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# Electronic filing requirements for 2019 Informative Returns

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The Puerto Rico Treasury Department has issued Publication 19-03 with the electronic filing requirements for Informative Returns for the tax year 2019.



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## What's New

- **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 Nonresidents or for Services from Sources Outside of Puerto Rico and Nonresident 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 the year 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**

- The Department does not assign control numbers, the control number will be assigned by the payer on submission.
- The Department will not accept forms printed without the confirmation number (handwritten or typed confirmation numbers on the forms) will automatically invalidate the forms.
- If the taxpayer uses substitute forms for the informative returns filing, it must request an authorization from the Forms and Publications Division not later than January 2, 2020.
- Filing deadlines

<b>Forms</b>	<b>Due Dates</b>
480.7A, 480.7D and 480.5	January 31, 2020
480.6A, 480.6B, 480.6D, 480.6B.1, 480.6G, 480.6SP, 480.6SP.2, 480.7E and 480.5	February 28, 2020
480.6C, 480.30 and 480.5	April 15, 2020

- Forms must be submitted by the applicable deadline; there is no extension on the filing due date of informative returns.

Links:

Publication 19-03

[http://hacienda.gobierno.pr/sites/default/files/publicaciones/2019/11/publication\\_19-03.pdf](http://hacienda.gobierno.pr/sites/default/files/publicaciones/2019/11/publication_19-03.pdf)

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