

## **Informative Booklet**

### **Regarding the Withholding at Source in Case of Services Rendered**

This booklet answers the most common questions related to the 7% withholding tax. We invite you to read the information herein contained very carefully.

For additional information do not hesitate to call (787) 721-2020 extension 3611 or (1) (800) 981-9236. In addition, you can access our site on the Internet at <http://www.hacienda.gobierno.pr>

**1. What is the 7% withholding?**

The 7% withholding represents a withholding at source from every payment made by a person (including a corporation or partnership), who is engaged in a trade or business or in the production of income in Puerto Rico, to a corporation, partnership or individual, for services rendered in Puerto Rico. **This withholding also applies to payments made to a health services provider for health services rendered.**

**This is not an additional tax; it is an advanced payment of the regular income tax that the taxpayer can claim as a credit in determining his income tax liability.**

**2. If an individual hires the services of a company to install iron fences in his home, and the payment is over \$1,500, is such payment subject to withholding?**

No, because the payer (individual that contracts) is not making the payment in connection with a trade or business or for the production of income in Puerto Rico. These payments are made as a personal activity that is not related with the taxpayer's trade or business.

**3. Does the withholding apply to services rendered in my house by a domestic employee or by a gardener?**

No, because these payments are not made in connection with a trade or business or for the production of income in Puerto Rico.

**4. Does the withholding apply to services rendered by a painter or a gardener in my business or in buildings that I have for lease?**

Yes, because these payments are made in connection with a trade or business or for the production of income in Puerto Rico.

**5. An individual contracts services in his personal character (i.e., he contracts the services of a lawyer for his defense) and the payment is made through a third person (i.e., the payment is made through his business or corporation). Are these payments subject to withholding?**

Yes, as long as the payments are made through a trade or business or as part of an activity for the production of income in Puerto Rico, such payments will be subject to withholding.

6. **Which payments are excluded from the 7% withholding? Which payments are not deemed made for services rendered, thus not subject to the 7% withholding?**

The following payments are excluded from the 7% withholding:

- **the first \$1,500 paid** during the calendar year to the person who rendered the service;
- payments to **hospitals and clinics** that offer hospitalization services (not including those essentially offering ambulatory services);
- payments to **non-profit organizations** qualified as such by the Department of the Treasury;
- commissions paid to direct sellers for the **sale of consumer products**;
- payments to contractors or subcontractors for **construction projects**, excluding payments for engineering, architectural, consulting, design or other services of similar nature;
- payments to **businesses exempt or partially exempt from income tax** under the Puerto Rico Tax Incentives Programs;
- payments for services rendered to **bona fide farmers** who comply with the requirements for the deduction provided under Section 1023(s) of the Code;
- payments for services rendered by **nonresident individuals** or foreign corporations or partnerships not engaged in trade or business in Puerto Rico, which are otherwise subject to **income tax withholding at source** under the Code;
- **payments of salaries** subject to withholding under Section 1141 of the Code;
- **payments to the Government of Puerto Rico**, its agencies, public corporations and political subdivisions;
- payments to an **eligible carrier**, which means a person whose principal trade or business is air transportation, maritime transportation of cargo or passengers, or to provide telephone communication services, between Puerto Rico and any other destination outside Puerto Rico; and

- payments for ecclesiastic services rendered by **priests or other ministers of the gospel** duly authorized or ordained, including rabbis.

**The following expenses incurred by the service provider are not subject to the 7% withholding:**

- travel, lodging and meals;
- machinery, equipment and parts furnished by the service provider, if the title of such items is transferred as part of the contract;
- stamps and internal revenue vouchers; and
- financing charges.

**In order to exclude the previously mentioned expenses from the 7% withholding, the service provider should detail these items separately in the invoice submitted to the payer.**

**7. Which activities do not constitute the rendering of services for purposes of this provision?**

The following activities do not constitute the rendering of services, and therefore, are excluded from the 7% withholding:

- contracting of insurance;
- leasing or selling of tangible personal or real property;
- printing;
- selling newspapers, magazines or other publications (including placing advertisements); and
- contracting of radio and television time.

**8. Payments to an eligible carrier are not subject to the withholding. What is an eligible carrier? Which payments are excluded?**

Payments made directly, or through agents, representatives or other intermediaries, to an eligible carrier are not subject to the 7% withholding.

The term **eligible carrier** means a person whose principal industry or business is air transportation, maritime transportation of cargo or passengers, or to provide telephone communication services, between Puerto Rico and any other destination outside Puerto Rico.

**9. Are payments made to a truck driver for transportation services subject to the 7% withholding?**

Yes, payments made to a truck driver are subject to the 7% withholding.

**10. If a natural or juridical person engaged in trade or business within Puerto Rico makes a payment to a radio or television station for advertisement or other services, will such payment be subject to the 7% withholding?**

No, because payments made for contracting radio and television time are not considered payments for services rendered.

**11. If a taxpayer has a personal property under a leasing contract, for example a copier, that includes maintenance, which item will be subject to the 7% withholding?**

The withholding will only apply to payments made for the maintenance. If the contract does not specify the distribution between the maintenance and the rental portion of the payment, and there is no other method for segregating the payments, the total amount shall not be subject to withholding.

**12. Which payments made by a partnership to its partners are subject to the 7% withholding?**

Those payments that constitute a guaranteed payment for services rendered. For these purposes, a **guaranteed payment** is a payment that complies with the following requirements:

- a. must be made by the partnership to a partner;
- b. in consideration for services rendered or for the use of capital;
- c. determined without reference to the partnership's income; and
- d. made to the partner as part of a transaction as a partner.

- 13. If a person renders services as a minister or priest and his income is not subject to withholding as an employee, will payments be subject to the 7% withholding?**

No. Payments for ecclesiastic services rendered by ministers or priests duly ordained are not subject to the 7% withholding.

- 14. Are nonprofit organizations required to withhold the 7% from payments made to persons rendering services for them?**

Yes. Even though these organizations are exempt from the withholding with respect to the services they render, such entities are required to withhold 7% on payments made to a person for services rendered to the exempt entity.

- 15. Is the withholding applicable when a payment is credited to a bank account, or property is transferred in exchange for services, or a payment is made to a third party to be credited to a service provider account?**

Payments in kind, or by means of credits or property, are considered payments for services rendered and, therefore, subject to the 7% withholding.

- 16. What are payments in kind?**

As a general rule, a payment in kind is a payment made in property other than cash in exchange for services, for example, providing a car to the person that rendered the services. In these cases, the 7% withholding will be determined taking into consideration the fair market value of such property.

- 17. Are payments made to laboratories subject to withholding?**

Payments for laboratory services rendered by medical laboratories are subject to withholding, unless such services are rendered by laboratories which are an integral part of a hospital or clinic. However, the deductibles paid by the user of the services are not subject to withholding.

- 18. Are the costs and charges for medicine distribution (Facility or Dispensing Fee) subject to the 7% withholding?**

Sale of medicines and other drugstore products, as well as charges paid to the drugstore for medicine distribution, do not constitute payment for services rendered. Therefore, they are not subject to the 7% withholding imposed by the Code.

**19. How does the insurance contracting exclusion apply?**

The Regulations issued under the Code provide that contracting of insurance does not constitute services rendered. The transaction between the buyer of an insurance policy and the insurance agent represents a sale, therefore, not subject to the 7% withholding. Nevertheless, **payments of commissions made by the insurance company to insurance agents constitute payments for services rendered, subject to the 7% withholding.**

**20. Are payments made to persons who rendered catering services subject to the 7% withholding?**

No, because the catering business constitutes essentially the sale of food. Nevertheless, payments made to waiters by a caterer are subject to the 7% withholding, if the waiters are not employees of the caterer.

**21. How does the exclusion of the first \$1,500 paid for services apply? For example, I pay \$500 per week to a service provider.**

The exclusion applies to the first \$1,500 paid every calendar year. Therefore, in the previous example, payments made during the first three weeks will be excluded, and starting with the fourth week, the corresponding withholding should be made.

**22. How does the exclusion apply to contractors or subcontractors of construction projects?**

Payments made to contractors or subcontractors for construction projects are excluded from the 7% withholding. The term **construction projects** do not include services for architecture, engineering, design, consulting or other professional services of similar nature. If the contractor subcontracts these services, he must withhold 7% from the payments.

Example: ABC Corporation (ABC) entered into a contract with a municipality for the construction of a building. ABC **subcontracted** an engineering firm as part of the project. ABC is required to withhold the 7% from the payments made to the engineering firm, unless the firm provides the payer with a Waiver Certificate. The municipality, however, is not required to withhold the 7% from payments to be made to ABC.



**23. Can a withholding of more than 7% be made with respect to payments under these provisions?**

No. The Code provides a fixed withholding rate of 7% applicable to payments for services rendered.

**24. What are construction projects?**

The term **construction projects** is the skill or process of constructing, building or erecting any building or structure such as bridges, homes, buildings, roads, sidewalks or sewers, among others. Also, it includes improvements or land development and the installations that are integral or complementary to such structures, such as the installation of electrical, telephone and plumbing facilities.

**25. Can a substantial rehabilitation business be considered a construction business for withholding purposes?**

Yes. A substantial rehabilitation business can be considered a construction business and therefore, it would not be subject to the 7% withholding.

**26. If a person is engaged in the sale of consumer or usage products, such as encyclopedias, perfumes, Tupperware, Avon or Amway, from a site that is not a retail sales establishment, are the commission payments for these sales subject to the 7% withholding?**

No, because these commissions are paid for the sale of use or consumer products where the direct beneficiary of the sale is an individual.

**27. If a person is engaged in the sale of beverages to retailers, are the commissions received from these sales subject to withholding?**

Yes, because these commissions are paid for sales made to a business and not to the consumer.

**28. What is a Waiver Certificate?**

A Waiver Certificate is a document issued by the Department of the Treasury that grants a special tax treatment with respect to the 7% withholding to certain taxpayers. It is important to clarify that the special tax treatment granted is only with respect to the withholding at source from the payments received for services rendered, and

does not exempt the taxpayer from reporting such income on his income tax return.

The waiver can be partial (3% withholding), in the case of corporations or partnerships, or total (no withholding) in case of the first three years of rendering services by individuals, corporations or partnerships.

Taxpayers must provide copy of the Waiver Certificate to the person required to make the withholding with respect to payments for services rendered, so that the right to the waiver be recognized.

**29. How can I obtain a Partial Waiver Certificate?**

The Department of the Treasury will issue a Partial Waiver Certificate automatically, to any corporation or partnership that have filed all required income tax returns and do not owe taxes.

**30. If a corporation or partnership engaged in the rendering of services has not received a Partial Waiver Certificate, what should it do?**

An authorized officer or representative of the corporation or partnership must visit the nearest Collections District or the Taxpayer's Service Centers located in San Juan, Bayamón, Caguas, Ponce and Mayagüez. Remember that it is necessary to comply with the requirements of having filed the required returns and not having exigible tax debts. If the corporation or partnership owe any taxes, it can either pay them or make a payment plan approved by the Secretary and keep it up to date. If the records show outstanding debts that were already paid or that it is understood are incorrect, the corporation or partnership must submit evidence to correct them.

**31. If a corporation or partnership receives a Partial Waiver Certificate and is engaged in the service industry, what is the purpose of this Certificate? What should be done with it?**

The purpose of this Certificate is to grant it a partial waiver from withholding. Instead of the applicable 7%, the corporation or partnership will only be subject to a 3% withholding. The corporation or partnership must provide copy of the Partial Waiver Certificate to the person making payments for services rendered in order to avoid the over withholding.

**32. Who qualifies for a Partial Waiver Certificate?**

Corporations or partnerships who comply with the following requirements:

- a. have filed all their income tax returns, provided they were required to file; and
- b. have paid the tax determined therein, or in case of having any outstanding debts, the same are up to date pursuant to a payment plan approved by the Secretary.

**33. Where are the Collections Districts and the Taxpayer's Service Centers located?**

For your convenience, we have 10 Collections Districts located throughout the Island. We also have the Taxpayer's Service Centers in San Juan, Bayamón, Caguas, Ponce, and Mayagüez. In those you can obtain Partial Waiver Certificates for corporations and partnerships. At the end of this booklet you will find a list with the addresses and telephone numbers of such Districts and Offices you can visit in order to obtain your Waiver Certificate or assistance on any other tax matter.

**34. Does an individual have the right to obtain a Total Waiver Certificate?**

The Total Waiver Certificate is granted only to those individuals who have commenced an activity of rendering services and comply with the following requirements:

1. Visit the Taxpayer's Service Center in San Juan (Office 101) of the Taxpayer's Service Bureau of the Department of the Treasury to complete a sworn statement (Form AS 2678) indicating the following:
  - a. name, social security number and the address of the office or business where the services are rendered;
  - b. description of the service activity;
  - c. date such service activity was commenced;
  - d. account his eligibility for the waiver; and
  - e. attesting that he has not previously availed himself of the benefits of the waiver.

2. Comply with the income tax filing requirements and have no outstanding tax debts. If there was no such obligation to file income tax returns for previous taxable years, the taxpayer must file *Modelo SC 2781, Certificación de Razones por las Cuales No Está Obligado en Ley a Rendir la Planilla de Contribución sobre Ingresos de Individuos*. In order to obtain a recent tax debt certification the individual must visit any Internal Revenue Collections Office or Taxpayer's Service Center of the Department of the Treasury.

This Waiver shall be allowed during the first three years beginning from the year during which the rendering of services commenced, and may be used by each individual only once in his lifetime.

**35. What should be done when the Waiver was issued under the officer's or partner's name instead of the corporation or partnership name?**

An authorized officer or representative must visit the nearest Collections District or any Taxpayer's Service Office and request that the Waiver Certificate be issued under the corporation or partnership name.

**36. Do I have to require a Total Waiver or an exclusion letter from any individual, corporation or partnership that is excluded from the 7% withholding?**

No. The Department of the Treasury will not issue a Total Waiver or exclusion letter to individuals, corporations or partnerships expressly excluded from the 7% withholding under Section 1143(b) of the Code. Therefore, the withholding agent should not require said documents to these taxpayers.

However, the person rendering the services must submit annually to the withholding agent a sworn statement indicating the name, address, social security or employer's identification number and a declaration that the payment received is exempt from withholding according to the provisions of Section 1143(b) of the Code.

**37. Is a corporation or partnership entitled to a Total Waiver?**

Corporations and partnerships are also entitled to request a 7% Total Waiver Certificate in case of the first three years of rendering services. This Waiver can be obtained only once during the existence of the corporation or partnership.

**38. Which are the requirements to request the Total Waiver Certificate for a corporation or partnership?**

This Certificate is requested through a sworn statement (or using Form SC 2680) addressed to the Taxpayer's Service Center in San Juan (Office 101). Such sworn statement must include the following information:

- name of the corporation or partnership;
- indicate that the corporation or partnership is engaged in a trade or business within Puerto Rico;
- employer's identification number;
- address of the corporation or partnership (physical and postal);
- date in which the corporation or partnership commenced the service activity;
- indicate the nature of the service activity;
- state that because the service activity was started during the taxable year, it is eligible for the Total Waiver from withholding under Section 1143(b)(9) of the Code;
- state that the corporation or partnership has not availed of the benefits provided by the Total Waiver Certificate prior to the year of commencing the service activity; and
- state that it has fulfilled all its tax responsibilities, including the filing of all returns, declarations, informative returns, and that currently it does not have any debts with the Department of the Treasury with respect to income taxes, excise taxes or tax withheld on salaries.

The following documents must be included with the sworn statement:

- copy of the certificate of incorporation (in the case of a partnership, copy of the contract or document that establishes the partnership);
- debt certification (applies to each one of the stockholders or partners);

- certificate of filing income tax returns (applies to each one of the stockholders or partners);
- original resolution from the Corporation's Board of Directors authorizing the representative to request the Waiver to the Department (in the case of partnerships, original letter from the managing partner or Power and Declaration of Representation (Form SC 2745)).

**39. In addition to the provisions of Section 1143(b) of the Code, is there any other circumstance under which a corporation or partnership may obtain a Total Waiver Certificate?**

The following sectors or categories of industries or businesses can request a Total Waiver Certificate:

- every corporation or partnership which has a net operating loss on its income tax return after deducting the net operating loss carry over from previous years, if any, as provided by the Code; or
- every corporation or partnership which is required to accompany financial statements audited by an authorized public accountant with its income tax return according to Section 1018(c) of the Code and is up to date with its tax responsibility.

**40. How can the Total Waiver Certificate be obtained when any of the previous alternatives are met?**

The Department of the Treasury will send by mail a Total Waiver Certificate to all the corporations or partnerships which are within the sectors or categories previously described.

If the Waiver is not received, you may request it at the Taxpayer's Service Center in San Juan (Office 101) of the Taxpayer's Service Bureau of the Department of the Treasury. You must submit copy of the previous taxable year income tax return. If the copy does not have the receipt stamp from the Department of the Treasury, you must also submit a sworn statement under the penalty of perjury, stating that said return is a true and exact copy of the original one filed with the Department.

**41. What is the effective period of the Total Waiver Certificate?**

The Total Waiver Certificate, in the case of the first three years of rendering services, will be effective during the complete natural year for which it was granted. Once it is requested for the first time, it will be automatically issued and sent by mail for the following two

years. Please note that you will have to comply with the filing of income tax returns and not having outstanding debts requirements.

**42. What is the responsibility of the withholding agent?**

The person acting as withholding agent, that is, the entity to whom the service is rendered, shall withhold the required amount from every payment in excess of the first \$1,500 paid during the calendar year. Also, the withholding agent will be responsible of making the deposit and payment of the amounts withheld to the Secretary of the Treasury, as follows:

- a. the amount withheld must be deposited in any Internal Revenue Collections Offices;
- b. the deposit must be made using the Payment Voucher of Tax Withheld (Form 480.9A). This form is available in the Forms and Publications Division of the Tax Assistance and Specialized Consulting Bureau of the Department of the Treasury (Office 603) and in every Internal Revenue Collections Office; and
- c. the amounts withheld must be deposited not later than the 10th day of the month following the month in which the withholding was made.

Withholding agents must file an annual informative return to the Secretary, covering the payments and withholdings for the previous year, not later than February 28 of the following year. This return must be filed with respect to every service provider to whom the withholding was made, on Form 480.6B (Informative Return - Income Subject to Withholding) along with Form 480.5 (Summary of the Informative Returns). The return must include the name, address, social security or employer's identification number of the service provider, the amounts paid during the year and the amounts withheld.

If the income is not subject to withholding, you must use Form 480.6A (Informative Return - Income not Subject to Withholding).

Copies of Forms 480.6A and 480.6B shall be remitted to the person receiving the payment not later than February 28 of the following year. These forms are available at the Employers and Estimated Tax Payments Application Section of the Returns Processing Bureau of the Department of the Treasury (Office 511).

The withholding agent must retain a copy of the waiver certificates. Also, must file annually the Annual Reconciliation Statement of

Income Subject to Withholding (Form 480.6B.1) not later than February 28 of the following calendar year.

It is important to clarify that Forms 480.9A and 480.6B.1 must be filed and completed on the withholding agent's name and not on the name of the person that received the payments for services rendered.

**43. Which payments must be included on Forms 480.6A (Informative Return - Income not Subject to Withholding) and 480.6B (Informative Return - Income Subject to Withholding)?**

Form 480.6A must include payments of compensation for services rendered not subject to the 7% withholding, as well as those payments over which no withholding was made because there was a waiver certificate in effect or because payments did not exceed the first annual \$1,500.

Form 480.6B must include all payments from which the withholding was made, as well as expense reimbursements and payments that include maintenance under leasing contracts.

**44. We are a corporation that renders legal services and have a Total Waiver Certificate. On which form does income from services rendered will be reported?**

The corporation will receive Form 480.6A reporting the amount of payments received for services rendered not subject to withholding, which income must be included on the corporation's income tax return.

**45. What should you do in order to claim the credit for the amounts withheld, if you do not receive Form 480.6B?**

You must include with your income tax return a sworn statement indicating the name, address, employer's identification number, if known, and the telephone number of the person who made the payments, the amount of the payments and the amount withheld. You can also submit payment slips where the amounts withheld are shown.

**46. If payments made to an individual during the year are less than \$1,500, what form must be used to report such payments?**

If payments are less than \$1,500, they must be reported on the Informative Return - Income not Subject to Withholding (Form 480.6A).



**47. How do you claim the credit for the amount of tax withheld?**

The amounts withheld will be credited and treated as a payment of estimated tax or of the final tax for the taxable year of the corporation or for the calendar year of individuals.

In order to claim the credit you must attach to your income tax return Form 480.6B provided by the person who made the payments and the withholding.

**48. We are a group of physicians engaged in business as a partnership. Some of the payments for services rendered are received under our individual names, as well as the withholding. Other payments are received under the partnership's name. Who has the responsibility to inform the income, the partnership or each physician as an individual?**

Payments made to the individuals physicians will be included in their income tax return and they can claim the amount withheld against the tax determined. Payments made to the partnership, however, are considered income of the partnership.

**49. What other booklets or informative material does the Department of the Treasury have issued in order to provide additional orientation?**

The Department of the Treasury is constantly issuing informative booklets and materials for orientation purposes. The following booklets are available and can be obtained at the Department:

- *Carta de Derechos del Contribuyente* (Spanish only)
- Informative Booklet to Provide Orientation about your Income Tax Return (English and Spanish version)
- *Folleto Informativo sobre la Contribución sobre Ingresos de Sacerdotes o Ministros* (Spanish only)
- *Folleto Informativo para Aclarar sus Dudas sobre Aspectos Contributivos en la Venta de Ciertas Propiedades Inmuebles* (Spanish only)
- *Folleto Informativo de Herencias y Donaciones* (Spanish only)
- Informative Booklet to Provide Orientation on the Income Tax Responsibilities of Federal, Military and Other Employees

You can access our site at:

<http://www.hacienda.gobierno.pr>

Also you can let us know your opinion through our E-mail at:

[InfoServ@hacienda.gobierno.pr](mailto:InfoServ@hacienda.gobierno.pr)

The Taxpayer's Service Offices are located in:

**Bayamón**

Gutiérrez Building  
Road #2  
2<sup>nd</sup> Floor

Tels: (787) 778-4949, (787) 778-4950,  
(787) 778-4951, (787) 778-4973 or  
(787) 778-4974  
Fax: (787) 778-4975

**Caguas**

Governmental Center  
Goyco Street, Corner Acosta Street  
1<sup>st</sup> Floor, Office 110

Tels: (787) 258-5255, (787) 258-5272  
or (787) 745-0666  
Fax: (787) 258-5465

**Ponce**

Eurobank Building  
1241 Hostos Avenue  
1<sup>st</sup> Floor, Office 102

Tels: (787) 844-8800, (787) 844-8840  
or (787) 844-8850  
Fax: (787) 842-3856

**Mayagüez**

Governmental Center  
50 Nenadich Street  
1<sup>st</sup> Floor, Office 102

Tels: (787) 265-5200, (787) 265-5235,  
(787) 265-5282 or (787) 265-5285  
Fax: (787) 834-3919

**San Juan**

Intendente Alejandro Ramírez Building  
10 Paseo Covadonga  
1<sup>st</sup> Floor, Office 101  
Tels: (787) 721-2020 ext. 3610  
or (1) (800) 981-7666  
Fax: (787) 725-0183

For orientation about technical matters you can call:

**General Consulting Section**

Intendente Alejandro Ramírez Building  
10 Paseo Covadonga  
6<sup>th</sup> Floor, Office 601

Tels: (787) 723-7085, (787) 723-7086,  
(787) 721-2020 ext. 3611 or (1) (800) 981-9236  
Fax: (787) 977-8474

The Collections Districts are located in:

**Arecibo**

Governmental Center  
Rotarios Avenue  
Building B, Office 13  
Tels: (787) 880-1388  
or (787) 880-1133  
Fax: (787) 817-0092

**Caguas**

Governmental Center  
Goyco Street, Corner Acosta Street  
5<sup>th</sup> Floor, Office 508  
In front of Public Transportation  
Terminal  
Tels: (787) 258-1597, (787) 258-1598  
or (787) 743-4557  
Fax: (787) 747-1435

**Guaynabo**

Governmental Center  
Parque de los Niños Avenue  
1<sup>st</sup> Floor, Office 105  
In front of Guaynabo Arts Center  
Tels: (787) 272-8422  
or (787) 272-8424  
Fax: (787) 272-4675

**Mayagüez**

Governmental Center  
#50 Nenadich Street  
2<sup>nd</sup> Floor, Office 211  
Tels: (787) 805-7545  
or (787) 831-8231  
Fax: (787) 831-6260

**Río Piedras**

#1058 Muñoz Rivera Avenue  
1<sup>st</sup> Floor  
In front of Reliable Building  
Tels: (787) 767-8248, (787) 767-8150  
or (787) 767-8470  
Fax: (787) 765-2014

**Bayamón**

Gutiérrez Building  
Road #2  
2<sup>nd</sup> Floor  
Next to Hermanos Meléndez Hospital  
Tels: (787) 740-3366 or (787) 740-3200  
Fax: (787) 740-3455

**Carolina**

Carolina Government Center  
Muñoz Rivera Street  
1<sup>st</sup> Floor  
In front of School of Arts  
Tels: (787) 769-7600, (787) 769-7620  
or (787) 769-7630  
Fax: (787) 768-4150

**Humacao**

Governmental Center  
Cruz Ortiz Stella Street  
3<sup>rd</sup> Floor  
Next to District Court of Humacao  
Tels: (787) 852-2225, (787) 852-2226  
or (787) 852-2257  
Fax: (787) 285-5707

**Ponce**

Governmental Center  
Las Américas Avenue  
1<sup>st</sup> Floor, Office 101  
Tels: (787) 843-6775 or (787) 844-2541  
Fax: (787) 844-2542

**San Juan**

Intendente Alejandro Ramírez Building  
#10 Paseo Covadonga  
4<sup>th</sup> Floor, Office 404  
Tels: (787) 721-1110, (787) 721-1114  
or (787) 721-1126  
Fax: (787) 725-2069