

Form **1042-S**  
Department of the Treasury  
Internal Revenue Service

**Foreign Person's U.S. Source Income Subject to Withholding**

Information about Form 1042-S and its separate instructions is at [www.irs.gov/form1042](http://www.irs.gov/form1042).

**2014**

OMB No. 1545-0096

**Copy A** for  
Internal Revenue Service

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance			
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income		Check if tax not deposited under escrow procedure <input type="checkbox"/>	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld			
<b>8</b> Tax withheld by other agents				<b>9</b> Tax assumed by withholding agent			
<b>10</b> Total withholding credit				<b>11</b> Amount repaid to recipient			
<b>12</b> Withholding agent's EIN	Ch. 3 status code	Ch. 4 status code	<b>15</b> Intermediary or flow-through entity's EIN, if any		Ch. 3 status code	Ch. 4 status code	
<b>13a</b> Withholding agent's name			<b>16a</b> Intermediary or flow-through entity's name				
<b>13b</b> Withholding agent's Global Intermediary Identification Number (GIIN)			<b>16b</b> Intermediary or flow-through entity's GIIN				
<b>13c</b> Country code	<b>13d</b> Foreign taxpayer identification number, if any		<b>16c</b> Country code	<b>16d</b> Foreign tax identification number, if any			
<b>13e</b> Address (number and street)			<b>16e</b> Address (number and street)				
<b>13f</b> City or town	<b>13g</b> State/Province	<b>13h</b> Country	<b>13i</b> ZIP or foreign postal code	<b>16f</b> City or town	<b>16g</b> State/Province	<b>16h</b> Country	<b>16i</b> ZIP or foreign postal code
<b>14a</b> RECIPIENT'S name			<b>17</b> Recipient country code	<b>18</b> Recipient's foreign taxpayer identification number, if any			
<b>14b</b> Recipient's U.S. TIN, if any	Ch. 3 status code	Ch. 4 status code	<b>19</b> Recipient account number		<b>20</b> Recipient's date of birth		
<b>14c</b> Address (number and street)			<b>21</b> Payer's name		<b>22</b> Payer's TIN		
<b>14d</b> City or town	<b>14e</b> State/Province	<b>14f</b> Country	<b>14g</b> ZIP or foreign postal code	<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no.	<b>25</b> Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2014)

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**Copy B**  
for Recipient

**AMENDED**  **PRO-RATA BASIS REPORTING**

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		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income		Check if tax not deposited under escrow procedure <input type="checkbox"/>
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld		
<b>8</b> Tax withheld by other agents				<b>9</b> Tax assumed by withholding agent		
<b>10</b> Total withholding credit				<b>11</b> Amount repaid to recipient		
<b>12</b> Withholding agent's EIN		Ch. 3 status code	Ch. 4 status code	<b>15</b> Intermediary or flow-through entity's EIN, if any		Ch. 3 status code Ch. 4 status code
<b>13a</b> Withholding agent's name				<b>16a</b> Intermediary or flow-through entity's name		
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2014)

## U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible). You may get the return forms and instructions at any United States Embassy or consulate or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, tout étranger non-résident, tout organisme fidéicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit produire une déclaration d'impôt sur le revenu auprès des services fiscaux des Etats-Unis. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fidéicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source sur leur salaire. Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes dans toutes les Ambassades et tous les Consulats des Etats-Unis. L'on peut également s'adresser pour tout renseignement à: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre el ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. Las sociedades anónimas envían el Formulario 1120-F; todos los demás contribuyentes envían el Formulario 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Im allgemeinen muss jede ausländische Einzelperson, jeder ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten, einschliesslich des Einkommens, welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung, muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. Gesellschaften reichen den Vordruck 1120-F ein; alle anderen reichen das Formblatt 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

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**Copy C** for Recipient  
Attach to any Federal tax return you file

**AMENDED**  **PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance			
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income		Check if tax not deposited under escrow procedure <input type="checkbox"/>	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld			
<b>8</b> Tax withheld by other agents				<b>9</b> Tax assumed by withholding agent			
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<b>13e</b> Address (number and street)				<b>16e</b> Address (number and street)			
<b>13f</b> City or town	<b>13g</b> State/Province	<b>13h</b> Country	<b>13i</b> ZIP or foreign postal code	<b>16f</b> City or town	<b>16g</b> State/Province	<b>16h</b> Country	<b>16i</b> ZIP or foreign postal code
<b>14a</b> RECIPIENT'S name				<b>17</b> Recipient country code	<b>18</b> Recipient's foreign taxpayer identification number, if any		
<b>14b</b> Recipient's U.S. TIN, if any	Ch. 3 status code	Ch. 4 status code	<b>19</b> Recipient account number		<b>20</b> Recipient's date of birth		
<b>14c</b> Address (number and street)				<b>21</b> Payer's name		<b>22</b> Payer's TIN	
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Cat. No. 11386R

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## Explanation of Codes

### Box 1. Income code.

	Code	Types of Income		
Interest	01	Interest paid by U.S. obligors—general	15	Scholarship or fellowship grants
	02	Interest paid on real property mortgages	16	Compensation for independent personal services <sup>1</sup>
	03	Interest paid to controlling foreign corporations	17	Compensation for dependent personal services <sup>1</sup>
	04	Interest paid by foreign corporations	18	Compensation for teaching <sup>1</sup>
	05	Interest on tax-free covenant bonds	19	Compensation during studying and training <sup>1</sup>
	22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership	20	Gross income—Other
	29	Deposit interest	24	Real estate investment trust (REIT) distributions of capital gains
	30	Original issue discount (OID)	25	Trust distributions subject to IRC section 1445
	31	Short-term OID	26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
	33	Substitute payment—interest	27	Publicly traded partnership distributions subject to IRC section 1446
Dividend	06	Dividends paid by U.S. corporations—general	28	Gambling winnings <sup>2</sup>
	07	Dividends qualifying for direct dividend rate	32	Notional principal contract income <sup>3</sup>
	08	Dividends paid by foreign corporations	35	Substitute payment—other
	21	Gross income—Capital gain dividend	36	Capital gains distributions
	34	Substitute payment—dividends	37	Return of capital
	40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))	38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
Other	09	Capital gains	39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
	10	Industrial royalties	41	Guarantee of indebtedness
	11	Motion picture or television copyright royalties	42	Earnings as an artist or athlete—no central withholding agreement <sup>4</sup>
	12	Other royalties (for example, copyright, recording, publishing)	43	Earnings as an artist or athlete—central withholding agreement <sup>4</sup>
	13	Real property income and natural resources royalties	44	Transportation and freight income
	14	Pensions, annuities, alimony, and/or insurance premiums	50	Income previously reported under escrow procedure <sup>5</sup>
			51	Other income

See back of Copy D for additional codes

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

<sup>2</sup> Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings (Income Code 28)* in Pub. 515.

<sup>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>4</sup> If Income Code 42 or 43 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<sup>5</sup> Use only to report gross income the tax for which is being deposited in the current year because such tax was previously escrowed for chapters 3 and 4 and the withholding agent previously reported the gross income in a prior year and checked the box to report the tax as not deposited under the escrow procedure.

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**Copy D** for Recipient

Attach to any state tax return you file

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance			
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income		Check if tax not deposited under escrow procedure <input type="checkbox"/>	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld			
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<b>10</b> Total withholding credit				<b>11</b> Amount repaid to recipient			
<b>12</b> Withholding agent's EIN		Ch. 3 status code	Ch. 4 status code	<b>15</b> Intermediary or flow-through entity's EIN, if any	Ch. 3 status code	Ch. 4 status code	
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<b>14a</b> RECIPIENT'S name				<b>17</b> Recipient country code	<b>18</b> Recipient's foreign taxpayer identification number, if any		
<b>14b</b> Recipient's U.S. TIN, if any	Ch. 3 status code	Ch. 4 status code	<b>19</b> Recipient account number		<b>20</b> Recipient's date of birth		
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Cat. No. 11386R

Form **1042-S** (2014)

**Explanation of Codes** (continued)

**Boxes 3a and 4a.** Exemption code (applies if the tax rate entered in boxes 3a and 4a is 00.00).

**Code**                      **Authority for Exemption**

**Chapter 3**

- 01 Effectively connected income
- 02 Exempt under IRC (other than portfolio interest)
- 03 Income is not from U.S. sources
- 04 Exempt under tax treaty
- 05 Portfolio interest exempt under IRC
- 06 QI that assumes primary withholding responsibility
- 07 WFP or WFT
- 08 U.S. branch treated as U.S. Person
- 09 Territory FI treated as U.S. Person
- 10 QI represents that income is exempt
- 11 QSL that assumes primary withholding responsibility
- 12 Payee subjected to chapter 4 withholding

**Chapter 4**

- 13 Grandfathered payment
- 14 Effectively connected income
- 15 Payee not subject to chapter 4 withholding
- 16 Excluded nonfinancial payment
- 17 Foreign reportable amounts
- 18 Foreign Entity that assumes primary withholding responsibility
- 19 U.S. Payees—of participating FFI or registered deemed-compliant FFI
- 20 Recalcitrant account holders exempt from withholding under IGA
- 21 Dormant account<sup>1</sup>

**Code**                      **Type of Recipient, Withholding Agent, or Intermediary**

**Chapter 3 Status Codes**

- 01 U.S. Withholding Agent—FI
- 02 U.S. Withholding Agent—Other
- 03 Territory FI treated as U.S. Person

- 04 Territory FI—not treated as U.S. Person
- 05 U.S. branch of Participating FFI—treated as U.S. Person
- 06 U.S. branch of Participating FFI—not treated as U.S. Person
- 07 U.S. branch of Registered Deemed-Compliant FFI—treated as U.S. Person
- 08 Partnership other than Withholding Foreign Partnership
- 09 Withholding Foreign Partnership
- 10 Trust other than Withholding Foreign Trust
- 11 Withholding Foreign Trust
- 12 Qualified Intermediary
- 13 Qualified Intermediary—Branch under Qualified Intermediary Agreement
- 14 Qualified Intermediary—Branch not under Qualified Intermediary Agreement
- 15 Qualified Intermediary—Foreign Branch of U.S. FI
- 16 Qualified Securities Lender—Qualified Intermediary
- 17 Qualified Securities Lender—Other
- 18 Corporation
- 19 Individual
- 20 Estate
- 21 Private Foundation
- 22 International Organization
- 23 Tax Exempt Organization (Section 501(c) entities)
- 24 Unknown Recipient
- 25 Artist or Athlete
- 26 Pension
- 27 Foreign Government—Integral Part
- 28 Foreign Government—Controlled Entity
- 29 Government of U.S. territory
- 30 Foreign Central Bank of Issue

**Pooled Reporting Codes**

- 31 Withholding Rate Pool—General
- 32 Withholding Rate Pool—Exempt Organization

<sup>1</sup> Use only when tax not withheld under chapter 4 because escrow procedure for dormant accounts applied under chapter 4 but tax withheld under chapter 3.

**Explanation of Codes** *(continued)*

**Code**            **Type of Recipient, Withholding Agent, or Intermediary**

**Chapter 4 Status Codes**

- 01 U.S. Withholding Agent—FI
- 02 U.S. Withholding Agent—Other
- 03 Territory FI—not treated as U.S. Person
- 04 Territory FI—treated as U.S. Person
- 05 U.S. branch of Participating FFI—treated as U.S. Person
- 06 U.S. branch of Participating FFI—not treated as U.S. Person
- 07 U.S. branch of Registered Deemed-Compliant FFI—treated as U.S. Person
- 08 Participating FFI—Other
- 09 Participating FFI—Reporting Model 2 FFI
- 10 Registered Deemed-Compliant FFI—Reporting Model 1 FFI
- 11 Registered Deemed-Compliant FFI—Sponsored Entity
- 12 Registered Deemed-Compliant FFI—Other
- 13 Certified Deemed-Compliant FFI—Other
- 14 Certified Deemed-Compliant FFI—FFI with Low Value Accounts
- 15 Certified Deemed-Compliant FFI—Non-Registering Local Bank
- 16 Certified Deemed-Compliant FFI—Sponsored Entity
- 17 Nonparticipating FFI
- 18 Owner-Documented FFI
- 19 Limited Branch treated as Nonparticipating FFI
- 20 Limited FFI treated as Nonparticipating FFI
- 21 Passive NFFE identifying Substantial U.S. Owners
- 22 Passive NFFE with no Substantial U.S. Owners
- 23 Publicly Traded Corporation or Affiliate of Publicly Traded Corporation

- 24 Active NFFE
- 25 Excepted NFFE—Other
- 26 Individual
- 27 Section 501(c) Entities
- 28 Excepted Territory NFFE
- 29 Exempt Beneficial Owner
- 30 Entity Wholly Owned By Exempt Beneficial Owners
- 31 Unknown Recipient
- 32 Recalcitrant Account Holder
- 33 NFFE—WP or WT
- 34 Nonreporting IGA FFI

**Pooled Reporting Codes**

- 35 Recalcitrant Pool—No U.S. Indicia
- 36 Recalcitrant Pool—U.S. Indicia
- 37 Recalcitrant Pool—Dormant Account
- 38 Recalcitrant Pool—U.S. Persons
- 39 Recalcitrant Pool—Passive NFFEs
- 40 Nonparticipating FFI Pool
- 41 QI—Exempt from Chapter 4 Withholding Pool
- 42 U.S. Payees Pool



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**Copy E**  
for Withholding Agent

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<b>13c</b> Country code	<b>13d</b> Foreign taxpayer identification number, if any		<b>16c</b> Country code	<b>16d</b> Foreign tax identification number, if any			
<b>13e</b> Address (number and street)				<b>16e</b> Address (number and street)			
<b>13f</b> City or town	<b>13g</b> State/Province	<b>13h</b> Country	<b>13i</b> ZIP or foreign postal code	<b>16f</b> City or town	<b>16g</b> State/Province	<b>16h</b> Country	<b>16i</b> ZIP or foreign postal code
<b>14a</b> RECIPIENT'S name				<b>17</b> Recipient country code	<b>18</b> Recipient's foreign taxpayer identification number, if any		
<b>14b</b> Recipient's U.S. TIN, if any	Ch. 3 status code	Ch. 4 status code	<b>19</b> Recipient account number		<b>20</b> Recipient's date of birth		
<b>14c</b> Address (number and street)				<b>21</b> Payer's name		<b>22</b> Payer's TIN	
<b>14d</b> City or town	<b>14e</b> State/Province	<b>14f</b> Country	<b>14g</b> ZIP or foreign postal code	<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no.	<b>25</b> Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2014)