (Sección 1022(b)(7) del Código)
B. Corporaciones de dividendos limitados (Sección 1022(b)(23) del Código)
C. Asociaciones cooperativas (Sección 1022(b)(36) del Código)
D. Asegurador Internacional o Compañía Tenedora del Asegurador Internacional (Secciones 1022(b)(55) y 1022(b)(56) del Código)

Cualquier persona obligada a rendir el Formulario 480.6D preparará el mismo a base de año natural, lo entregará al individuo a quien le efectuó el pago y lo rendirá al Departamento de Hacienda, no más tarde del 28 de febrero del año siguiente al año natural en que se realizó el pago. El original del Formulario 480.6D se enviará al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. En el caso de que la copia original se envíe en medio magnético o electrónicamente, **no envíe la copia original en papel**. El Código impone penalidades por dejar de informar los ingresos en el Formulario 480.6D o por no rendir el mismo.

INSTRUCTIONS

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

Any person engaged in trade or business in Puerto Rico shall prepare a Form 480.6D, as long as said person made a payment of five hundred dollars ($500) or more to an individual regarding exempt income related to any of the following concepts: (1) accumulated gain on nonqualified stock options upon which the individual has prepaid the tax, pursuant to Section 1046(e)(1)(i); (2) distributions of amounts previously notified as deemed eligible distributions, pursuant to Section 1012(j); (3) compensation for injuries or sickness, pursuant to Section 1022(b)(5); (4) distributions from Non Deductible Individual Retirement Accounts; (5) compensation paid to an eligible researcher or scientist for services rendered according to Section 1022(b)(58); (6) compensation paid to an employee due to a liquidation or close of business, or qualified employee profit sharing plans when the dismissal is for the reasons established in paragraphs (d), (e) and (f) of Article 2 of Act No. 80 of May 30, 1976, as amended; (7) economic incentive received for accepting the Incentivized Voluntary Resignation Program; (8) interest subject to alternate basic tax; or (9) dividends and distributions subject to alternate basic tax. Indicate on lines 8 and 9 the code(s) corresponding to the type of interest or dividends and distributions for which the payment(s) was (were) made.

Line 8 - Interest from:

A. Certain obligations and securities (Sections 1022(b)(4)(C), (E), (K), (M) and (R) of the Code)
B. Certain mortgages (Sections 1022(b)(4)(D), (F), (G), (H) and (I) of the Code)
C. Certain loans (Sections 1022(b)(4)(J), (O), (P) and (Q) of the Code)

Line 9 – Dividends and distributions from:

A. Industrial development income derived from certain interest (Section 1022(b)(7) of the Code)
B. Limited dividends corporations (Section 1022(b)(23) of the Code)
C. Cooperative associations (Section 1022(b)(36) of the Code)
D. International Insurer or a Holding Company of the International Insurer (Sections 1022(b)(55) and 1022(b)(56) of the Code)

Any person required to file Form 480.6D shall prepare the same on a calendar year basis, provide it to the payee, and submit it to the Department of the Treasury, not later than February 28 of the year following the calendar year in which the payment was made. The original Form 480.6D shall be mailed to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. In case that the original copy is sent through magnetic media or electronically, **do not send the original paper copy**. The Code imposes penalties for not reporting the income in Form 480.6D or not filing said return.

Formulario **480.7**
Form
Rev. 07.10

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

AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

☐ **Duplicado -** Duplicate ☐ **Enmendado -** Amended: (DD / MM / AA/YY)

Uso Oficial - Official Use

EXHIBIT P

Número de Serie

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION	**INFORMACION DE QUIEN RECIBE EL PAGO** - PAYEE'S INFORMATION
Núm. de Identificación Patronal - Employer Identification Number	**Núm. de Seguro Social -** Social Security No.
Nombre - Name	**Nombre -** Name
Dirección - Address	**Dirección -** Address
Código Postal - Zip Code	**Código Postal -** Zip Code

Descripción - Description	**Cantidad** - Amount
1. Balance Total de la Cuenta a Principio de Año Total Balance of the Account at the Beginning of the Year	
2. Aportaciones para el Año Contributivo Contributions for 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. Penalidad Retenida Penalty Withheld	
7. Contribución Retenida de Intereses (17% línea 11D) Tax Withheld from Interest (17% line 11D)	
8. Contribución Retenida Ingreso de Fuentes Dentro de Puerto Rico (17% línea 11E) - Tax Withheld Income from Sources Within Puerto Rico (17% line 11E)	
9. Contribución Retenida de Ingreso de Pensionados del Gobierno (10% líneas 11G2 y 11G3) - Tax Withheld Income from Government Pensioners (10% lines 11G2 and 11G3)	
10. Contribución Retenida a No Residentes (Véanse instrucciones) - Tax Withhheld at Source to Nonresidents (See instructions)	

Distribuciones - Distributions	
11. Desglose de Cantidad Distribuida - Breakdown of Amount Distributed	
A. Aportaciones - Contributions	
B. Aportaciones Voluntarias - Voluntary Contributions	
C. Intereses Exentos - Exempt Interest	
D. Intereses de Instituciones Financieras Elegibles Interest from Eligible Financial Institutions	
E. Ingresos de Fuentes Dentro de Puerto Rico Income from Sources Within Puerto Rico	
F. Otros Ingresos - Other Income	
G. Pensionados del Gobierno - Government Pensioners **1. Aportaciones** Contributions _____ **2. Intereses Elegibles** Eligible Interest _____ **3. Otros Ingresos** Other Income _____	
H. Pagado por Adelantado bajo la Sección 1169A Prepaid under Section 1169A	
I. Pagado por Adelantado bajo la Sección 1169C Prepaid under Section 1169C	
J. Total (Sume líneas 11A a la 11 I) Total (Add lines 11A through 11 I)	

Número de Cuenta IRA - IRA Account Number

Número de Control - Control Number

FECHA DE RADICACION: 28 DE FEBRERO O 30 DE AGOSTO, SEGUN APLIQUE. VEA INSTRUCCIONES AL DORSO
FILING DATE: FEBRUARY 28 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES

Declaración Informativa – Cuenta de Retiro Individual

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

En el encasillado 6, anote la penalidad retenida (10%) sobre una distribución de la IRA realizada con anterioridad a que el dueño o beneficiario alcance la edad de 60 años o para la cual no aplique alguna excepción.

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

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

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

Si el dueño o beneficiario de la IRA recibe una distribución de intereses pagados o acreditados por instituciones financieras elegibles, según establece la Sección 1013 del Código (intereses elegibles), indique la cantidad distribuida en el encasillado 11D. Si ejerce la opción de pagar la contribución del 17% sobre los mismos, indique la contribución retenida (17%) en el encasillado 7.

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

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

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

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

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

Indique en el encasillado 11H, aquella parte de la distribución de una IRA cuyo dueño o beneficiario haya pagado por adelantado la contribución especial del 10% de acuerdo con la Sección 1169A(a)(2) del Código.

Indique en el encasillado 11 I, aquella parte de la distribución de una IRA cuyo dueño o beneficiario haya pagado por adelantado la contribución especial del 5% de acuerdo con la Sección 1169C(a)(2) del Código.

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

La declaración deberá entregarse al dueño o beneficiario y al Departamento de Hacienda no más tarde del **30 de agosto** siguiente al año contributivo correspondiente para informar aportaciones y otras transacciones o eventos relacionados con la cuenta. No obstante, la declaración deberá entregarse no más tarde del **28 de febrero** siguiente al año contributivo correspondiente para informar distribuciones de dicha cuenta. El original de la declaración deberá ser enviado al DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

INSTRUCTIONS

Informative Return – Individual Retirement Account

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

In box 6, enter the penalty withheld (10%) from an IRA distribution made before the beneficiary attained 60 years of age or for which an exception does not apply.

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

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

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

If the owner or beneficiary of an IRA receives a distribution of interest from eligible financial institutions, as provided by Section 1013 of the Code (eligible interest), enter the amount distributed in box 11D. If the option to pay the special rate of 17% over the same was made, include the income tax withheld (17%) in box 7.

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

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

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

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

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

Enter in box 11H that part of the distribution from an IRA for which the owner or beneficiary prepaid the special income tax rate (10%) as provided by Section 1169A(a)(2) of the Code.

Enter in box 11 I that part of the distribution from an IRA for which the owner or beneficiary prepaid the special income tax rate (5%) as provided by Section 1169C(a)(2) of the Code.

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

The return must be given to the owner or beneficiary and the Department of the Treasury not later than **August 30** following the corresponding taxable year to inform contributions and other transactions or events related to the account. However, the return must be given not later than **February 28** following the corresponding taxable year to inform distributions from said account. The original of this return must be sent to DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501.

Formulario 480.7A
Form
Rev. 07.10

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

DECLARACION INFORMATIVA - INTERESES HIPOTECARIOS
INFORMATIVE RETURN - MORTGAGE INTEREST

AÑO CONTRIBUTIVO:
TAXABLE YEAR: _____

☐ **Duplicado**
Duplicate

☐ **Enmendado:** (__DD__ /__MM__ /__AA__)
Amended: (__DD__ /__MM__ /__YY__)

Uso Oficial - Official Use

EXHIBIT Q

Número de Serie

INFORMACION DEL RECEPTOR - RECIPIENT'S INFORMATION

Número de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION DEL DEUDOR - BORROWER'S INFORMATION

Número de Seguro Social - Social Security Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

INFORMACION DEL CODEUDOR - JOINT BORROWER'S INFORMATION

Número de Seguro Social - Social Security Number

Nombre - Name

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

Número de Cuenta del Préstamo - Loan Account Number

Término del Préstamo - Loan Term

Número Control - Control Number

FECHA DE RADICACION: 31 DE ENERO, VEA INSTRUCCIONES AL DORSO - FILING DATE: JANUARY 31, SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES
Declaración Informativa - Intereses Hipotecarios

Cualquier persona (incluyendo a una institución bancaria, unidad gubernamental y cooperativas de vivienda) dedicada a industria o negocio (independientemente de que la industria o negocio sea una de prestar dinero), que en el curso de dicha industria o negocio, reciba de cualquier individuo pagos por concepto de intereses hipotecarios, incluyendo ciertos puntos, o haga algún reembolso de intereses de una hipoteca cualificada en el año natural, deberá rendir esta declaración informativa.

La declaración deberá prepararse a base de año natural y deberá entregarse al deudor hipotecario y rendirse al Departamento de Hacienda no más tarde del **31 de enero** del año siguiente al año natural para el cual recibió los intereses sobre la hipoteca.

Línea 1. Incluya los intereses pagados por el deudor que no sean puntos, con respecto a una hipoteca cualificada para el año contributivo.

Línea 2. Incluya los honorarios de origen del préstamo (puntos) pagados directamente por el deudor hipotecario con respecto a una hipoteca cualificada para el año contributivo. Indique si los mismos fueron pagados por el deudor o financiados a través del préstamo hipotecario.

Línea 3. Incluya los descuentos del préstamo (puntos) pagados directamente por el deudor hipotecario con respecto a una hipoteca cualificada para el año contributivo. Indique si los mismos fueron pagados por el deudor o financiados a través del préstamo hipotecario.

Línea 4. Incluya la cantidad de reembolso de intereses pagados en exceso de una hipoteca cualificada, devueltos al deudor hipotecario en el año natural.

Línea 5. Incluya las contribuciones pagadas sobre la propiedad.

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

INSTRUCTIONS
Informative Return - Mortgage Interest

Any person (including a financial institution, governmental unit and housing cooperatives) engaged in a trade or business (whether or not the trade or business is of lending money), that in the course of such trade or business, received mortgage interest payments from any individual, including certain points, or makes any refund of interest from a qualified mortgage in the calendar year, must file this informative return.

The declaration must be prepared on a calendar year basis and must be furnished to the mortgage borrower and filed with the Department of the Treasury not later than **January 31** of the year following the calendar year on which the mortgage interest were received.

Line 1. Include the mortgage interest paid by the borrower, other than points, with respect to a qualified mortgage for the taxable year.

Line 2. Include the loan origination fees (points) paid directly by the mortgage borrower with respect to a qualified mortgage for the taxable year. Specify if they were paid by the borrower or financed through the mortgage loan.

Line 3. Include the loan discounts (points) paid directly by the mortgage borrower with respect to a qualified mortgage for the taxable year. Specify if they were paid by the borrower or financed through the mortgage loan.

Line 4. Include the amount of refund for overpaid interest from a qualified mortgage, returned to the mortgage borrower during the calendar year.

Line 5. Include the property taxes paid.

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

Formulario 480.7B
Form
Rev. 07.10

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

Uso Oficial - Official Use

EXHIBIT R

Número de Serie

AÑO CONTRIBUTIVO:
TAXABLE YEAR: _____

☐ **Duplicado** Duplicate ☐ **Enmendado:** Amended: (__DD__ /__MM__ /__AA__) (__DD__ /__MM__ /__YY__)

INFORMACION DEL AGENTE RETENEDOR - WITHHOLDING AGENT'S INFORMATION

Núm. de Identificación Patronal - Employer Identification Number

Nombre - Name

Dirección - Address

Código Postal - Zip Code

☐ **INFORMACION 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

☐ **INFORMACION 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 de Intereses (17%) Tax Withheld from Interest (17%)	
7. Contribución Retenida de Distribuciones que Consistan de Ingresos de Fuentes Dentro de Puerto Rico (17%) Tax Withheld from Distributions of Income from Sources Within Puerto Rico (17%)	

Distribuciones - Distributions	
8. Desglose de Cantidad Distribuida Breakdown of Amount Distributed	
A. Aportaciones Contributions	
B. Incremento Increase	
(1) Intereses Tributables Taxable Interest	
(2) Intereses Exentos Exempt Interest	
(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. Total (Sume líneas 8A y 8B) Total (Add lines 8A and 8B)	

FECHA DE RADICACION: 28 DE FEBRERO O 30 DE AGOSTO, SEGUN APLIQUE. VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES
Declaración Informativa – Cuenta de Aportación Educativa

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

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

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

Desglose la cantidad distribuida según las partidas del encasillado 8.

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

Si el individuo que aporta o el beneficiario de la cuenta recibe una distribución total o parcial que no sea una distribución de intereses recibida de instituciones financieras dedicadas a industria o negocio en Puerto Rico (según establece la Sección 1013 del Código), ni una distribución de la aportación, y que consista de ingresos de fuentes dentro de Puerto Rico, indique la cantidad distribuida en el encasillado 8B(3). Si ejerce la opción de pagar la contribución del 17% sobre dicha distribución, indique la cantidad de la contribución retenida (17%) en el encasillado 7. Por otro lado, si la distribución consiste de ingresos de fuentes fuera de Puerto Rico, indique la cantidad distribuida en el encasillado 8B(4).

La declaración deberá entregarse a la persona que aporta, al beneficiario y al Departamento de Hacienda no más tarde del **30 de agosto** siguiente al año contributivo correspondiente para informar aportaciones y otras transacciones o eventos relacionados con la cuenta. No obstante, la declaración deberá entregarse no más tarde del **28 de febrero** siguiente al año contributivo correspondiente para informar distribuciones de dicha cuenta. El original de la declaración deberá ser enviado al DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

INSTRUCTIONS
Informative Return – Educational Contribution Account

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

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

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

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

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

If the contributor or beneficiary of the account receives a total or partial distribution that does not constitute a distribution of interest received from financial institutions engaged in trade or business in Puerto Rico (as provided in Section 1013 of the Code), nor a distribution of the contributions to the account, and which consists of income from sources within Puerto Rico, enter the amount distributed in box 8B(3). If the option to pay the 17% tax on said distribution was exercised, enter the amount of tax withheld (17%) in box 7. On the other hand, if the distribution consists of income from sources without Puerto Rico, enter the amount distributed in box 8B(4).

The return must be given to the contributor, the beneficiary and the Department of the Treasury not later than **August 30** following the corresponding taxable year to inform contributions and other transactions and events regarding the account. However, the return must be given not later than **February 28** following the corresponding taxable year to inform distributions from said account. The original of this return must be sent to DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501.

Formulario **480.7C**
Form
Rev. 07.10

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury
DECLARACION INFORMATIVA - PLANES DE RETIRO Y ANUALIDADES
INFORMATIVE RETURN - RETIREMENT PLANS AND ANNUITIES
AÑO CONTRIBUTIVO - TAXABLE YEAR: _____

☐ **Duplicado -** Duplicate ☐ **Enmendado -** Amended: (DD / MM / AA/YY)

Uso Oficial - Official Use

EXHIBIT S

Número de Serie

INFORMACION DEL PAGADOR - PAYER'S INFORMATION	**INFORMACION DE QUIEN RECIBE EL PAGO -** PAYEE'S INFORMATION
Núm. de Identificación Patronal - Employer Identification Number	**Núm. de Seguro Social -** Social Security No.
Nombre - Name	**Nombre -** Name
Dirección - Address	**Dirección -** Address
Código Postal - Zip Code	**Código Postal -** Zip Code

Marque el encasillado correspondiente: – Check the corresponding box:

Forma de Distribución: – Form of Distribution:
☐ **Suma Global –** Lump Sum ☐ **Parcial –** Partial ☐ **Anualidad –** Annuity

Tipo de Plan o Anualidad: – Plan or Annuity Type:
☐ **Gubernamental –** Governmental ☐ **Privado –** Private ☐ **No Calificado -** Non Qualified

Descripción - Description	**Cantidad -** Amount	**Distribuciones -** Distributions	
1. **Aportación Vía Transferencia** Rollover Contribution		11. **Cantidad Distribuida** Amount Distributed	
2. **Distribución Vía Transferencia** Rollover Distribution		12. **Cantidad Tributable** Taxable Amount	
3. **Costo de la Anualidad** Annuity Cost		13. **Cantidad sobre la cual se Pagó por Adelantado bajo las Secciones 1165(b)(9) y 1012D(b)(5) -** Amount over which a Prepayment was made under Sections 1165(b)(9) and 1012D(b)(5)	
4. **Contribución Retenida de Distribuciones en Suma Global (20%) -** Tax Withheld from Lump Sum Distributions (20%)		14. **Desglose de Cantidad Distribuida** Breakdown of Amount Distributed	
5. **Contribución Retenida de Distribuciones en Suma Global (10%) -** Tax Withheld from Lump Sum Distributions (10%)		A. **Aportaciones Diferidas** Deferred Contributions	
6. **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		B. **Aportaciones Voluntarias** After-Tax Contributions	
7. **Contribución Retenida de Distribuciones del Programa de Cuentas de Ahorro para el Retiro (10%) -** Tax Withheld from Distributions from the Retirement Savings Account Program (10%)		C. **Ingreso Generado** Income Accretion	
8. **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%)		D. **Otros** Others	
9. **Contribución Retenida de Distribuciones a No Residentes** Tax Withheld from Nonresident's Distributions		E. **Total (Sume líneas 14A a la 14D)** Total (Add lines 14A through 14D)	
10. **Contribución Retenida sobre Otras Distribuciones** Tax Withheld from Other Distributions		15. **Código de Distribución** Distribution Code	

Número de Cuenta - Account Number	**Número de Control -** Control Number

FECHA DE RADICACION: 28 DE FEBRERO O 30 DE AGOSTO, SEGUN APLIQUE. VEA INSTRUCCIONES AL DORSO
FILING DATE: FEBRUARY 28 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS ON BACK
ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES - Declaración Informativa – Planes de Retiro y Anualidades

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

Identifique en el encasillado correspondiente si la distribución fue en suma global, parcial o en forma de anualidad y si proviene de un plan gubernamental, privado o no calificado.

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

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

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

Si el participante o beneficiario recibe una distribución total dentro del año contributivo debido a la separación de servicio de éste, indique la contribución retenida (20%) en el encasillado 4.

Si la distribución se realiza de un fideicomiso que cumple con los requisitos de los incisos (A) y (B) del párrafo (1) del apartado (b) de la Sección 1165 del Código, indique la contribución retenida (10%) en el encasillado 5.

Si el balance total de la cuenta en el fideicomiso se transfiere dentro de un solo año contributivo debido a la separación de servicio como una aportación por transferencia cualificada a una Cuenta de Retiro Individual No Deducible, indique la contribución retenida (20% ó 10%) en el encasillado 6.

Si un participante o beneficiario del Programa de Cuentas de Ahorro para el Retiro (plan gubernamental) recibe un pago global del balance total en su cuenta debido a la separación permanente del servicio luego de alcanzar la fecha normal de retiro de éste, indique la contribución retenida (10%) en el encasillado 7.

Si un participante o beneficiario del Programa de Cuentas de Ahorro para el Retiro (plan gubernamental) transfiere el balance total en su cuenta a una Cuenta de Retiro Individual No Deducible, indique la contribución retenida (10%) en el encasillado 8.

En el caso de distribuciones a participantes o beneficiarios no residentes, indique la contribución retenida (20% ó 29%) en el encasillado 9.

Indique en el encasillado 10, cantidades retenidas bajo la Sección 1141 del Código sobre otras distribuciones totales que no sean debido a la separación de servicio o distribuciones parciales.

Indique en el encasillado 11 la cantidad distribuida durante el año contributivo, incluyendo aquella cantidad tomada como préstamo que haya sido cancelada al momento de la distribución y cantidades totales distribuidas vía transferencia a una Cuenta de Retiro Individual No Deducible. No incluya cantidades totales distribuidas vía transferencia a otro plan calificado o a una Cuenta de Retiro Individual.

Indique en el encasillado 12 la porción de la cantidad distribuida que es tributable. Esta cantidad deberá ser neta de aportaciones voluntarias o cantidades que hayan sido pagadas por adelantado. En el caso de distribuciones de planes de participación en ganancias o bonificación en acciones cualificados debido a las razones (d), (e) o (f) del Artículo 2 de la Ley Núm. 80 de 30 de mayo de 1976, según enmendada, indique cero y seleccione en el encasillado 15, la letra K y cualquier otro código correspondiente.

En el encasillado 13 indique la cantidad sobre la cual el participante o beneficiario, durante el período del 16 de mayo al 31 de diciembre de 2006, eligió y pagó por adelantado la contribución especial de 5% de acuerdo a las Secciones 1165(b)(9) y 1012D(b)(5) del Código. Esta cantidad aparece en la copia original endosada por el Departamento del Modelo SC 2911, Modelo SC 2912 (plan no calificado) o Modelo SC 2913 (plan gubernamental) que el participante o beneficiario entregó al fiduciario del plan.

Desglose la cantidad distribuida según las partidas de los encasillados 14A a 14D. En el encasillado 14A indique, en el caso de un plan de aportaciones en efectivo o diferidas (CODA), las cantidades aportadas por el participante que fueron diferidas del ingreso sujeto a contribución durante su participación en el mismo. En el encasillado 14B refleje aquella parte de la distribución que constituye aportaciones luego del pago de impuestos (after tax contributions). En el encasillado 14C indique aquella cantidad que fue generada de las inversiones realizadas por el plan y atribuidas a la cuenta del participante. De no haber incrementado o en caso de reflejar pérdidas, indique cero. El restante de la cantidad total distribuida se reflejará en el encasillado 14D. El total del encasillado 14E será igual a la cantidad del encasillado 11.

En el encasillado 15, indique el código correspondiente al concepto por el cual se realiza la distribución:

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

La declaración deberá entregarse al participante o beneficiario y al Departamento de Hacienda no más tarde del 30 de agosto siguiente al año contributivo correspondiente para informar aportaciones y otras transacciones o eventos relacionados con el plan o anualidad. No obstante, la declaración deberá entregarse no más tarde del 28 de febrero siguiente al año contributivo correspondiente para informar distribuciones del plan o anualidad. El original de la Declaración deberá ser enviado al DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

INSTRUCTIONS - Informative Return – Retirement Plans and Annuities

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

Identify in the corresponding box if the distribution was lump sum, partial or an annuity and if it is from a governmental, private or non qualified plan.

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

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

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

If the participant or beneficiary receives a total distribution within the same taxable year due to separation from service, indicate the tax withheld (20%) in box 4.

If the distribution is made from a trust that complies with the requirements of subparagraphs (A) and (B) of paragraph (1) of part (b) of Section 1165 of the Code, indicate the tax withheld (10%) in box 5.

If the total account balance in the trust is transferred within the same taxable year due to separation from service as a qualified rollover contribution to a Non Deductible Individual Retirement Account, indicate the tax withheld (20% or 10%) in box 6.

If a participant or beneficiary of the Retirement Savings Account Program (governmental plan) receives a global payment of the total balance in his/her account due to the permanent separation from service after reaching the normal retirement age, indicate the tax withheld (10%) in box 7.

If a participant or beneficiary of the Retirement Savings Account Program (governmental plan) transfers the total balance in his/her account to a Non Deductible Individual Retirement Account, indicate the tax withheld (10%) in box 8.

In the case of distributions to non resident participants or beneficiaries, indicate the tax withheld (20% or 29%) in box 9.

Indicate in box 10 the tax withheld under Section 1141 of the Code over other distributions not in account of separation from service or partial distributions.

Indicate in box 11 the total amount distributed during the taxable year, including any amount loaned which was cancelled at the time of distribution and any total amount distributed via rollover to a Non Deductible Individual Retirement Account. Do not include total amounts distributed via rollover to another qualified plan or to an Individual Retirement Account.

Indicate in box 12, the taxable portion of the amount distributed. This amount must be net of after tax contributions and any amount which was prepaid. In the case of distributions from qualified profit sharing or stock bonus plans due to reasons (d), (e) or (f) of Article 2 of Act No. 80 of May 30, 1976, as amended, show zero and select letter K in box 15 and any other corresponding code.

In box 13 indicate the amount over which the participant or beneficiary, during the period of May 16 to December 31, 2006, elected and prepaid the 5% special tax according to Sections 1165(b)(9) and 1012D(b)(5) of the Code. This amount appears in the original copy endorsed by the Department of Form AS 2911, Form AS 2912 (non qualified plan) or Form AS 2913 (governmental plan) that the participant or beneficiary provided to the fiduciary of the plan.

Provide a breakdown of the amount distributed according to the items in boxes 14A to 14D. In box 14A indicate, for cash or deferred arrangement plans, the amounts contributed by the participant which were deferred from income tax during his/her participation in the same. In box 14B show that part of the distribution which constitutes after tax contributions. In box 14C indicate any amount earned from the investments made by the plan and allocated to the participant's account. If no income was earned or in case of a loss, show zero. Include the rest of the total amount distributed in box 14D. The total in box 14E must be equal to the amount shown in box 11.

In box 15, indicate the corresponding code of the concept for which the distribution was made:

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

The return must be given to the participant or beneficiary and the Department of the Treasury not later than August 30 following the corresponding taxable year to inform contributions and other transactions or events related to the plan or annuity. However, the return must be given not later than February 28 following the corresponding taxable year to inform distribution from said plan or annuity. The original of this return must be sent to DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501.

Formulario 480.5
Form
Rev. 07.10

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

Uso Oficial - Official Use

EXHIBIT T

Número de Serie

AÑO CONTRIBUTIVO:
TAXABLE YEAR: _____

☐ **Duplicado** Duplicate

☐ **Enmendado:** (DD / MM / AA)
Amended: (DD / MM / YY)

Número de Identificación Patronal - Employer Identification Number

Clase de Contribuyente - Type of Taxpayer

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

Nombre del Pagador - Payer's Name

Dirección - Address

Código Postal - Zip Code

Número de Documentos - Number of Documents

Cantidad Retenida - Amount Withheld

Cantidad Total Pagada - Total Amount Paid

Marque sólo un encasillado
Check only one box

☐ **480.6A** ☐ **480.6B** ☐ **480.6C** ☐ **480.6D** ☐ **480.7** ☐ **480.7A** ☐ **480.7B** ☐ **480.7C**

JURAMENTO - OATH

Declaro bajo penalidad de perjurio que esta declaración ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa.
I declare under penalties of perjury that this declaration has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Fecha - Date_____ **Firma -** Signature_____ **Título -** Title_____

FECHA DE RADICACION: 28 DE FEBRERO, 15 DE ABRIL O 30 DE AGOSTO, SEGUN APLIQUE. VEA INSTRUCCIONES AL DORSO - FILING DATE: FEBRUARY 28, APRIL 15 OR AUGUST 30, AS APPLICABLE. SEE INSTRUCTIONS ON BACK

ORIGINAL PARA EL NEGOCIADO DE PROCESAMIENTO DE PLANILLAS - ORIGINAL FOR THE RETURNS PROCESSING BUREAU

INSTRUCCIONES

Resumen de las Declaraciones Informativas

Esta declaración (Formulario 480.5) se usará para resumir y tramitar los Formularios 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7A, 480.7B y 480.7C. La misma debe enviarse junto con dichas declaraciones al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501. Envíe un Formulario 480.5 con cada clase de declaración informativa, no más tarde del 31 de enero (Formulario 480.7A), 28 de febrero (Formularios 480.6A, 480.6B, 480.6D, 480.7, 480.7B y 480.7C), 15 de abril (Formulario 480.6C) ó 30 de agosto (Formularios 480.7, 480.7B y 480.7C) del año siguiente al año natural para el cual se efectuaron los pagos.

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

INSTRUCTIONS

Summary of the Informative Returns

This return (Form 480.5) will be used to summarize and process Forms 480.6A, 480.6B, 480.6C, 480.6D, 480.7, 480.7A, 480.7B and 480.7C. The same must be sent along with said returns to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501. A Form 480.5 must be sent with each type of informative return, not later than January 31 (Form 480.7A), February 28 (Forms 480.6A, 480.6B, 480.6D, 480.7, 480.7B and 480.7C), April15 (Form 480.6C) or August 30 (Form 480.7, 480.7B and 480.7C) of the year following the calendar year for which the payments were made.

Authorized Signature - Individual returns must be signed by the individuals or their authorized agents. Corporation and partnership returns must be signed by an officer of the corporation or an authorized member of the partnership. Estate and trust returns must be signed by the duly authorized person.

Formulario 480.6B.1
Form Rev. 10 sep 10

Liquidador	Revisor
Investigado por:	
Fecha ___ / ___ / ___	
R M N	

20__

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

20__

ESTADO DE RECONCILIACION ANUAL DE INGRESOS SUJETOS A RETENCION

Annual Reconciliation Statement of Income Subject to Withholding

Número de Serie

EXHIBIT U

☐ **ENMENDADO** - AMENDED

Sello de Recibido

Número de Identificación Patronal - Employer Identification Number	**Clase de Industria o Negocio** Type of Industry or Business	**Teléfono** - Telephone ( )

Nombre del Negocio - Business Name	**Nombre del Agente Retenedor** - Withholding Agent's Name	**Clave Industrial**	**Código Municipal**
Dirección Postal - Postal Address **Código Postal** - Zip Code	**Dirección Física** - Physical Address	**Dirección de Correo Electrónico** - E-mail Address **Cambio de Dirección** - Change of Address ☐ **Sí** - Yes ☐ **No**	

Parte I - Part I

	1	2	3	4	5	6	7
Clase de Ingreso Type of Income	**Cantidad Pagada** Amount Paid	**Contribución Retenida** Tax Withheld	**Exceso de Contribución Depositada según Columna 6 del Año Anterior** Excess of Tax Deposited as Reported in Column 6 for Prior Year	**Contribución Retenida luego de Ajustes (Columna 2 menos Columna 3)** Tax Withheld after Adjustments (Column 2 less Column 3)	**Contribución Depositada** Tax Deposited	**Contribución Depositada en Exceso (Si la Columna 5 es mayor que la Columna 4, anote la diferencia aquí)** Tax Deposited in Excess (If Column 5 is greater than Column 4, enter the difference here)	**Balance a Pagar (Si la Columna 4 es mayor que la Columna 5, anote la diferencia aquí)** Balance Due (If Column 4 is greater than Column 5, enter the difference here)
1. **Servicios Prestados por Individuos** Services Rendered by Individuals							
2. **Servicios Prestados por Corp. y Soc.** Services Rendered by Corporations and Partnerships							
3. **Indemnización Judicial o Extrajudicial** Judicial or Extrajudicial Indemnification							
4. **Dividendos** Dividends							
5. **Distribuciones de Sociedades** Partnership Distributions							
6. **Intereses bajo la Sección 1022(b)(34) (excepto IRA y Cuenta de Aportación Educativa) -** Interest under Section 1022(b)(34) (except IRA and Educational Contribution Account)							
7. **Intereses bajo la Sección 1022(b)(53)** Interest under Section 1022(b)(53)							
8. **Dividendos Ingresos de Fomento Industrial (Ley 26 de 2 de junio de 1978) -** Dividends Industrial Development Income (Act 26 of June 2, 1978)							
9. **Dividendos Ingresos de Fomento Industrial (Ley 8 de 24 de enero de 1987) -** Dividends Industrial Development Income (Act 8 of January 24, 1987)							
10. **Otros Pagos** Other Payments							
TOTAL							

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

Complete Parte II al dorso. - Complete Part II on the back.

Parte II - Part II

Relación de Depósitos y Contribución Retenida - Deposits and Tax Withheld Reconciliation

Mes Month	**Columna A Cantidad Pagada** Column A - Amount Paid	**Columna B Contribución Retenida** Column B - Tax Withheld	**Columna C Contribución Depositada** Column C - Tax Deposited	**Columna D Diferencia** Column D - Difference
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
TOTAL				

Cantidad a pagar - Amount to be paid .....

Cantidad a ser acreditada al próximo año - Amount to be credited to next year .....

JURAMENTO - OATH

Declaro bajo penalidad de perjurio que este Estado de Reconciliación Anual ha sido examinado por mí y que según mi mejor información y creencia es cierto, correcto y completo.

I declare under penalties of perjury that this Annual Reconciliation Statement has been examined by me and to the best of my knowledge and belief it is true, correct and complete.

Fecha - Date

Firma del Agente Retenedor - Withholding Agent's Signature

Título - Title

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

Rev. 10 sep 10

INSTRUCCIONES GENERALES FORMULARIO 480.6B.1

¿QUIEN DEBE RENDIR ESTE ESTADO?

Todo pagador o agente retenedor que esté obligado a deducir y retener en el origen la contribución con respecto a pagos por Servicios Prestados, Indemnización Judicial o Extrajudicial, Dividendos, Distribuciones de Sociedades, Intereses bajo las Secciones 1022(b)(34) y 1022(b)(53) del Código, Dividendos de Ingresos de Fomento Industrial y otros pagos, según se informa en el Formulario 480.6B, someterá el Estado de Reconciliación Anual de Ingresos en el que conste el total de las cantidades pagadas, así como la contribución retenida y el monto de la contribución depositada.

INSTRUCCIONES ESPECIFICAS

El Estado de Reconciliación se rendirá a nombre de la persona que hace los pagos (agente retenedor) y estará firmado por éste o por la persona que ejerza control de los mismos. En el caso de una corporación, firmará el presidente, principal ejecutivo o cualquier oficial con un título análogo. En el caso de una sociedad, firmará el socio gestor.

Es importante incluir el número de identificación patronal a los fines de procesar este formulario. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida, contribución depositada y crédito por depósito en exceso. En la columna de cantidad pagada anotará, si aplica, los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6B. En la Parte II, detallará la cantidad pagada, la contribución retenida y la contribución depositada mensualmente. En la Columna D, anote la diferencia entre las Columnas B y C. **Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, incluirá el pago correspondiente con sus intereses y recargos con este estado, acompañado del Cupón de Depósito (Formulario 480.9 ó 480.9A, según aplique).**

RADICACION Y PAGO

El pagador o agente retenedor **rendirá** este estado no más tarde del 28 de febrero del año siguiente y pagará aquella parte de la contribución que no haya sido depositada, usando el Cupón de Depósito correspondiente.

El original de este formulario se enviará al DEPARTAMENTO DE HACIENDA, PO BOX 9022501, SAN JUAN PR 00902-2501. No se concederá prórroga para rendir este documento.

PENALIDADES

En caso que se dejare de rendir este Estado de Reconciliación en la fecha prescrita, se impondrá, además a otras penalidades dispuestas por el Código de Rentas Internas de Puerto Rico de 1994, según enmendado, una penalidad de $500 por cada estado dejado de rendir.

GENERAL INSTRUCTIONS FORM 480.6B.1

WHO MUST FILE THIS STATEMENT

Every payer or withholding agent who is required to deduct and withhold at source the tax with respect to payments for Services Rendered, Judicial or Extrajudicial Indemnification, Dividends, Partnership Distributions, Interest under Sections 1022(b)(34) and 1022(b)(53) of the Code, Dividends from Industrial Development Income, and other payments, according with Form 480.6B, shall submit an Annual Reconciliation Statement of Income showing the total amounts paid, as well as the tax withheld and the sum of the tax deposited.

SPECIFIC INSTRUCTIONS

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

It is important to indicate the employer identification number so that the form may be properly processed. In Part I, you must detail, for each type of income, the amount paid, tax withheld, tax deposited, and credit for deposit in excess. In the column for the amount paid, enter, if applicable, the payments made during the year for each type of income reported on Form 480.6B. In Part II, you must detail the amount paid, tax withheld and tax deposited monthly. In Column D, enter the difference between Columns B and C. **Any tax deposited in excess will be claimed as a credit in the next year. If there is a balance due, the payment with interest and surcharges must be included with this statement, along with the Deposit Coupon (Form 480.9 or 480.9A, as applicable).**

FILING AND PAYMENT

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

The original form shall be sent to the DEPARTMENT OF THE TREASURY, PO BOX 9022501, SAN JUAN PR 00902-2501. Request for an extension of time to file this document will not be granted.

PENALTIES

If the Reconciliation Statement is not filed within the time prescribed, there shall be assessed, in addition to any other penalties provided by the Puerto Rico Internal Revenue Code of 1994, as amended, a penalty of $500 for each statement not filed.

Formulario 480.30
Form
Rev. 10 sep 10

Liquidador	Revisor
Investigado por:	
Fecha ___ / ___ / ___	
R M N	

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

PLANILLA ANUAL DE CONTRIBUCION SOBRE INGRESOS RETENIDA EN EL ORIGEN - NO RESIDENTES

NONRESIDENT ANNUAL RETURN FOR INCOME TAX WITHHELD AT SOURCE

Número de Serie
EXHIBIT V

☐ **PLANILLA ENMENDADA -** AMENDED RETURN

Sello de Recibido

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

Clase de Industria o Negocio
Type of Industry or Business

Teléfono - Telephone
( )

Nombre del Agente Retenedor - Withholding Agent's Name

Clave Industrial

Código Municipal

Dirección Postal - Postal Address

Dirección Física - Physical Address

Dirección de Correo Electrónico - E-mail Address

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

Código Postal - Zip Code

Parte I - Part I

	1	2	3	4	5	6	7
Clase de Ingreso Type of Income	**Cantidad Pagada** Amount Paid	**Contribución Retenida** Tax Withheld	**Exceso de Contribución Depositada según Columna 6 del Año Anterior** Excess of Tax Deposited as Reported in Column 6 for Prior Year	**Contribución Retenida luego de Ajustes (Columna 2 menos Columna 3)** Tax Withheld after Adjustments (Column 2 less Column 3)	**Contribución Depositada** Tax Deposited	**Contribución Depositada en Exceso (Si la Columna 5 es mayor que la Columna 4, anote la diferencia aquí)** Tax Deposited in Excess (If Column 5 is greater than Column 4, enter the difference here)	**Balance a Pagar (Si la Columna 4 es mayor que la Columna 5, anote la diferencia aquí)** Balance Due (If Column 4 is greater than Column 5, enter the difference here)
1. **Salarios, Jornales o Compensaciones** Salaries, Wages or Compensations							
2. **Distribuciones de Sociedades** Partnership Distributions							
3. **Venta de Propiedad -** Sale of Property							
4. **Dividendos -** Dividends							
5. **Regalías -** Royalties							
6. **Regalías sujetas a una tasa mayor de 10% bajo la Ley 135 de 1997** Royalties subject to a rate greater than 10% under Act 135 of 1997							
7. **Intereses -** Interest							
8. **Rentas -** Rents							
9. **Espectáculos Públicos -** Public Shows							
10. **Otros Pagos -** Other Payments							
TOTAL							

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

Complete Parte II al dorso. - Complete Part II on the back.

Parte II - Part II

Relación de Depósitos y Contribución Retenida - Deposits and Tax Withheld Reconciliation

Mes Month	**Columna A Cantidad Pagada** Column A - Amount Paid	**Columna B Contribución Retenida** Column B - Tax Withheld	**Columna C Contribución Depositada** Column C - Tax Deposited	**Columna D Diferencia** Column D - Difference
Enero - January				
Febrero - February				
Marzo - March				
Abril - April				
Mayo - May				
Junio - June				
Julio - July				
Agosto - August				
Septiembre - September				
Octubre - October				
Noviembre - November				
Diciembre - December				
TOTAL				
Cantidad a pagar - Amount to be paid				
Cantidad a ser acreditada al próximo año - Amount to be credited to next year				

JURAMENTO - OATH

Juro (o afirmo) como agente retenedor, representante legal u oficial autorizado, bajo penalidad de perjurio, que esta planilla es cierta, correcta y completa, y que la retención de la contribución se hizo de acuerdo con el Código de Rentas Internas de Puerto Rico de 1994, 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 1994, as amended, and its regulations.

Fecha - Date _____ **Título -** Title _____ **Firma del Agente Retenedor, Representante u Oficial Autorizado** Signature of Withholding Agent, Representative or Authorized Official _____

SELLO NOTARIAL NOTARY SEAL

Núm. Affidávit _____ Affidavit No.

Jurado y suscrito ante mí por _____ Sworn and subscribed before me by, **mayor de edad,** _____ of legal age, **[profesión] y residente de** _____ [occupation] and resident of,

_____, **por quien doy fe de conocer personalmente o haber identificado por medio de** _____ personally known to me or identified by means of, **en** _____ at,

_____, **hoy día** ____ **de** _____ **de** _____. this day of of

Título - Title _____ **Firma del Oficial que Administra el Juramento -** Signature of Officer Administering the Oath _____

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 Identificación Patronal** - Employer Identification Number	**Número de Registro** - Registration Number
Marque si es empleado por cuenta propia Check if self-employed ☐	**Dirección** - Address **Código Postal** - Zip Code	**Firma del Especialista** - Specialist's Signature	**Fecha** - Date

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

Rev. 10 sep 10

INSTRUCCIONES GENERALES FORMULARIO 480.30

¿QUIEN DEBE RENDIR ESTA PLANILLA?

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

Las tasas de retención en vigor bajo las disposiciones del Código de Rentas Internas de Puerto Rico de 1994, según enmendado (Código), son las siguientes:

- Individuos o fiduciarios ciudadanos de los Estados Unidos no residentes 20%
- Individuos o fiduciarios extranjeros no residentes 29%
- Corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico 29%
- Venta de propiedad por extranjeros no residentes 25%
- Venta de propiedad por ciudadanos de los Estados Unidos no residentes 10%
- Venta de propiedad por corporaciones o sociedades extranjeras no dedicadas a industria o negocio en Puerto Rico 25%
- Ingreso proveniente de dividendos de corporaciones o beneficios de sociedades 10%

Una contribución de 29% debe ser deducida y retenida de los intereses sobre cualquier utilidad, cuyo dueño sea desconocido por el agente retenedor.

Las disposiciones para la retención no aplican a los siguientes pagos: intereses sobre depósitos con personas dedicadas al negocio bancario pagados a personas no dedicadas a negocios en Puerto Rico; intereses exentos de tributación bajo las disposiciones de la Sección 1022(b)(4) del Código; intereses, dividendos, participación en beneficios de sociedades y rentas pagadas a compañías de seguros de vida extranjeras y bancos de ahorros extranjeros; remuneración por concepto de pensión por servicios prestados; e intereses pagados a personas no relacionadas.

ESPECTACULOS PUBLICOS - Toda persona que opere un negocio de espectáculos, funciones o exhibiciones públicos y que tenga la obligación de deducir y retener alguna contribución en el origen de acuerdo con las Secciones 1147 y 1150 del Código, **rendirá esta planilla y pagará la contribución el día siguiente a la celebración de cada espectáculo, función o exhibición público.**

INSTRUCCIONES ESPECIFICAS

Es importante incluir el número de identificación patronal o seguro social a los fines de procesar esta planilla. En la Parte I, desglosará, según la clase de ingreso, la cantidad pagada, contribución retenida y contribución depositada. En la columna de cantidad pagada anotará los pagos efectuados durante el año por cada clase de ingreso informado en el Formulario 480.6C. En la Parte II, detallará la cantidad pagada, la contribución retenida y la contribución depositada mensualmente. En la Columna D anote la diferencia entre las Columnas B y C. **Cualquier contribución depositada en exceso la reclamará como crédito en el próximo año. Si tiene algún balance a pagar, incluirá el pago correspondiente con sus intereses y recargos con esta planilla, acompañado del Cupón de Depósito (Formulario 480.31 ó 480.32, según aplique).**

RADICACION Y PAGO

El pagador o agente retenedor **rendirá** esta planilla a base de año natural no más tarde del 15 de abril del año siguiente y pagará aquella parte de la contribución que no haya sido depositada, usando el Cupón de Depósito correspondiente. La planilla se rendirá en cualquier Colecturía de Rentas Internas o se enviará por correo al: DEPARTAMENTO DE HACIENDA, PO BOX 9022501, SAN JUAN PR 00902-2501.

Toda persona obligada a deducir y retener cualquier contribución sobre ingresos bajo las Secciones 1147 y 1150 del Código, **depositará** la contribución deducida y retenida durante un mes natural, pero solamente si excede de $200, **no más tarde del día 15 del mes siguiente al cierre de dicho mes natural**. Para hacer este pago utilizará el Cupón de Depósito correspondiente.

PENALIDADES

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

GENERAL INSTRUCTIONS FORM 480.30

WHO MUST FILE THIS RETURN?

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

The withholding rates in effect under the Puerto Rico Internal Revenue Code of 1994, as amended (Code), are the following:

- Nonresident United States citizens individuals or fiduciaries 20%
- Nonresident alien individuals or fiduciaries 29%
- Foreign corporations or partnerships not engaged in trade or business within Puerto Rico 29%
- Sale of property by nonresident aliens 25%
- Sale of property by nonresident citizens of the United States 10%
- Sale of property by foreign corporations or partnerships not engaged in trade or business within Puerto Rico ... 25%
- Income from dividends of corporations or partnerships benefits 10%

A tax of 29% must be deducted and withheld from the interest upon any security, whose owner is unknown to the withholding agent.

The withholding provisions do not apply to the following payments: interest on deposits with persons engaged in the banking business paid to persons not engaged in business within Puerto Rico; tax exempt interest under the provisions of Section 1022(b)(4) of the Code; interest, dividends, share in partnership profits and rents paid to foreign life insurance companies and to foreign savings banks; pension remuneration for services rendered; and interest paid to non related persons.

PUBLIC SHOWS - Every person operating public shows, functions or exhibition business that is required to deduct and withhold any tax at source under Sections 1147 and 1150 of the Code, **shall file this return and pay the tax the day after each public show, function or exhibition was held.**

SPECIFIC INSTRUCTIONS

It is important to indicate the employer identification or social security number in order to process this return. In Part I, you must detail for each type of income, the amount paid, tax withheld and tax deposited. In the column for the amount paid, enter the payments made during the year for each type of income reported on Form 480.6C. In Part II, you must detail the amount paid, tax withheld and tax deposited monthly. In Column D, enter the difference between Columns B and C. **Any tax deposited in excess will be claimed as a credit for next year. If there is a balance due, the payment with interest and surcharges must be included with this return, along with the Deposit Coupon (Form 480.31 or 480.32, as applicable).**

FILING AND PAYMENT

The payer or withholding agent **shall file** this statement on a calendar year basis on or before April 15 of the following year and pay the tax which has not been deposited, using the corresponding Deposit Coupon. The return must be filed at any Internal Revenue Collections Office or mailed to: DEPARTMENT OF THE TREASURY, PO BOX 9022501, SAN JUAN PR 00902-2501.

Every person required to deduct and withhold any income tax under Sections 1147 and 1150 of the Code, **shall deposit** the tax deducted and withheld during a calendar month, but only if it exceeds $200, **no later than the 15th day of the month following the close of the calendar month.** To make this payment you must use the corresponding Deposit Coupon.

PENALTIES

In case that any person fails to file this return within the time prescribed, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the tax: 5%, if the failure is for not more than 30 days, and an additional 10% for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25% in the aggregate, in addition to other penalties imposed by the Code.

Magnetic Media Transmittal Form
For Tax Year 2010
(Use only for one withholding agent)

INFORMATIVE RETURNS

Mail the CD and this Form to:

Department of the Treasury
PO Box 9022501
San Juan, Puerto Rico 00902-2501

or

Bring the CD and this Form to:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, Puerto Rico 00902

SUBMITTER INFORMATION

EIN: _____

Name: _____

Phone: _____

Address: _____
_____
_____

Date Submitted: _____

Any inquiries may be directed to:

Submitter/Contact Person: _____

Submitter/Contact Phone: _____

Indicate the EIN and Name of the Withholding Agent included in the CD (if more than two attach a schedule):

EIN	Name
_____	_____
_____	_____

Indicate which Forms are contained in the enclosed CD:

_____ **480.5**

_____ **480.6A**
_____ **480.6B**
_____ **480.6B.1**
_____ **480.6C**
_____ **480.6D**

_____ **480.7**
_____ **480.7A**
_____ **480.7B**
_____ **480.7C**
_____ **480.30**

Indicate if the CD contains an:

___ **Original File** ___ **Amended File** ___ **Corrected File**

The following CDs are enclosed:

_____ CDs
(Number of CDs)

CD Number	Sequence	Number of Records
_____	_1_ of ___	_____
_____	___ of ___	_____

Official Use Only

Received by:_____ Date: _____/_____/_____
MM DD YY

Quantity received:
_____ CDs

Date referred to Production Control Section Date: _____/_____/_____
MM DD YY