



# Changes to 2019 Withholding Statements Forms and Informative Returns

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On September 4, 2019, the Puerto Rico Treasury Department issued Informative Bulletin 19-09 to notify the changes made to Forms 499R-2/W-2PR and Informative Returns for tax year 2019.



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## What's New

### • Forms 499R-2/W-2PR – Withholding Statements

- Two new boxes were added in the general information section to indicate if the remuneration includes payments for the following payments:
  - Services provided in agricultural work – Option C
  - Services provided by a church minister or a member of a religious order – Option D

### • Forms 480.6A – Informative Return – Other Income not Subject to Withholding

- The boxes related to payments made to professional services were eliminated and these payments must be reported in a new informative return of services rendered (Form 480.6SP)
- The boxes related to payments made for advertising, insurance premiums, telecommunication services, internet access and cable or satellite television were eliminated, and they must be reported in a new informative return of services provided by each of the concepts mentioned above (Form 480.7E).
  - in accordance with the provisions of section 1063.16 of the Code, this informative return (Form 480.7E) was created for all entities dedicated to provide telecommunications services, internet access services or cable or satellite television services in Puerto Rico or receive payments for advertisements or Insurance premiums must report the total payments received during the year.
- New boxes were added to report the total amount paid during the year for the following concepts:
  - electric power
  - water and sewage
  - professional association fees

- continuing Education for Professions and Trades
  - Homeowners Association Fees
- **Forms 480.6B & 480.6B.1 – Informative Return – Other Income Subject to Withholding and Annual Reconciliation Statement of Other Income Subject to Withholding**
  - The boxes related to payments made to professional services were eliminated and these payments must be reported in a new informative return of services rendered (Form 480.6SP)
- **Forms 480.6C & 480.30 – Informative Return – Payments to Non-residents or for Services from Sources Outside of Puerto Rico and Non-resident Annual Return for Income Tax Withheld at Source**
  - New box was added for payments no subject to withholding (Box 14) to report the total payments made to non-resident aliens, trusts or foreign corporations or partnerships not engaged in the trade or business in Puerto Rico not subject to withholding. In the case that such payments were for services rendered outside of Puerto Rico, it must be marked in the corresponding box.
- **New Forms 480.6SP & 480.6SP.2 – Informative Return – Services Rendered and Annual Reconciliation Statement of Services Rendered**
  - For 2019, these new forms were created to report payment for services rendered, which were reported on Forms 480.6A & 480.6B. The total tax withheld reported on forms 480.6SP & 480.6SP.2 that are filed in the year must be equal to the tax withheld reported on all forms 480.6SP-1(Quarterly Return of Tax Withheld on Payments for Services Rendered) filed during the year.

### Filing Reminders

- All transactions related withholding taxes will be managed electronically through the Internal Revenue Integrated System (SURI).
- The Department will not accept forms printed without the confirmation number (handwritten or typed confirmation numbers on the forms) will automatically invalidate the forms.
- The Department of the Treasury has required the electronic filing of Form AS 2727 “Request of Extension of Time to File the Withholding Statement (W-2PR) and Reconciliation Statement of Income Tax Withheld (499R-3). The electronic application will be available through SURI. Filings in paper form, via fax, mail or any other method will be considered as not filed.
- The social security wage base for tax year 2019 is \$132,900.

Links:

[Informative Bulletin 19-09](#)

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