

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.

2015

OMB No. 1545-0096

Copy A for
Internal Revenue Service

AMENDED

PRO-RATA BASIS REPORTING

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

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

Cat. No. 11386R

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Internal Revenue Service

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Copy B
for Recipient

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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 Consultats 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.

Explanation of Codes

Box 1. Income code.

Code	Types of Income					
Interest	01	Interest paid by U.S. obligors—general	Dividend	06	Dividends paid by U.S. corporations—general	
	02	Interest paid on real property mortgages		07	Dividends qualifying for direct dividend rate	
	03	Interest paid to controlling foreign corporations		08	Dividends paid by foreign corporations	
	04	Interest paid by foreign corporations		21	Gross income—Capital gain dividend	
	05	Interest on tax-free covenant bonds		34	Substitute payment—dividends	
	22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership		40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))	
	29	Deposit Interest		52	Dividends paid on certain actively traded or publicly offered securities ¹	
	30	Original issue discount (OID)		53	Substitute payments—dividends from certain actively traded or publicly offered securities ¹	
	31	Short-term OID		Other	09	Capital gains
	33	Substitute payment—interest			10	Industrial royalties
	51	Interest paid on certain actively traded or publicly offered securities ¹			11	Motion picture or television copyright royalties
		12	Other royalties (for example, copyright, recording, publishing)			
			13	Royalties paid on certain publicly offered securities ¹		
			14	Real property income and natural resources royalties		

See back of Copy C for additional codes

¹ This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.

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

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

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Explanation of Codes (continued)

15	Pensions, annuities, alimony, and/or insurance premiums
16	Scholarship or fellowship grants
17	Compensation for independent personal services ²
18	Compensation for dependent personal services ²
19	Compensation for teaching ²
20	Compensation during studying and training ²
23	Gross income—Other
24	Real estate investment trust (REIT) distributions of capital gains
25	Trust distributions subject to IRC section 1445
26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
27	Publicly traded partnership distributions subject to IRC section 1446
28	Gambling winnings ³
32	Notional principal contract income ⁴
35	Substitute payment—other
36	Capital gains distributions
37	Return of capital
38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
41	Guarantee of indebtedness
42	Earnings as an artist or athlete—no central withholding agreement ⁵
43	Earnings as an artist or athlete—central withholding agreement ⁵
44	Specified Federal procurement payments
50	Income previously reported under escrow procedure ⁶
54	Other income

Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b 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 Entity that assumes primary withholding responsibility
18	U.S. Payees—of participating FFI or registered deemed-compliant FFI
19	Exempt from withholding under IGA ⁷
20	Dormant account ⁸
21	Excluded payment on offshore obligation
22	Excluded payments on Collateral ⁹

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—treated as U.S. Person
06	U.S. branch—not treated as U.S. Person
07	U.S. branch—EIC presumption applied
08	Partnership other than Withholding Foreign Partnership
09	Withholding Foreign Partnership

See back of Copy D for additional codes

² If compensation that otherwise would be covered under Income Codes 17 through 20 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

³ 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.

⁴ Use appropriate Interest Income Code for embedded interest in a notional principal contract.

⁵ If Income Code 42 or 43 is used, Recipient Code 22 (artist or athlete) should be used instead of Recipient Code 16 (individual), 15 (corporation), or 08 (partnership other than withholding foreign partnership).

⁶ 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. See the instructions to this form for further explanation.

⁷ Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.

⁸ Use only if applying the escrow procedure for dormant accounts under Regulations section 1.1471-4(b)(6). If tax was withheld and deposited under chapter 3, do not check the "tax not deposited with IRS pursuant to escrow procedure" box. You must instead check box 3 and complete box 3b.

⁹ This code should only be used if the income paid is not subject to withholding under chapter 4 pursuant to Regulations section 1.1473-1(a)(4)(vii).

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Copy D for Recipient

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PRO-RATA BASIS REPORTING

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		3b Tax rate	4b Tax rate	7 Federal tax withheld		
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12d Withholding agent's name				14b Primary Withholding Agent's EIN		
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12f Country code				15d Intermediary or flow-through entity's name		
12g Foreign taxpayer identification number, if any		15e Intermediary or flow-through entity's GIIN				
12h Address (number and street)				15f Country code	15g Foreign tax identification number, if any	
12i City or town, state or province, country, ZIP or foreign postal code				15h Address (number and street)		
13a Recipient's U.S. TIN, if any				15i City or town, state or province, country, ZIP or foreign postal code		
13b Ch. 3 status code		13c Ch. 4 status code		13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any
13d Recipient's name		13e Recipient's country code		16 Recipient's account number		17 Recipient's date of birth
13f Address (number and street)				18 Payer's name		19 Payer's TIN
13g City or town, state or province, country, ZIP or foreign postal code				20 Payer's GIIN		23 Name of state
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Explanation of Codes (continued)

- 10 Trust other than Withholding Foreign Trust
- 11 Withholding Foreign Trust
- 12 Qualified Intermediary
- 13 Qualified Securities Lender—Qualified Intermediary
- 14 Qualified Securities Lender—Other
- 15 Corporation
- 16 Individual
- 17 Estate
- 18 Private Foundation
- 19 Government or International Organization
- 20 Tax Exempt Organization (Section 501(c) entities)
- 21 Unknown Recipient
- 22 Artist or Athlete
- 23 Pension
- 24 Foreign Central Bank of Issue
- 25 Nonqualified Intermediary
- 26 Hybrid entity making Treaty Claim

Pooled Reporting Codes¹⁰

- 27 Withholding Rate Pool—General
- 28 Withholding Rate Pool—Exempt Organization
- 29 PAI Withholding Rate Pool—General
- 30 PAI Withholding Rate Pool—Exempt Organization
- 31 Agency Withholding Rate Pool—General
- 32 Agency Withholding Rate Pool—Exempt Organization
- 33 Joint account withholding rate pool

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 Participating FFI—Other
- 06 Participating FFI—Reporting Model 2 FFI
- 07 Registered Deemed-Compliant FFI—Reporting Model 1 FFI
- 08 Registered Deemed-Compliant FFI—Sponsored Entity
- 09 Registered Deemed-Compliant FFI—Other
- 10 Certified Deemed-Compliant FFI—Other
- 11 Certified Deemed-Compliant FFI—FFI with Low Value Accounts

- 12 Certified Deemed-Compliant FFI—Non-Registering Local Bank
- 13 Certified Deemed-Compliant FFI—Sponsored Entity
- 14 Certified Deemed-Compliant FFI—Investment Advisor or Investment Manager
- 15 Nonparticipating FFI
- 16 Owner-Documented FFI
- 17 Limited Branch treated as Nonparticipating FFI
- 18 Limited FFI treated as Nonparticipating FFI
- 19 Passive NFFE identifying Substantial U.S. Owners
- 20 Passive NFFE with no Substantial U.S. Owners
- 21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
- 22 Active NFFE
- 23 Individual
- 24 Section 501(c) Entities
- 25 Excepted Territory NFFE
- 26 Excepted NFFE — Other
- 27 Exempt Beneficial Owner
- 28 Entity Wholly Owned by Exempt Beneficial Owners
- 29 Unknown Recipient
- 30 Recalcitrant Account Holder
- 31 Nonreporting IGA FFI
- 32 Direct reporting NFFE
- 33 U.S. reportable account
- 34 Non-consenting U.S. account
- 35 Sponsored direct reporting NFFE
- 36 Excepted Inter-affiliate FFI
- 37 Undocumented Preexisting Obligation
- 38 U.S. Branch—ECI presumption applied
- 39 Account Holder of Excluded Financial Account¹¹
- 40 Passive NFFE reported by FFI¹²
- 41 NFFE subject to 1472 withholding

Pooled Reporting Codes

- 42 Recalcitrant Pool—No U.S. Indicia
- 43 Recalcitrant Pool—U.S. Indicia
- 44 Recalcitrant Pool—Dormant Account
- 45 Recalcitrant Pool—U.S. Persons
- 46 Recalcitrant Pool—Passive NFFEs
- 47 Nonparticipating FFI Pool
- 48 U.S. Payees Pool
- 49 QI-Recalcitrant Pool—General¹³

¹⁰ These codes should only be used by a QI, QSL, WP, or WT.

¹¹ This code should only be used if income is paid to an account that is excluded from the definition of financial account under Regulations section 1.1471-5(b)(2) or under Annex II of the applicable Model 1 IGA or Model 2 IGA.

¹² This code should only be used when the withholding agent has received a certification on the FFI withholding statement of a participating FFI or registered deemed-compliant FFI that maintains the account that the FFI has reported the account held by the passive NFFE as a U.S. account (or U.S. reportable account) under its FATCA requirements. The withholding agent must report the name and GIIIN of such FFI in box 15d and 15e.

¹³ This code should only be used by a withholding agent that is reporting a payment (or portion of a payment) made to a QI with respect to the QI's recalcitrant account holders.

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Copy E
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		21 State income tax withheld	22 Payer's state tax no.	23 Name of state	

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