

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO



**NOTICE FROM THE CLERK  
NO. 19-04**

**UPDATED 2018 TAX REPORTING INFORMATION**  
**(This Notice Supersedes Notice From the Clerk No. 19-03)**

On March 26, 2019, we issued Notice from the Clerk 19-03 (Important 2018 Tax Reporting Information), informing Court vendors of the creation of a Form 480.6A, an electronic form for local income tax reporting purposes. Unfortunately, the creation of this form caused the following filing problems for our vendors. These problems, together with the corrective measures taken to address them, are detailed below:

- The amounts reported on Form 480.6A do not include payments made by the Judiciary on behalf of other district or appellate courts;
- Form 480.6A does not allow us to enter the amounts paid on lines 1 or 2 (Payment for Services Rendered by Individuals, and, Corporations or Partnerships) because the use of these lines require the selection of an exemption and none of the options listed for these types of services apply to the Federal Government. The only alternative was to use line 15 (Other Payments), but we have now learned that this line recognizes amounts paid as miscellaneous income and not as services rendered by service providers. Miscellaneous income in the local tax return does not allow for the deduction of any expenses;
- Because Form 480.6A is an electronic form with an electronic filing confirmation number, service providers are unable to manually modify payment recognition in their electronic tax returns, causing tax returns to incorrectly reflect a higher income tax obligation.

In order to resolve this issue in an expedite manner, we are in the process of eliminating Form 480.6A from the SURI (Sistema Unificado de Rentas Internas) system. **This means that service providers should: (1) discard Form 480.6A, and (2) use the IRS 1099-MISC form for their tax returns.** We will work on an alternate procedure to provide 2018 and future tax reporting information to the local Treasury Department. The process of eliminating Form 480.6A will take a couple of days; we expect to conclude no later than Monday, April 1, 2019.

Vendors with additional questions regarding this matter, may contact Administrative Manager Ada I. García-Rivera at 787-772-3017 or Financial Administrator Freddie González at 787-772-3027.

In San Juan, Puerto Rico, this 28<sup>th</sup> day of March, 2019.



FRANCES RIOS DE MORAN, ESQ.  
CLERK OF COURT

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