

September 20, 2019

## Tax Update

### *New Informative Returns for 2019 Published by the Puerto Rico Treasury Department*

Pursuant to Informative Bulletin of Internal Revenue No. 19-09 issued by the Puerto Rico Department of the Treasury ("Treasury"), the following informative returns have been newly published by Treasury for use by employers, withholding agents, and return specialists in the services, sales, insurance, and communications industries:

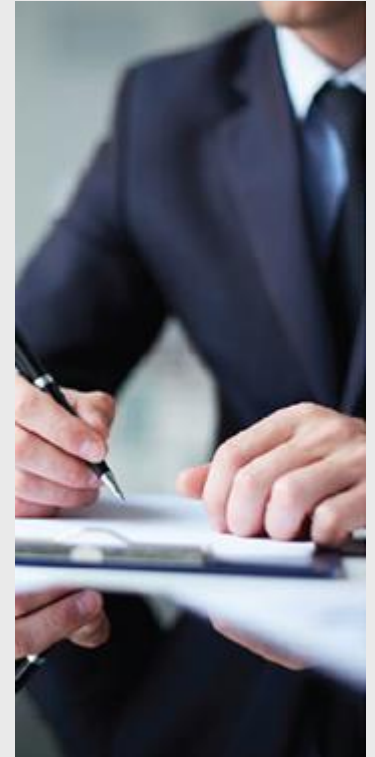
1. Form 480.6SP – Informative Return for Services Rendered.
2. Form 480.6SP.2 – Annual Reconciliation Statement for Services Rendered.
3. Form 480.6E – Informative Return for Sales by Mail.
4. Form 480.6G – Informative Return for Electronic Transactions.
5. Form 480.7E – Informative Return for Advertisements, Insurance Primes, Telecommunication Services, and Internet and Television Access Through Cable or Satellite.

As a result of the publishing of these new informative returns, previously published Forms 499R-2/W-2PR, 480.6A, 480.6B, 480.6B.1, 480.6C, 480.30, 480.6D, 480.7B.1, and 480.7C.1 were amended taking into account the information now requested in the new forms.

All the forms mentioned above must be electronically filed through the *Unified System of Internal Revenue* ("SURI" for its Spanish acronym) pursuant to Circular Letter of Internal Revenue No. 18-17. Once filed, two copies of the withholding statement or informative return, as applicable, shall be furnished to the person receiving the reported payment, as previously established under Circular Letter of Internal Revenue No. 16-11.

This communication is for information purposes only and does not constitute legal advice. This communication may be based on authorities that are subject to change and is not a substitute for professional advice or services. You should consult a qualified professional advisor before taking any action based on the information herein. This communication does not create an attorney-client relationship between Reichard & Escalera and the recipient.

[Unsubscribe.](#)



For more information on this Legal Update, please contact:

**Carlos E. Serrano**

[cserrano@reichardescalera.com](mailto:cserrano@reichardescalera.com)  
787.777.8815

**Alba I. Joubert Pereira**

[ajoubert@reichardescalera.com](mailto:ajoubert@reichardescalera.com)  
787.777.8825

**Ernesto Zayas-García**

[ezayas@reichardescalera.com](mailto:ezayas@reichardescalera.com)  
787.777.8813

**Melba Benítez Rivera**

[mbenitez@reichardescalera.com](mailto:mbenitez@reichardescalera.com)  
787.777.8888