

**Government of Puerto Rico
Department of the Treasury**

PUBLICATION 22-03

**DEVELOPER GUIDE
INFORMATIVE RETURNS**

**ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2022**

**Analysis and Programming Division
Rev. November 17, 2022**



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IMPORTANT INFORMATION

The purpose of this Publication is to provide the electronic transfer filing instructions for the following Informative Returns Forms:

| | | | |
|----------|---------------------|---|-----------|
| | Form 480.6A | Informative Return – Other Income Not Subject to Withholding | Exhibit A |
| | Form 480.6B | Informative Return – Other Income Subject to Withholding | Exhibit B |
| | Form 480.6C | Informative Return – Payments to Nonresidents or for Services from Sources Outside of Puerto Rico | Exhibit C |
| | Form 480.6D | Informative Return – Exempt and Excluded Income and Exempt Income Subject to Alternate Basic Tax | Exhibit D |
| MODIFIED | Form 480.7 | Informative Return – Individual Retirement Account | Exhibit E |
| | Form 480.7A | Informative Return – Mortgage Interests | Exhibit F |
| | Form 480.7B | Informative Return – Educational Contribution Account | Exhibit G |
| MODIFIED | Form 480.7C | Informative Return – Retirement Plans and Annuities | Exhibit H |
| | Form 480.7D | Informative Return – Automobile Lease Payments | Exhibit I |
| | Form 480.6SP | Informative Return – Services Rendered | Exhibit J |
| | Form 480.6G | Informative Return – Transactions Made by Electronic Means | Exhibit K |
| | Form 480.7E | Optional Informative Return – Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services | Exhibit L |
| | Form 480.7F | Annual Return of Payments Received for Advertising, Insurance Premiums, Telecommunication, Internet Access and Cable or Satellite Television Services | Exhibit M |
| MODIFIED | Form 480.7G | Informative Return - Tuition Statement for the American Opportunity Tax Credit | Exhibit N |
| MODIFIED | Form 480.5 | Summary of the Informative Returns | Exhibit O |



| | | | |
|----------|-----------------------|---|-----------------------|
| MODIFIED | Form 480.6B.1 | Annual Reconciliation Statement of Other Income Subject to Withholding | Exhibit P |
| MODIFIED | Form 480.30 | Nonresident Annual Return for Income Tax Withheld at Source | Exhibit Q |
| MODIFIED | Form 480.7B.1 | Annual Reconciliation Statement of Tax Withheld from Individual Retirement Accounts and Educational Contribution Accounts | Exhibit R & Exhibit S |
| MODIFIED | Form 480.7C.1 | Annual Reconciliation Statement of Tax Withheld from Retirement Plans and Annuities | Exhibit T |
| MODIFIED | Form 480.6SP.2 | Annual Reconciliation Statement of Services Rendered | Exhibit U |



**Department of the Treasury
Tax System: SURI**

Since December 10, 2018, all transactions related to withholding taxes are managed electronically through our Internal Revenue Integrated System, also known as SURI, for its Spanish acronym. SURI is the online tax program portal of the Department of Treasury (“Department”) that incorporates all taxes administered by the Department into an integrated system.

Users of this Publication

Payers, withholding agents, recipients, or payees (payers) submitting Informative Returns Form by text file.

Mandatory Electronic Filing

You must submit all filings of Informative Returns electronically through SURI using EFINFPR format.

Register Online

If you do not currently have an account in SURI, you must register; if you do have an account, you must update your registration for withholding. To do either, access www.suri.hacienda.pr.gov.

Control Number

The payer will generate and assign control numbers for the Informative Returns forms. Control numbers must be 9 digits and must be unique for the payer, form type, and tax year.

Note: Please refer to Filing Reminders Section, Part II for new information.

**Provide to the Payee,
Borrower, Beneficiary,
Contributor, or Payer**

You are responsible for providing a copy of the form within the next 7 calendar days, counted from the due date established by the Code for its filing with the Department, **or electronically, if the payer complies with the requirements established in Internal Revenue Circular Letter No. 16-11.**

You Must Keep

You must keep one (1) record for each payee, borrower, beneficiary, contributor, or payer for a minimum of 10 years.

Rejected Submissions

Files will be rejected if they do not meet the technical specifications outlined in this publication.

File Early

You must submit a compliant and error free file by the due date. We suggest you file early to allow time to correct any errors should your submission be rejected.

Penalties will Apply

Penalties for each informative will be applied if you fail to file by the due date (Please refer to the instructions of the forms).

File Processing Timeframe

Submissions are processed in batch at the end of every business day. Confirmation will be sent once processing is complete.



Confirmation Number

Once your submission has been processed (after nightly batch), you will receive a notification that the filing confirmation is ready to be viewed in SURI. You will receive a confirmation number for your submission that is (10) digits long preceded by a letter. Your confirmation number will consist of (11) characters.

WHAT IS NEW?

I. Modified Forms

1. Form 480.7 (Exhibit E)

A. Additions

- The “Acquisition or Construction - First Principal Residence” field (location 913-913) **was added**.

B. Modifications

- The “Filler” (location 914-2351) - Fill with spaces (**Required**).

C. Deletions

- No deletions were made to this form.

2. Form 480.7C (Exhibit H)

A. Additions

- The “Qualified Keogh Plan” field (location 1043-1043) **was added (Required)**.

B. Modifications

- The “Filler” (location 1044-2330) - Fill with spaces (**Required**).

C. Deletions

- No deletions were made to this form.

3. Form 480.7G (Exhibit N)

A. Additions

- No additions were made to this form.

B. Modifications

- For “Student’s Information” line, “Identification Number” **changed to** “Social Security Number” on **Form**, field (location 238-248) **(Required)**.
- The “Student’s ID Type Code” **changed to** “2” = SSN, “4” = ITIN, field (location 237-237) **(Required)**.
- The “Student’s ID” **changed to** “2” = SSN, “4” = ITIN, field (location 238-248) **(Required)**.
- The “Student’s ID Type Original” **changed to** “2” = SSN, “4” = ITIN, field (location 2434-2434).
- The “Student’s ID Original” **changed to** “2” = SSN, “4” = ITIN, field (location 2435-2445).

C. Deletions

- No deletions were made to this form.

4. Form 480.5 (Exhibit O)

A. Additions - **Specialist’s Information**

- The “Specialist Paid for Preparation” field (location 215-215) **was added (Required)**.
- The “Specialist Self Employed” field (location 216-216) **was added (Required)**.
- The “Registration Number” field (location 217-223) **was added (Required)**.
- The “Name of Firm or Business” field (location 224-253) **was added (Required)**.
- The “Specialist’s First Name” field (location 254-273) **was added (Required)**.
- The “Specialist’s Middle Name” field (location 274-274) **was added**.
- The “Specialist’s Last Name” field (location 275-304) **was added (Required)**.
- The “Specialist’s Mother’s Maiden Last Name” field (location 305-324) **was added**.

- The “Specialist Street 1” field (location 325-359) **was added (Required)**.
- The “Specialist Street 2” field (location 360-394) **was added**.
- The “Specialist Town” field (location 395-408) **was added (Required)**.
- The “Specialist State” field (location 409-410) **was added (Required)**.
- The “Specialist Zip-Code” field (location 411-415) **was added (Required)**.
- The “Specialist Zip-Code Extension” field (location 416-419) **was added**.

B. Modifications

- The “Filler” field (location 420-2445) - Fill with spaces **(Required)**.

C. Deletions

- No deletions were made to this form.

5. Form 480.6B.1 (Exhibit P)

A. Additions – **Specialist’s Information**

- The “Specialist Paid for Preparation” field (location 2214-2214) **was added (Required)**.
- The “Specialist Self Employed” field (location 2215-2215) **was added (Required)**.
- The “Registration Number” field (location 2216-2222) **was added (Required)**.
- The “Name of Firm or Business” field (location 2223-2252) **was added (Required)**.
- The “Specialist’s First Name” field (location 2253-2272) **was added (Required)**.
- The “Specialist’s Middle Name” field (location 2273-2273) **was added**.
- The “Specialist’s Last Name” field (location 2274-2303) **was added (Required)**.
- The “Specialist’s Mother’s Maiden Last Name” field (location 2304-2323) **was added**.
- The “Specialist Street 1” field (location 2324-2358) **was added (Required)**.
- The “Specialist Street 2” field (location 2359-2393) **was added**.
- The “Specialist Town” field (location 2394-2407) **was added (Required)**.
- The “Specialist State” field (location 2408-2409) **was added (Required)**.

- The “Specialist Zip-Code” field (location 2410-2414) **was added (Required)**.
- The “Specialist Zip-Code Extension” field (location 2415-2418) **was added**.

B. Modifications

- The “Filler” field (location 2419-2445) - Fill with spaces **(Required)**.

C. Deletions

- No deletions were made to this form.

6. Form 480.30 (Exhibit Q)

A. Additions – **Specialist’s Information**

- The “Specialist Paid for Preparation” field (location 2054-2054) **was added (Required)**.
- The “Specialist Self Employed” field (location 2055-2055) **was added (Required)**.
- The “Registration Number” field (location 2056-2062) **was added (Required)**.
- The “Name of Firm or Business” field (location 2063-2092) **was added (Required)**.
- The “Specialist’s First Name” field (location 2093-2112) **was added (Required)**.
- The “Specialist’s Middle Name” field (location 2113-2113) **was added**.
- The “Specialist’s Last Name” field (location 2114-2143) **was added (Required)**.
- The “Specialist’s Mother’s Maiden Last Name” field (location 2144-2163) **was added**.
- The “Specialist Street 1” field (location 2328-2362) **was added (Required)**.
- The “Specialist Street 2” field (location 2363-2397) **was added**.
- The “Specialist Town” field (location 2398-2410) **was added (Required)**.
- The “Specialist State” field (location 2411-2412) **was added (Required)**.
- The “Specialist Zip-Code” field (location 2413-2417) **was added (Required)**.

- The “Specialist Zip-Code Extension” field (location 2418-2421) **was added**.

B. Modifications

- The “Filler” field (location 2164-2197) - Fill with spaces **(Required)**.
- The “Filler” field (location 2422-2445) - Fill with spaces.

C. Deletions

- No deletions were made to this form.

7. Form 480.7B.1 – For 480.7 (Exhibit R)

A. Additions – **Specialist’s Information**

- The “Specialist Paid for Preparation” field (location 618-618) **was added (Required)**.
- The “Specialist Self Employed” field (location 619-619) **was added (Required)**.
- The “Registration Number” field (location 620-626) **was added (Required)**.
- The “Name of Firm or Business” field (location 627-656) **was added (Required)**.
- The “Specialist’s First Name” field (location 657-676) **was added (Required)**.
- The “Specialist’s Middle Name” field (location 677-677) **was added**.
- The “Specialist’s Last Name” field (location 678-707) **was added (Required)**.
- The “Specialist’s Mother’s Maiden Last Name” field (location 708-727) **was added**.
- The “Specialist Street 1” field (location 728-762) **was added (Required)**.
- The “Specialist Street 2” field (location 763-797) **was added**.
- The “Specialist Town” field (location 798-811) **was added (Required)**.
- The “Specialist State” field (location 812-813) **was added (Required)**.
- The “Specialist Zip-Code” field (location 814-818) **was added (Required)**.
- The “Specialist Zip-Code Extension” field (location 819-822) **was added**.

B. Modifications

- The “Filler” field (location 823-2454) - Fill with spaces.

C. Deletions

- No deletions were made to this form.

8. Form 480.7B.1 – For 480.7B (Exhibit S)

A. Additions – **Specialist’s Information**

- The “Specialist Paid for Preparation” field (location 570-570) **was added (Required).**
- The “Specialist Self Employed” field (location 571-571) **was added (Required).**
- The “Registration Number” field (location 572-578) **was added (Required).**
- The “Name of Firm or Business” field (location 579-608) **was added (Required).**
- The “Specialist’s First Name” field (location 609-628) **was added (Required).**
- The “Specialist’s Middle Name” field (location 629-629) **was added.**
- The “Specialist’s Last Name” field (location 630-659) **was added (Required).**
- The “Specialist’s Mother’s Maiden Last Name” field (location 660-679) **was added.**
- The “Specialist Street 1” field (location 680-714) **was added (Required).**
- The “Specialist Street 2” field (location 715-749) **was added.**
- The “Specialist Town” field (location 750-763) **was added (Required).**
- The “Specialist State” field (location 764-765) **was added (Required).**
- The “Specialist Zip-Code” field (location 766-770) **was added (Required).**
- The “Specialist Zip-Code Extension” field (location 771-774) **was added.**

B. Modifications

- The “Filler” field (location 775-2454) - Fill with spaces.

C. Deletions

- No deletions were made to this form.

9. Form 480.7C.1 (Exhibit T)

A. Additions – **Specialist’s Information**

- The “Specialist Paid for Preparation” field (location 690-690) **was added (Required)**.
- The “Specialist Self Employed” field (location 691-691) **was added (Required)**.
- The “Registration Number” field (location 692-698) **was added (Required)**.
- The “Name of Firm or Business” field (location 699-728) **was added (Required)**.
- The “Specialist’s First Name” field (location 729-748) **was added (Required)**.
- The “Specialist’s Middle Name” field (location 749-749) **was added**.
- The “Specialist’s Last Name” field (location 750-779) **was added (Required)**.
- The “Specialist’s Mother’s Maiden Last Name” field (location 780-799) **was added**.
- The “Specialist Street 1” field (location 800-834) **was added (Required)**.
- The “Specialist Street 2” field (location 835-869) **was added**.
- The “Specialist Town” field (location 870-883) **was added (Required)**.
- The “Specialist State” field (location 884-885) **was added (Required)**.
- The “Specialist Zip-Code” field (location 886-890) **was added (Required)**.
- The “Specialist Zip-Code Extension” field (location 891-894) **was added**.

B. Modifications

- The “Filler” field (location 895-2454) - Fill with spaces.

C. Deletions

- No deletions were made to this form.

10. Form 480.6SP.2 (Exhibit U)

A. Additions – **Specialist’s Information**

- The “Specialist Paid for Preparation” field (location 499-499) **was added (Required).**
- The “Specialist Self Employed” field (location 500-500) **was added (Required).**
- The “Registration Number” field (location 501-507) **was added (Required).**
- The “Name of Firm or Business” field (location 508-537) **was added (Required).**
- The “Specialist’s First Name” field (location 538-557) **was added (Required).**
- The “Specialist’s Middle Name” field (location 558-558) **was added.**
- The “Specialist’s Last Name” field (location 559-588) **was added (Required).**
- The “Specialist’s Mother’s Maiden Last Name” field (location 589-608) **was added.**
- The “Specialist Street 1” field (location 609-643) **was added (Required).**
- The “Specialist Street 2” field (location 644-678) **was added.**
- The “Specialist Town” field (location 679-692) **was added (Required).**
- The “Specialist State” field (location 693-694) **was added (Required).**
- The “Specialist Zip-Code” field (location 695-699) **was added (Required).**
- The “Specialist Zip-Code Extension” field (location 700-703) **was added.**

B. Modifications

- The “Filler” field (location 704-2454) - Fill with spaces **(Required).**

C. Deletions

- No deletions were made to this form.

FILING REMINDERS

The Department is not responsible for the method or program used to file the Informative Returns forms (programs of any service provider).

I. Confirmation Number

The Department will not accept Informative Returns forms printed without the confirmation number (handwritten or typed confirmation numbers on the forms will automatically invalidate the forms). The file must be uploaded, submitted, and processed to obtain the confirmation number from SURI.

Example of Electronic Filing Confirmation Number Box on Form 480.6A:

| <p>Formulario 480.6A Form Rev. 08.22</p> <p>AÑO CONTRIBUTIVO: 2022 TAXABLE YEAR:</p> | <p>GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO Departamento de Hacienda - Department of the Treasury</p> <p>DECLARACIÓN INFORMATIVA - OTROS INGRESOS NO SUJETOS A RETENCIÓN INFORMATIVE RETURN - OTHER INCOME NOT SUBJECT TO WITHHOLDING</p> <p><input type="checkbox"/> Enmendado - Amended: (DD / MM /AAAA)</p> | <div style="text-align: right; font-size: 2em; color: blue; border: 2px solid red; padding: 5px; width: 50px; margin: 0 auto;">←</div> <p>Número de Confirmación de Radicación Electrónica Electronic Filing Confirmation Number</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|------------------------------------|--------------------------------|--------------------|--|--|--|---|--|--|--|---|--|---|--|---|--|---|--|---|--|---|--|---|--|-----------------------------------|--|---|--|
| <p style="text-align: center; margin: 0;">INFORMACIÓN DEL PAGADOR - PAYER'S INFORMATION</p> | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Clase de Ingreso Type of Income</th> <th style="width: 20%;">Cantidad Pagada Amount Paid</th> </tr> </thead> <tbody> <tr><td>1. Rentas Rents</td><td></td></tr> <tr><td>2. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interests under Section 1023.04 (except IRA and Educational Contribution Account)</td><td></td></tr> <tr><td>3. Intereses bajo la Sección 1023.05(b) Interests under Section 1023.05(b)</td><td></td></tr> <tr><td>4. Otros Intereses (Vea instrucciones) Other Interests (See instructions)</td><td></td></tr> <tr><td>5. Dividendos (Vea instrucciones) Dividends (See instructions)</td><td></td></tr> <tr><td>6. Dividendos de Ganancia de Capital bajo la Sección 1112.01(c)(3) (Vea instrucciones) Capital Gain Distributions under Section 1112.01(c)(3) (See instructions)</td><td></td></tr> <tr><td>7. Condonación de Deuda Debt Discharge</td><td></td></tr> <tr><td>8. Regalías (Vea instrucciones) Royalties (See instructions)</td><td></td></tr> <tr><td>9. Pagos por Herramientas Virtuales y Tecnológicas y Otras Suscripciones Payments for Virtual and Technology Tools and Other Subscriptions</td><td></td></tr> <tr><td>10. Cuotas de Colegiación y Membresías de Asociaciones Profesionales Professional Associations Fees and Dues</td><td></td></tr> <tr><td>11. Cuotas de Mantenimiento Pagadas a Asociaciones de Residentes o Condómines Homeowners Association Fees Paid</td><td></td></tr> <tr><td>12. Otros Pagos Other Payments</td><td></td></tr> <tr><td>13. Rédito Bruto (Vea instrucciones) Gross Proceeds (See instructions)</td><td></td></tr> </tbody> </table> | | Clase de Ingreso Type of Income | Cantidad Pagada Amount Paid | 1. Rentas Rents | | 2. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interests under Section 1023.04 (except IRA and Educational Contribution Account) | | 3. Intereses bajo la Sección 1023.05(b) Interests under Section 1023.05(b) | | 4. Otros Intereses (Vea instrucciones) Other Interests (See instructions) | | 5. Dividendos (Vea instrucciones) Dividends (See instructions) | | 6. Dividendos de Ganancia de Capital bajo la Sección 1112.01(c)(3) (Vea instrucciones) Capital Gain Distributions under Section 1112.01(c)(3) (See instructions) | | 7. Condonación de Deuda Debt Discharge | | 8. Regalías (Vea instrucciones) Royalties (See instructions) | | 9. Pagos por Herramientas Virtuales y Tecnológicas y Otras Suscripciones Payments for Virtual and Technology Tools and Other Subscriptions | | 10. Cuotas de Colegiación y Membresías de Asociaciones Profesionales Professional Associations Fees and Dues | | 11. Cuotas de Mantenimiento Pagadas a Asociaciones de Residentes o Condómines Homeowners Association Fees Paid | | 12. Otros Pagos Other Payments | | 13. Rédito Bruto (Vea instrucciones) Gross Proceeds (See instructions) | |
| Clase de Ingreso Type of Income | Cantidad Pagada Amount Paid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Rentas Rents | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Intereses bajo la Sección 1023.04 (excepto IRA y Cuenta de Aportación Educativa) Interests under Section 1023.04 (except IRA and Educational Contribution Account) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Intereses bajo la Sección 1023.05(b) Interests under Section 1023.05(b) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Otros Intereses (Vea instrucciones) Other Interests (See instructions) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Dividendos (Vea instrucciones) Dividends (See instructions) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Dividendos de Ganancia de Capital bajo la Sección 1112.01(c)(3) (Vea instrucciones) Capital Gain Distributions under Section 1112.01(c)(3) (See instructions) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Condonación de Deuda Debt Discharge | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 10. Cuotas de Colegiación y Membresías de Asociaciones Profesionales Professional Associations Fees and Dues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11. Cuotas de Mantenimiento Pagadas a Asociaciones de Residentes o Condómines Homeowners Association Fees Paid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12. Otros Pagos Other Payments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13. Rédito Bruto (Vea instrucciones) Gross Proceeds (See instructions) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p style="text-align: center; margin: 0;">INFORMACIÓN DE QUIEN RECIBE EL PAGO - PAYEE'S INFORMATION</p> | <p>Envíe electrónicamente al Departamento de Hacienda. Entregue dos copias a quien recibe el pago. Conserve copia para sus récords. Send to Department of the Treasury electronically. Deliver two copies to payee. Keep copy for your records.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>FECHA DE RADICACIÓN: 28 DE FEBRERO, VEA INSTRUCCIONES FILING DATE: FEBRUARY 28, SEE INSTRUCTIONS</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

II. Control Numbers

The Department does not assign control numbers via text file. The control number will be assigned by the payer on submission. This number must consist of nine digits and cannot be repeated for the same payer, same form type, and same tax year. **Starting tax year 2019 the sequence from 90000000 to 99999999 will be reserved only for**



the use of the Department for all other submissions, excluding text file submissions.

III. Substitute Forms

Authorization is required to reproduce substitute forms of the Informative Returns. Authorization must be requested from the Forms and Publications Division no later than **January 3, 2023**. You may contact the Forms and Publications Division sending an email to Forms@hacienda.pr.gov.

IV. Filing Deadline

When is my file due?

| Form | Due Date |
|---|--|
| 480.7A, 480.7D and 480.5 | January 31, 2023 |
| 480.6A, 480.6B, 480.6B.1, 480.6D, 480.6G, 480.6SP, 480.6SP.2, 480.7F, 480.7G and 480.5 | February 28, 2023 |
| 480.6C, 480.30, and 480.5 | April 17, 2023 |
| 480.7, 480.7B, 480.7C, 480.7B.1, 480.7C.1, and 480.5 (See instructions of the Forms) | February 28, 2023 or November 30, 2023 |
| 480.7E and 480.5 | No later than the due date to file the return, including any extension of time |

All informative returns must be submitted by the applicable deadline. An extension to file cannot be requested since the Puerto Rico Internal Revenue Code of 2011, as amended, does not provide for such extension.

V. Representative

Representatives filing on behalf of a payer need to be registered in SURI and be authorized by the payer to access the taxpayer's account. For more information, please refer to Internal Revenue Circular Letter No. 18-16 available at www.hacienda.pr.gov. Once authorized, the representative will be able to submit files via the payer's SURI account.



VI. Filing for Previous Years

Filings for tax years 2014 to 2021 must be made in SURI using the appropriate filing requirements for the specific tax year of the submission. Publications for each tax year are available on Hacienda's website (www.hacienda.pr.gov) in the "*Patronos y Agentes Retenedores*" section. Control numbers for previous year submissions must be assigned by the payer. Control numbers should consist of nine (9) digits and cannot be repeated for the same payer, form type, and tax year.

VII. Amendments of Previously Filed Forms

The Department requires that every Amended form includes a Reason for the Change and the Control Number of the form being amended (Original Control Number). In addition, all amended forms must have their own unique control number.

An original file cannot contain amended forms.

Amended files must be submitted separately and can only be submitted after the original submission has processed.

AVOID COMMON MISTAKES CHECKLIST

- The number sequence from 900000000 to 999999999 were not used since the same are reserved for the Department's purposes only, as instructed in this publication.
- The system will not accept a file with errors. Files should be submitted at least one week before the due date to allow time to make corrections if necessary. Files that are submitted with errors on or before the due date will not be considered as filed and will be subject to late filing penalties.
- You must complete the submission and it must be processed before the forms with a confirmation number will be available for printing and distribution.
- Be sure to enter the correct **taxable year, form type and document type**.
- Make sure to enter the **name and complete address of the payee**.
- Remember to enter the **Employer Identification Number (EIN), Social Security Number (SSN) or Identification Number of the Payer**.
- Verify that the following fields are completed and correct:
 - Control Number
 - Record Type
 - Document Type
- All money fields must be numeric. No decimal punctuation or positive signs are allowed in these fields. Remember that money fields must contain zeros if no other amount is applicable.
- Do not create a file that contains any data other than what is specified in this Publication.
- Payers are limited to one (1) original submission for each informative type and filing period. Any submissions after the original must be "Adding" or "Amending".
- The same design of printed Informative Returns will be used for all purposes: to deliver a copy to the Payee, Borrower, Beneficiary, Contributor or Payer (480.7D), as applicable, and to keep a copy for your records.
- Verify that Form 480.7C – Distribution Codes include these specifications:
 - Include the code(s) corresponding to the concept for which the distribution is made.
 - Valid distribution codes are: A, B, C, D, E, F, G, H, I, J, K, L, M or N.
 - You can report a maximum of two codes.

- If you are reporting two codes, one of them must be N.
 - You are not allowed to report two of the same code (Example: AA, NN).
- Verify that in the field (location 1952-1963) of Form 480.6B.1 and in the field (location 1838-1849) of Form 480.30 – “Amount to be Paid” equals the “Total tax withheld after the credit for tax on Deemed Dividends” amount minus the “Credit for tax on Deemed Dividends (Section 1062.13).

FREQUENTLY ASKED QUESTIONS

1. What if I do not follow the instructions in this booklet?

The file will be rejected and you may be subject to late filing penalties.

2. Is this the only alternative for filing the Forms?

No, payers can manually file up to 2,000 Informative Returns forms in SURI.

3. Do you have test software that I can use to verify the accuracy of my file?

Yes, SURI will validate both the format and content of the file as part of the upload and submission process. SURI will not allow files that do not meet the specifications of this publication to be submitted for processing.

4. How can I obtain the 2022 layout of the Informative Returns?

You may contact the Forms and Publications Division sending an e-mail to Forms@hacienda.pr.gov.

5. Can I request an extension to file Informative Returns?

No, the Code does not provide for an extension to file Informative Returns. You must meet the filing deadlines.

6. What if I file late?

You will be subject to the penalties imposed by the Code.

7. What if you can't process my file?

We will reject your file and provide a report of all errors.

8. What should I do if I receive an error message when uploading my file?

Starting tax year 2022, the Manual of Errors will be available in SURI homepage <https://suri.hacienda.pr.gov> under the “Templates and Manuals” section. Review the error message provided by SURI and apply the appropriate correction to the file. Once corrected, re-upload in SURI and complete the submission. The Department will soon be integrating (“W2/Informative Manual of Errors”) for tax year 2022 in the previously mentioned section.

9. **If, as a Payer or Withholding Agent, I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?**

Yes.

10. **Do I need to keep a copy of the information I send you?**

Yes. The Department requires that you either retain a copy of the Forms data, or to be able to reconstruct the data, **for at least 10 years after the due date of the report.**

11. **Do you accept test files?**

No.

12. **What are all of the file types that I can submit?**

- An **ORIGINAL** file will only be accepted once per payer, form type, and tax year.
 - **Original:** File Type O (O = Original); Document Type must be “O” (O = Original) and the summary (summaries) must be “O” (O = Original).
- An **ADDING** file can be submitted to file any original forms that were not included in the original submission. There is no limit on the number of Adding files that can be submitted.
 - **Adding:** File Type A (A = Add); Document Type must be “O” (O = Original) for all forms. Summary record(s) like the 480.5 or the 480.6B.1 must be “A” (A = Amended). The totals in the summary records must equal the totals from the original submission plus the sum of values from the added records.
- An **AMENDED** file can be submitted to correct or delete records that were submitted in the original or any subsequent adding files. There is no limit on the number of amended files that can be submitted.
 - **Amended:** File Type E (E = Amended); Document Type must be “A” (A = Amended) or “X” (X = Delete) for all forms. Summary record(s) like the 480.5 or the 480.6B.1 must be “A” (A = Amended). The totals in the summary records must equal the totals from original submission and all adding files plus any change in values from the amended records.

13. **Can I include an amended form in the original file?**

No. Amended records must be submitted in a separate file. Amended files cannot include any original records.

14. Which control number do I use for the amended form?

You must assign a new, unique control number to each amended Informative Return form. Summary records do not require control numbers.

15. If I file a form incorrectly, how can it be amended?

An amended form needs to be submitted with Document Type “A” (A = Amended). Make sure the original control number in the amended form matches the control number of the original form submitted that requires amending. If a form needs to be deleted, submit a form with Document Type “X”. The original control number and the control number of the deleted form must be the same. All values in the deleted form should match the values from the original form. DO NOT modify any data when deleting documents.

FILE SPECIFICATIONS

Definitions

- Payee : Person or organization receiving payments from the reporting entity or for whom the informative return must be filed.
- Payer or Withholding Agent : Person or organization making payments.

File Data Requirements

What are the media requirements?

- Data must be recorded in American Standard Code for Information Interchange-1 (ASCII-1) format.
- **You must use the File Name indicated in each Exhibit of the Form being submitted.** The File Name must be in the root directory. Example: a:\F4806BY22
- The record format must be fixed.

FILE DESCRIPTION

All the following records are required:

1. Forms 480.6A, 480.6D, 480.7A, 480.7D, 480.6G, 480.7E, 480.7F and 480.7G:

| | | |
|----------------|------------------|----------|
| Record Type SU | Submitter Record | Required |
| Record Type PA | Employer Record | Required |
| Form | | Required |
| Form | | Required |
| Form | | Required |
| Form 480.5 | Summary | Required |

2. Forms 480.6B:

| | | |
|----------------|------------------|----------|
| Record Type SU | Submitter Record | Required |
| Record Type PA | Employer Record | Required |
| Form 480.6B | | Required |
| Form 480.6B | | Required |
| Form 480.6B | | Required |
| Form 480.6B.1 | Summary 480.6B | Required |
| Form 480.5 | Summary | Required |

3. Forms 480.6C:

| | | |
|----------------|------------------|----------|
| Record Type SU | Submitter Record | Required |
| Record Type PA | Employer Record | Required |
| Form 480.6C | | Required |
| Form 480.6C | | Required |
| Form 480.6C | | Required |
| Form 480.30 | Summary 480.6C | Required |
| Form 480.5 | Summary | Required |

4. Forms 480.7:

| | | |
|----------------|------------------|----------|
| Record Type SU | Submitter Record | Required |
| Record Type PA | Employer Record | Required |
| Form 480.7 | | Required |
| Form 480.7 | | Required |
| Form 480.7 | | Required |
| Form 480.7B.1 | Summary 480.7 | Required |
| Form 480.5 | Summary | Required |

5. Forms 480.7B:

| | | |
|----------------|------------------|----------|
| Record Type SU | Submitter Record | Required |
| Record Type PA | Employer Record | Required |
| Form 480.7B | | Required |
| Form 480.7B | | Required |
| Form 480.7B | | Required |
| Form 480.7B.1 | Summary 480.7B | Required |
| Form 480.5 | Summary | Required |

6. Forms 480.7C:

| | | |
|----------------|------------------|----------|
| Record Type SU | Submitter Record | Required |
| Record Type PA | Employer Record | Required |
| Form 480.7C | | Required |
| Form 480.7C | | Required |
| Form 480.7C | | Required |
| Form 480.7C.1 | Summary 480.7C | Required |
| Form 480.5 | Summary | Required |

7. Forms 480.6SP:

| | | |
|----------------|------------------|----------|
| Record Type SU | Submitter Record | Required |
| Record Type PA | Employer Record | Required |
| Form 480.6SP | | Required |
| Form 480.6SP | | Required |
| Form 480.6SP | | Required |
| Form 480.6SP.2 | Summary 480.6SP | Required |
| Form 480.5 | Summary | Required |



Rules

What rules do you have for money fields?

- Numeric only.
- No punctuation (decimal points or commas).
- No signed amounts (no dollar signs).
- Last two positions are for cents (example: \$59.60 = 00000005960).
- **Do not** round to the nearest dollar (example: \$5,500.99 = 00000550099).
- Right justified and zero fill to the left.
- Any money field that has no amount to be reported **must be filled with zeros, not blanks**.
- Example for money fields:
 - If the format field is 9(9)v99 and the amount is \$1,500.50, fill the eleven positions with 00000150050.
 - If the format field is 9(10)v99 and the amount is \$1,225.50-, fill the twelve positions with -00000122550.
 - If the format field is 9(10) and the amount is 25, fill the ten positions with 0000000025.

What rules do you have for alpha/numeric fields?

- Left justified and fill with blanks.
- If no data, **leave the field in blank do not enter zeros**.

What rules do you have for the Employer Identification Number (EIN)?

- Only numeric characters.
- Omit hyphens, prefixes, and suffixes.
- Do not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, or 89.

What rules do you have for the Social Security Number (SSN)?

- Only numeric characters.
- Omit hyphens, prefixes, and suffixes.
- Do not enter SSN with all digits repeated (for example, 111-11-1111).
- May not begin with 666 or 9.

- May not be blanks or zeros.

What rules do you have for the Individual Taxpayer Identification Number (ITIN)?

- ITIN's will only be accepted in the Payee ID field or in the alternate payee identification field in the **480.6C** and/or **480.7C** informative return.
- Only numeric characters.
- Omit hyphens, prefixes, and suffixes.
- Must begin with a 9.
- May not be blanks or zeros.
- Middle digits (4th and 5th) must be in one of these ranges: 50 – 65, 70 – 88, 90 – 92, or 94 – 99.

What rules do you have for the Other Tax Identifications (IDN = Individual Identification Number or CIDN = Corporation Identification Number)?

- IDN or CIDN will only be accepted in the Payee ID field or in the alternate payee identification field in the 480.6C and/or 480.7C informative return.
- Only alpha numeric characters.
- May not be blanks or zeros.
- Length field is up to 13 characters or less than 14 characters.

Form Type

It is necessary to complete the Form Type in the record layout as follows:

- Type **2** - Indicates Form **480.6A**
- Type **3** - Indicates Form **480.6B**
- Type **4** - Indicates Form **480.7**
- Type **5** - Indicates Form **480.6C**
- Type **6** - Indicates Form **480.7A**
- Type **7** - Indicates Form **480.7B**
- Type **8** - Indicates Form **480.6B.1**
- Type **9** - Indicates Form **480.30**
- Type **A** - Indicates Form **480.7B.1 (480.7B.1 ONLY PART FOR 480.7)**

- Type **B** - Indicates Form **480.7B.1 (480.7B.1 ONLY PART FOR 480.7B)**
- Type **G** - Indicates Form **480.6G**
- Type **H** - Indicates Form **480.6SP**
- Type **I** - Indicates Form **480.6SP.2**
- Type **K** - Indicates Form **480.7E**
- Type **L** – Indicates Form **480.7F**
- Type **R** - Indicates Form **480.7C.1**
- Type **X** - Indicates Form **480.6D**
- Type **Y** - Indicates Form **480.7C**
- Type **Z** - Indicates Form **480.7D**
- Type **N** - Indicates Form **480.7G**
- For Form **480.5** see Exhibit **O**

Document Type

It is necessary to complete the Form Type in each record layout as follows:

- **O** - Indicates an **Original** Record. This is the only document type that is allowed in the original submission.
- **A** - Indicates an **Amended** Record. Amended document types can only be submitted in amended filing types.
- **X** - Indicates a **Deleted** Record. Submit a delete record for any forms that were submitted by mistake. Deleted document types can only be submitted in amended filing types.

ASSISTANCE

Technical Questions

If you have technical questions related to development, programming, or reporting please submit them through **SURI** at “**More**” under “**Correspondence**” - “**Send a Message**”. For additional technical support send an email to filelayoutw2info@hacienda.pr.gov.

Tax Related Questions

For general tax questions you may contact the Department at (787) 622-0123, Monday through Friday from 8:00 a.m. to 4:30 p.m. Otherwise, you should contact your independent tax advisor.

APPENDIX A: POSTAL ABBREVIATIONS AND NUMERIC CODES

| State | Abbreviation | Numeric Code* | State | Abbreviation | Numeric Code* |
|----------------------|--------------|---------------|----------------|--------------|---------------|
| Alabama | AL | 01 | Montana | MT | 30 |
| Alaska | AK | 02 | Nebraska | NE | 31 |
| Arizona | AZ | 04 | Nevada | NV | 32 |
| Arkansas | AR | 05 | New Hampshire | NH | 33 |
| California | CA | 06 | New Jersey | NJ | 34 |
| Colorado | CO | 08 | New México | NM | 35 |
| Connecticut | CT | 09 | New York | NY | 36 |
| Delaware | DE | 10 | North Carolina | NC | 37 |
| District of Columbia | DC | 11 | North Dakota | ND | 38 |
| Florida | FL | 12 | Ohio | OH | 39 |
| Georgia | GA | 13 | Oklahoma | OK | 40 |
| Hawaii | HI | 15 | Oregon | OR | 41 |
| Idaho | ID | 16 | Pennsylvania | PA | 42 |
| Illinois | IL | 17 | Rhode Island | RI | 44 |
| Indiana | IN | 18 | South Carolina | SC | 45 |
| Iowa | IA | 19 | South Dakota | SD | 46 |
| Kansas | KS | 20 | Tennessee | TN | 47 |
| Kentucky | KY | 21 | Texas | TX | 48 |
| Louisiana | LA | 22 | Utah | UT | 49 |
| Maine | ME | 23 | Vermont | VT | 50 |
| Maryland | MD | 24 | Virginia | VA | 51 |
| Massachusetts | MA | 25 | Washington | WA | 53 |
| Michigan | MI | 26 | West Virginia | WV | 54 |
| Minnesota | MN | 27 | Wisconsin | WI | 55 |
| Mississippi | MS | 28 | Wyoming | WY | 56 |
| Missouri | MO | 29 | | | |

***Use on Code RS State Wage Record only**

| Territories and Possessions | Abbreviation | Military Post Offices (Formerly APO and FPO) | Abbreviation |
|-----------------------------|--------------|--|--------------|
| American Samoa | AS | Alaska and the Pacific | AP |
| Guam | GU | Canada, Europe, Africa and Middle East | AE |
| Northern Mariana Islands | MP | Central and South America | AA |
| Puerto Rico | PR | | |
| Virgin Island | VI | | |



APPENDIX B: COUNTRY CODES

| Country | Code |
|--------------------------------|------|
| Afghanistan | AF |
| Akrotiri Sovereign Base Area | AX |
| Albania | AL |
| Algeria | AG |
| Andorra | AN |
| Angola | AO |
| Anguilla | AV |
| Antigua and Barbuda | AC |
| Argentina | AR |
| Armenia | AM |
| Aruba | AA |
| Ashmore and Cartier Islands | AT |
| Australia | AS |
| Austria | AU |
| Azerbaijan | AJ |
| Bahamas, The | BF |
| Bahrain | BA |
| Baker Island | FQ |
| Bangladesh | BG |
| Barbados | BB |
| Bassas da India | BS |
| Belarus | BO |
| Belgium | BE |
| Belize | BH |
| Benin | BN |
| Bermuda | BD |
| Bhutan | BT |
| Bolivia | BL |
| Bosnia-Herzegovina | BK |
| Botswana | BC |
| Bouvet Island | BV |
| Brazil | BR |
| British Indian Ocean Territory | IO |
| Brunei | BX |
| Bulgaria | BU |
| Burkina Faso | UV |
| Burma | BM |
| Burundi | BY |
| Cambodia | CB |
| Cameroon | CM |

| Country | Code |
|-----------------------------------|------|
| Canada | CA |
| Cape Verde | CV |
| Cayman Islands | CJ |
| Central African Republic | CT |
| Chad | CD |
| Chile | CI |
| China, People's Republic of | CH |
| Christmas Island (Indian Ocean) | KT |
| Clipperton Island | IP |
| Cocos (Keeling) Islands | CK |
| Colombia | CO |
| Comoros | CN |
| Congo (Democratic Republic of) | CF |
| Congo (Republic of) | CF |
| Cook Islands | CW |
| Coral Sea Islands Territory | CR |
| Costa Rica | CS |
| Cote d'ivoire (Ivory Coast) | IV |
| Croatia | HR |
| Cuba | CU |
| Curacao | UC |
| Cyprus | CY |
| Czech Republic | EZ |
| Denmark | DA |
| Dhekelia Sovereign Base Area | DX |
| Djibouti | DJ |
| Dominica | DO |
| Dominican Republic | DR |
| Ecuador | EC |
| Egypt | EG |
| El Salvador | ES |
| England | UK |
| Equatorial Guinea | EK |
| Eritrea | ER |
| Estonia | EN |
| Ethiopia | ET |
| Europa Island | EU |
| Falkland Islands (Islas Malvinas) | FK |
| Faroe Islands | FO |
| Fiji | FJ |

| Country | Code |
|-------------------------------------|------|
| Finland | FI |
| France | FR |
| French Guiana | FG |
| French Polynesia | FP |
| French Southern and Antarctic Lands | FS |
| Gabon | GB |
| Gambia, The | GA |
| Gaza Strip | GZ |
| Georgia | GG |
| Germany | GM |
| Ghana | GH |
| Gibraltar | GI |
| Glorioso Islands | GO |
| Greece | GR |
| Greenland | GL |
| Grenada | GJ |
| Guadeloupe | GP |
| Guatemala | GT |
| Guernsey | GK |
| Guinea | GV |
| Guinea-Bissau | PU |
| Guyana | GY |
| Haiti | HA |
| Heard Island and McDonald Island | HM |
| Honduras | HO |
| Hong Kong | HK |
| Howland Island | HQ |
| Hungary | HU |
| Iceland | IC |
| India | IN |
| Indonesia | ID |
| Iran | IR |
| Iraq | IZ |
| Ireland | EI |
| Israel | IS |
| Italy | IT |
| Jamaica | JM |
| Jan Mayan | JN |
| Japan | JA |
| Jarvis Island | DQ |

| Country | Code |
|--|------|
| Jersey | JE |
| Johnston Atoll | JQ |
| Jordan | JO |
| Juan de Nova Island | JU |
| Kazakhstan | KZ |
| Kenya | KE |
| Kingman Reef | KQ |
| Kiribati | KR |
| Korea, Democratic People's Republic of (North) | KN |
| Korea, Republic of (South) | KS |
| Kosovo | KV |
| Kuwait | KU |
| Kyrgyzstan | KG |
| Laos | LA |
| Latvia | LG |
| Lebanon | LE |
| Lesotho | LT |
| Liberia | LI |
| Libya | LY |
| Leichtenstein | LS |
| Lithuania | LH |
| Luxembourg | LU |
| Macau | MC |
| Macedonia | MK |
| Madagascar | MA |
| Malawi | MI |
| Malaysia | MY |
| Maldives | MV |
| Mali | ML |
| Malta | MT |
| Man, Isle of | IM |
| Marshall Islands | RM |
| Martinique | MB |
| Mauritania | MR |
| Mauritius | MP |
| Mayotte | MF |
| Mexico | MX |
| Micronesia, Federated States of | FM |
| Midway Islands | MQ |
| Moldova | MD |

| Country | Code |
|--------------------|------|
| Monaco | MN |
| Mongolia | MG |
| Montenegro | MJ |
| Montserrat | MH |
| Morocco | MO |
| Mozambique | MZ |
| Nambia | WA |
| Nauru | NR |
| Navassa Island | BQ |
| Nepal | NP |
| Netherlands | NL |
| New Caledonia | NC |
| New Zealand | NZ |
| Nicaragua | NU |
| Niger | NG |
| Nigeria | NI |
| Niue | NE |
| No Man's Land | NM |
| Norfolk Island | NF |
| Northern Ireland | UK |
| Norway | NO |
| Oman | MU |
| Pakistan | PK |
| Palau | PS |
| Palmyra Atoll | LQ |
| Panama | PM |
| Papua New Guinea | PP |
| Paracel Islands | PF |
| Paraguay | PA |
| Peru | PE |
| Philippines | RP |
| Pitcairn Island | PC |
| Poland | PL |
| Portugal | PO |
| Qatar | QA |
| Reunion | RE |
| Romania | RO |
| Russia | RS |
| Rwanda | RW |
| St Barthelemy | TB |
| St Helena | SH |
| St Kitts and Nevis | SC |

| Country | Code |
|--|------|
| St Lucia | ST |
| St Martin | RN |
| St Pierre and Miquelon | SB |
| St Vincent and the Grenadines | VC |
| Samoa | WS |
| San Marino | SM |
| Sao Tome and Principe | TP |
| Saudi Arabia | SA |
| Scotland | UK |
| Senegal | SG |
| Serbia | RB |
| Seychelles | SE |
| Sierra Leone | SL |
| Singapore | SN |
| Sint Maarten | NN |
| Slovakia | LO |
| Slovenia | SI |
| Solomon Islands | BP |
| Somalia | SO |
| South Africa | SF |
| South Georgia and the South Sandwich Islands | SX |
| South Sudan | OD |
| Spain | SP |
| Spratly Islands | PG |
| Sri Lanka | CE |
| Sudan | SU |
| Suriname | NS |
| Svalbard | SV |
| Swaziland | WZ |
| Sweden | SW |
| Switzerland | SZ |
| Syria | SY |
| Taiwan | TW |
| Tajikistan | TI |
| Tanzania, United Republic of | TZ |
| Thailand | TH |
| Timor-Leste | TT |
| Togo | TO |
| Tokelau | TL |
| Tonga | TN |
| Trinidad and Tobago | TD |
| Tromelin Island | TE |

