

Type of Income	Instructions	Subject to Disclosure	Subject to Withholding	- % - (Withholdings must be remitted by the 15th of the following month)	Subject to B2B (Use Tax)	Informative Return Form Num. (2020)	Box Number	Year End Reporting Due Date
Services Provided by Individual	Payments to PR-Residents for work performed physically in PR subject to withholding (If the provider has a Partial Waiver on hand; change the Withholding percent to 6%)	Yes	Yes	10% or 6% (in excess of \$500 each year)	-	480.6SP	3	2/28
	Payments to PR-Residents for work performed physically in PR not subject to withholding. Provider with a Total Waiver on hand (Change the Withholding percent to 0%)	Yes	No	0	-	480.6SP	1	2/28
Services Provided by Corporation	Payments to Corporations with PR address for work performed physically in PR subject to withholding (If the provider has a Partial Waiver on hand; change the Withholding percent to 6%)	Yes	Yes	10% or 6% (in excess of \$500 each year)	-	480.6SP	4	2/28
	Payments to Corporations with PR address for work performed physically in PR not subject to withholding. Provider with a Total Waiver on hand (Change the Withholding percent to 0%)	Yes	No	0	-	480.6SP	2	2/28
Services Provided by Individual-US Resident	Payments to US residents for work performed physically in PR	Yes	Yes	20 %	-	480.6C	2	4/15
	Payments to US residents for work performed outside PR, subject to B2B	Yes	No	0	4 %	480.6C	14	4/15
Services Provided by Corporation-US Address	Payments to US corporations for work performed physically in PR	Yes	Yes	29 %	-	480.6C	2	4/15
	Payments to US corporations for work performed outside PR, subject to B2B	Yes	No	0	4 %	480.6C	14	4/15
Services Provided by Foreign Residents	Payments to foreign residents for work performed physically in PR	Yes	No	29 %	-	480.6C	2	4/15
	Payments to foreign residents for work performed outside of PR subject to B2B	Yes	No	0	4 %	480.6C	14	4/15
Interests	Interests under Section 1023.04 not subject to withholdings	Yes	No	0	-	480.6A	2	2/28
	Interests under Section 1023.05(b) not subject to withholdings	Yes	No	0	-	480.6A	3	2/28
	Other Interests not subject to withholdings	Yes	No	0	-	480.6A	4	2/28
	Interests under Section 1023.04 (except IRA and Educational Contribution Account) subject to withholdings	Yes	Yes	10 %	-	480.6B	4	2/28
	Interests under Section 1023.05(b) subject to withholdings	Yes	Yes	10 %	-	480.6B	5	2/28
	Interests paid to a US Resident	Yes	Yes	20 %	-	480.6C	10	4/15
	Interests paid to a Foreign Resident	Yes	Yes	29 %	-	480.6C	10	4/15
	Interest paid upon Obligations from the United States Government	Yes	Yes		-	480.6D	6	2/28
	Interest upon Obligations from the Government of Puerto Rico	Yes	Yes		-	480.6D	7	2/28
	Interest upon Certain Mortgages	Yes	Yes		-	480.6D	8	2/28
	Interest on bonds, notes or other obligations under Section 6070.56(h) of Act 60-2019	Yes	Yes		-	480.6D	9	2/28
	Other Interest Subject to Alternate Basic Tax as provided by Section 1021.02 of The Code	Yes	Yes		-	480.6D	10	2/28
Other Interest Not Subject to Alternate Basic Tax as provided by Section 1021.02 of The Code	Yes	No	0	-	480.6D	11	2/28	
Dividends	Dividends paid not subject to withholding	Yes	No	0	-	480.6A	5	2/28
	Dividends Subject to 15%: Any dividend distribution made by a domestic or foreign corporation, which income from sources within Puerto Rico is at least 80% of the gross income derived during the 3 years prior to the date in which the dividend was declared	Yes	Yes	15 %		480.6B	2	2/28
	Dividends Subject to Preferential Rate under Special Act:	Yes	Yes	Preferential Rate		480.6B	3	2/28
	Dividends from Industrial Development Income (Act 8 of January 24, 1987)	Yes	Yes	Exemption Decree Rate		480.6B	7	2/28
	Eligible Dividends under Act 14-2017, as amended: Include any eligible taxable dividend distribution issued by a Medical Services Business on behalf of a Qualified Physician for professional medical services rendered, computed according to the provisions of the Code, that are not exempt under Article 5 of Act 14-2017, as amended or Section 2022.04(a)(1)(ii) of Act 60-2019, as amended.	Yes	No	0		480.6B	8	2/28
	Dividends Subject to 10% under Section 1062.11 paid to a Foreign Corporation	Yes	Yes	10 %		480.6C	5	4/15
	Dividends Subject to 15% under Section 1062.08 paid to a Foreign Individual	Yes	Yes	15 %		480.6C	6	4/15
	Dividends Subject to Preferential Rate under Special Act paid to a non resident	Yes	Yes	Preferential Rate		480.6C	7	4/15
	Dividends from Domestic Cooperative Associations	Yes	No	0		480.6D	12	2/28
	Dividends from an International Insurer or Holding Company of the International Insurer pursuant to Section 2042.02(a) (4) of Act 60-2019	Yes	No	0		480.6D	13	2/28
	Dividends from Exempt Businesses entities that have a tax exemption grant under any tax incentives act that is in force at the date of distribution, including dividends or benefits distributed by an exempt business that has a tax exemption decree under Act 135-1997	Yes	No	0		480.6D	14	2/28
	Eligible Dividends under Act 14-2017 distributed by a Medical Services Business on behalf of a qualified physician for professional medical services rendered	Yes	No	0		480.6D	15	2/28
Dividends from exempt business under Section 6070.56(e) of Act 60-2019	Yes	No	0		480.6D	16	2/28	
Other Dividends Subject to Alternate Basic Tax as provided by Section 1021.02 of the Code	Yes	No	0		480.6D	17	2/28	
Other Dividends Not Subject to Alternate Basic Tax as provided by Section 1021.02 of the Code	Yes	No	0		480.6D	18	2/28	
Rents	Payments for rents, premiums, annuities and other fixed or determinable income made to an individual during the year	Yes	No	0	-	480.6A	1	2/28
	Payments for rents to nonresident persons related to the leasing of personal or real property located in Puerto Rico	Yes	No	0	-	480.6C	11	4/15
	Rent from Residential Property under Act 132-2010	Yes	No	0	-	480.6D	5	2/28
Judicial or Extrajudicial Indemnization	Payments made by employers, insurance companies or any other person required to make payments for indemnification under a Court judgment or under an extrajudicial claim	Yes	Yes	7 %	-	480.6B	1	2/28
Non-Reportable Wages in W2-Foreign Employee	Salaries or wages paid to a nonresident alien individual for services rendered in Puerto Rico as an employee	Yes	No	29 %	-	480.6C	1	4/15
Royalties	Payments Not Subject to Withholding for the use or privilege of using an intangible asset such as patents, copyrights, goodwill, franchises, licenses or other property of similar nature	Yes	No	0	-	480.6A	8	2/28
	Payments Subject to Withholding for the use or privilege of using an intangible asset such as patents, copyrights, goodwill, franchises, licenses or other property of similar nature	Yes	Yes	29 %		480.6C	8	4/15
	Royalties Subject to Special Rate under Incentives Acts			Incentive Act Rate		480.6D	9	2/28
Commissions	Same as Service Provider categories	Yes	Yes	10% (in excess of \$500 each year)	-	480.6SP		2/28
Debt Discharge	Payments considered taxable by the financial institution or creditor, as established by Administrative Determination No. 16-14	Yes	No	0	-	480.6A	7	2/28
	Payments considered exempt by the financial institution or creditor, as established by Administrative Determination No. 16-14.(Bankruptcy, Student Loan, Mortgage Loan on Qualified Residence)	Yes	No	0		480.6D	19	2/28

<b>Federations Sport Teams Remuneration</b>	Payments to a resident individual for compensation received for personal services rendered in Puerto Rico as an employee or independent contractor from any member team of international associations or federations or associations or entities affiliated to those teams. That is, payments made to players, managers and technical personnel member of these associations or federations	Yes	Yes	10 %	-	480.6B	4	2/28
	Payments to a nonresident individual for compensation received for personal services rendered in Puerto Rico as an employee or independent contractor from any member team of international associations or federations or associations or entities affiliated to those teams. That is, payments made to players, managers and technical personnel member of these associations or federations	Yes	Yes	20 %	0	480.6C	3	4/15
<b>Insurance Premiums Paid</b>	Insurance Premiums paid for property, contingency and public liability insurance directly related to your industry or business operation (except contributions to health or accident plans)	Yes	No	0	-	480.7E	1	No later than the due date to file the income tax return, including any extension of time
<b>Telecomunacations Services</b>	Payments for telecommunication services, as defined in Section 4010.01(kk) of the Code, directly related to your industry or business operation	Yes	No	0	-	480.7E	2	No later than the due date to file the income tax return, including any extension of time
<b>Advertising Services</b>	Payments for advertising, promotion, publicity and marketing directly related to your industry or business operation	Yes	No	0	-	480.7E	3	No later than the due date to file the income tax return, including any extension of time
<b>Internet and Cable or Stellite TV</b>	Payments for internet access service and cable or satellite television services directly related to your industry or business operation	Yes	No	0	-	480.7E	4	No later than the due date to file the income tax return, including any extension of time
<b>Public Shows</b>	Payments to a nonresident person in the conduct of any form of public show, performance or exhibition	Yes	No	0	-	480.6C	12	4/15
<b>Sale of Property</b>	Include in this box the gross income paid to a nonresident person in the sale of any personal o real property located in Puerto Rico	Yes	No	0	-	480.6C	4	4/15
<b>Professional Associations Fees</b>	Payments to professional associations for tuition fees for the benefit of the taxpayer or its employees	Yes	No	0	-	480.6A	10	2/28
<b>Homeowners Associations Fees</b>	Payments to homeowners associations for maintenance fees with respect to the facilities used in your industry or business	Yes	No	0	-	480.6A	11	2/28
<b>Virtual and Tech Tools and Other Subscriptions</b>	Payments for licenses and subscriptions for the use of programs, platforms, applications and information systems, among others, including the amount paid for subscriptions that allow the access to wholesale establishments (membership clubs) and electronic or printed publications used in the operation of your industry or business	Yes	No	0	-	480.6A	9	2/28
<b>Qualified Disaster Aid Pmts. Under Sec.1031.01(b)16</b>	Payments to an individual who has provided services as an independent contractor, and the payment was made in order to provide assistance and support in the process of repairing, mitigate, or compensate any damage or loss suffered by said individual as a consequence of a Disaster Declared by the Governor of Puerto Rico pursuant to Section 1031.01(b)(16) of the Code	Yes	No	0	-	480.6D	20	2/28
<b>Debt Cancel and Subsidies Article 5(I)Act 57-2020</b>	Payments for debt cancellation and for any federal subsidy or stimulus under the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), under any other federal legislation that is paid in relation to COVID-19 or under any state subsidy or stimulus granted as a result of COVID-19	Yes	No	0	-	480.6D	21	2/28
<b>Bundles (480.7E - Line 5)</b>		Yes	No	0	-	480.7E	22	No later than the due date to file the income tax return, including any extension of time