

# Informative returns reporting requirements in Puerto Rico

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The Puerto Rico Treasury Department (PRTD) has issued the Informative Bulletin 17-06 announcing changes on informative returns reporting requirements for taxable year 2017.



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## Significant changes

The most important changes in 2017 reporting requirements are the inclusion in Forms 480.6A on payments made and that are not subject to withholding in excess of \$1,500 to those that comply with one of the exemptions established in Section 1062.03(b) of the Code. A box code field was added to the tax return to present the applicable exemption.

The exemptions codes are detailed as follows:

- a. payments made to hospitals, clinics, homes for terminally ill patients, homes for the elderly, and institutions for disabled persons.
- b. payments made to exempt organizations.
- c. earnings or profit generated by direct salespersons for the sale of consumer products.
- d. payments made to contractors or subcontractors for construction work.
- e. payments for services to a bona fide farmer provided by Section 1033.12.
- f. payments made directly or through agents, representatives or other intermediaries, to an eligible carrier.
- g. payments made by an eligible carrier to a not-for-profit entity for purpose of bookkeeping, recording, reporting and collection of air or sea transportation ticket sales and other related services.
- h. payments for ecclesiastic services rendered by priests or other ministers of the gospel, including Hebrew rabbis.
- i. payments for services rendered by drivers of transportation companies, according to AD No. 16-16.
- j. payments for services rendered by a member of a controlled group of corporations or group of related entities.
- k. payments for services rendered not subject to withholding, as provided by the Secretary through an Administrative Determination, Circular Letter or Informative Bulletin.

In Forms 480.6B a box field was added to detailed reimbursed expenses included on payments made for services rendered by individuals and payments made for services rendered by partnerships and corporations.

In the case of payments for services rendered made to an individual who has an employer identification number, you must include such identification number and the amount paid in box 1, as payments for Services Rendered by individuals.

Remember that for taxable year 2017 it is required to have the waiver certificate number when filing Forms 480.6B.

Links:

Informative Bulletin 17-06

[Informative Returns Electronic Filing Requirements for Tax Year 2017](#)

Informative Bulletin 18-02

[Boletín Informativo de Rentas Internas NÚM. 18-02](#)

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