

UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13d</b> City or town, state or province, country, ZIP or foreign postal code			
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>13e</b> Recipient's U.S. TIN, if any		<b>13f</b> Ch. 3 status code	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate			<b>13g</b> Ch. 4 status code	
<b>5</b> Withholding allowance				<b>13h</b> Recipient's GIIN			
<b>6</b> Net income				<b>13i</b> Recipient's foreign tax identification number, if any		<b>13j</b> LOB code	
<b>7a</b> Federal tax withheld				<b>13k</b> Recipient's account number			
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				<b>13l</b> Recipient's date of birth (YYYYMMDD)			
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
<b>7d</b> Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>				<b>14a</b> Primary withholding agent's name (if applicable)			
<b>8</b> Tax withheld by other agents				<b>14b</b> Primary withholding agent's EIN			
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )						<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>	
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15d</b> Intermediary or flow-through entity's name			
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>15e</b> Intermediary or flow-through entity's GIIN			
				<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any	
<b>12d</b> Withholding agent's name				<b>15h</b> Address (number and street)			
<b>12e</b> Withholding agent's global intermediary identification number (GIIN)				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code			
<b>12f</b> Country code		<b>12g</b> Foreign tax identification number, if any		<b>16a</b> Payer's name			
						<b>16b</b> Payer's TIN	
<b>12h</b> Address (number and street)				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state
<b>13a</b> Recipient's name		<b>13b</b> Recipient's country code					
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<b>12d</b> Withholding agent's name				<b>15h</b> Address (number and street)			
<b>12e</b> Withholding agent's global intermediary identification number (GIIN)				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code			
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(keep for your records)

## U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with U.S. income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a U.S. income tax return. However, a return is generally not 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 U.S. tax at the source. See the instructions for Forms 1120-F and 1040-NR for more information. Corporations file Form 1120-F; all others file Form 1040-NR. You may get the return forms and instructions at IRS.gov, at any U.S. Embassy or consulate, or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, toute personne physique étrangère non résidente, tout fiduciaire étranger non résident et toute société étrangère ayant des revenus américains, y compris des revenus effectivement liés à la conduite d'un commerce ou d'une entreprise aux États-Unis, doit déposer une déclaration d'impôt sur le revenu aux États-Unis. Toutefois, une déclaration n'est généralement pas requise de la part d'un particulier étranger non résident, d'un fiduciaire étranger non résident ou d'une société étrangère si cette personne n'a pas exercé d'activité commerciale aux États-Unis à un moment quelconque de l'année fiscale et si l'obligation fiscale de cette personne a été entièrement satisfaite par la retenue à la source de l'impôt américain. Voir les instructions des formulaires 1120F et 1040NR pour plus d'informations. Les sociétés déposent le formulaire 1120-F; toutes les autres déposent le formulaire 1040-NR. Vous pouvez obtenir les formulaires de déclaration et les instructions sur le site IRS.gov, dans n'importe quel bureau de poste des États-Unis, ou en écrivant à l'ambassade ou au consulat de l'Union européenne: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por lo general, toda persona que es un extranjero no residente, todo fiduciario extranjero no residente, y toda sociedad anónima extranjera que perciba ingresos estadounidenses, inclusive de los ingresos que son efectivamente conectados con la operación de un comercio o negocio ubicado en los Estados Unidos, debe presentar una declaración del impuesto estadounidense sobre los ingresos. Sin embargo, por lo general no se requiere que un individuo extranjero no residente, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente presenten una declaración si dicha persona no participaba en ningún comercio o negocio ubicado en los Estados Unidos en ningún momento durante el año tributario, y la responsabilidad tributaria de dicha persona fuera liquidada completamente mediante la retención del impuesto estadounidense en la fuente del ingreso. Consulte las instrucciones de los Formularios 1120F y 1040-NR para obtener más información. Las sociedades anónimas presentan el Formulario 1120-F, todos los demás presentan el Formulario 1040-NR. Puede obtener los formularios de declaración y sus instrucciones en IRS.gov, en cualquier embajada o consulado de los Estados Unidos, o al escribir al: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Grundsätzlich muss jede natürliche Person ohne Wohnsitz im Land, jeder Treuhänder ohne Wohnsitz im Land und jede ausländische Gesellschaft mit Einkünften in den USA, einschließlich Einkünften, die tatsächlich mit der Ausübung einer gewerblichen oder geschäftlichen Tätigkeit in den Vereinigten Staaten in Zusammenhang stehen, eine US-Einkommensteuererklärung einreichen. Eine Steuererklärung muss jedoch von einem nicht in den USA ansässigen Ausländer, einem nicht in den USA ansässigen Treuhänder oder einem ausländischen Unternehmen im Allgemeinen nicht eingereicht werden, wenn diese Person zu keinem Zeitpunkt während des Steuerjahres in den Vereinigten Staaten einer gewerblichen oder geschäftlichen Tätigkeit nachgegangen ist und die Steuerschuld dieser Person durch den Einbehalt der US-Quellensteuer vollständig beglichen wurde. Weitere Informationen finden Sie in den Anweisungen für die Formulare 1120F und 1040NR. Unternehmen reichen das Formular 1120-F ein, alle anderen reichen das Formular 1040-NR ein. Sie können die Rücksendeformulare und Anweisungen auf IRS.gov erhalten, auf jeder US-Botschaft oder Konsulat oder schriftlich an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

### Explanation of Codes

#### Box 1. Income Code.

Code	Types of Income
<b>01</b>	Interest paid by U.S. obligors—general
<b>02</b>	Interest paid on real property mortgages
<b>03</b>	Interest paid to controlling foreign corporations
<b>04</b>	Interest paid by foreign corporations
<b>05</b>	Interest on tax-free covenant bonds
<b>22</b>	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
<b>29</b>	Deposit interest
<b>30</b>	Original issue discount (OID)
<b>31</b>	Short-term OID
<b>33</b>	Substitute payment—interest
<b>51</b>	Interest paid on certain actively traded or publicly offered securities <sup>1</sup>
<b>54</b>	Substitute payments—interest from certain actively traded or publicly offered securities <sup>1</sup>
<b>06</b>	Dividends paid by U.S. corporations—general
<b>07</b>	Dividends qualifying for direct dividend rate
<b>08</b>	Dividends paid by foreign corporations

<b>34</b>	Substitute payment—dividends
<b>40</b>	Other dividend equivalents under IRC section 871(m)
<b>52</b>	Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>
<b>53</b>	Substitute payments—dividends from certain actively traded or publicly offered securities <sup>1</sup>
<b>56</b>	Dividend equivalents under IRC section 871(m) as a result of applying the combined transaction rules
<b>09</b>	Capital gains
<b>10</b>	Industrial royalties
<b>11</b>	Motion picture or television copyright royalties
<b>12</b>	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
<b>13</b>	Royalties paid on certain publicly offered securities <sup>1</sup>
<b>14</b>	Real property income and natural resources royalties
<b>15</b>	Pensions, annuities, alimony, and/or insurance premiums
<b>16</b>	Scholarship or fellowship grants
<b>17</b>	Compensation for independent personal services <sup>2</sup>
<b>18</b>	Compensation for dependent personal services <sup>2</sup>
<b>19</b>	Compensation for teaching <sup>2</sup>

See back of Copy C for additional codes

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

<sup>2</sup> If compensation that would otherwise 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.

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<b>12d</b> Withholding agent's name				<b>15h</b> Address (number and street)											
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<b>12f</b> Country code		<b>12g</b> Foreign tax identification number, if any		<b>16a</b> Payer's name		<b>16b</b> Payer's TIN									
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<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state								
<b>13a</b> Recipient's name		<b>13b</b> Recipient's country code													
<b>13c</b> Address (number and street)															

**Explanation of Codes (continued)**

	20	Compensation during studying and training <sup>2</sup>
	23	Other income
	24	Qualified investment entity (QIE) 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(a)
	28	Gambling winnings <sup>3</sup>
	32	Notional principal contract income <sup>4</sup>
	35	Substitute payment—other
	36	Capital gains distributions
	37	Return of capital
Other	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 <sup>5</sup>
	43	Earnings as an artist or athlete—central withholding agreement <sup>5</sup>
	44	Specified federal procurement payments
	50	Income previously reported under escrow procedure <sup>6</sup>
	55	Taxable death benefits on life insurance contracts
	57	Amount realized under IRC section 1446(f)
	58	Publicly traded partnership distributions—undetermined
	59	Consent fees
	60	Loan syndication fees
	61	Settlement payments

**Boxes 3a and 4a. Exemption Code (applies if the tax rate entered in box 3b or 4b is 00.00).**

Code	Authority for Exemption
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**Chapter 3**

01	Effectively connected income
02	Exempt under IRC <sup>7</sup>
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
10	QI represents that income is exempt

11	QSL that assumes primary withholding responsibility
12	Payee subjected to chapter 4 withholding
22	QDD that assumes primary withholding responsibility
23	Exempt under section 897(l)
24	Exempt under section 892

**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 <sup>8</sup>
20	Dormant account <sup>9</sup>
21	Other payment not subject to chapter 4 withholding

**Boxes 12b, 12c, 13f, 13g, 15b, 15c, 16d, and 16e. Withholding Agent, Recipient, Intermediary, and Payer Chapter 3 and Chapter 4 Status Codes.**

Type of Recipient, Withholding Agent, Payer, or Intermediary Code
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**Chapter 3 Status Codes**

05	U.S. branch—treated as U.S. person <sup>10</sup>
06	U.S. branch—not treated as U.S. person <sup>11</sup>
07	U.S. branch—ECI presumption applied
08	Partnership other than withholding foreign partnership, publicly traded partnership, or partnership QDD
09	Withholding foreign partnership
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	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

See back of Copy D for additional codes

<sup>2</sup> If compensation that would otherwise 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.

<sup>3</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>4</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>5</sup> Income Code 43 should only be used if Letter 4492, Venue Notification, has been issued by the Internal Revenue Service (otherwise, use Income Code 42 for earnings as an artist or athlete). 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, publicly traded partnership, or partnership QDD).

<sup>6</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. See the instructions to this form for further explanation.

<sup>7</sup> This code should only be used if no other specific chapter 3 exemption code applies.

<sup>8</sup> Use only to report a U.S. reportable account or nonconsenting U.S. account that is receiving a payment subject to chapter 3 withholding.

<sup>9</sup> 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 box 7b ("tax not deposited with IRS pursuant to escrow procedure"). You must instead enter "3" in box 3 and complete box 3b.

<sup>10</sup> This code can be used by a territory FI that is treated as a U.S. person.

<sup>11</sup> This code can be used by a territory FI that is not treated as a U.S. person.

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**Explanation of Codes (continued)**

- 25 Nonqualified intermediary
- 26 Hybrid entity making treaty claim
- 35 Qualified derivatives dealer
- 36 Foreign government—integral part
- 37 Foreign government—controlled entity
- 38 Publicly traded partnership
- 39 Disclosing qualified intermediary
- 40 Partnership QDD<sup>12</sup>
- 41 U.S. government entity or tax exempt entity (other than section 501(c) entities)<sup>13</sup>

**Pooled Reporting Codes<sup>14</sup>**

- 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

**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—nonregistering local bank
- 13 Certified deemed-compliant FFI—sponsored entity
- 14 Certified deemed-compliant FFI—investment entity that does not maintain financial accounts
- 15 Nonparticipating FFI
- 16 Owner-documented FFI
- 17 U.S. branch—treated as U.S. person
- 18 U.S. branch—not treated as U.S. person (reporting under section 1471)
- 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 Nonconsenting 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 account<sup>15</sup>
- 40 Passive NFFE reported by FFI<sup>16</sup>
- 41 NFFE subject to 1472 withholding
- 50 U.S. withholding agent—foreign branch of FI

**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—general<sup>17</sup>

**Box 13j. LOB Code (enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits).**

**LOB Code****LOB Treaty Category**

- |    |   |
|----|---|
| 02 | Government—contracting state/political subdivision/local authority          |
| 03 | Tax exempt pension trust/pension fund                                       |
| 04 | Tax exempt/charitable organization  |
| 05 | Publicly traded corporation   |
| 06 | Subsidiary of publicly traded corporation                                   |
| 07 | Company that meets the ownership and base erosion test                      |
| 08 | Company that meets the derivative benefits test                             |
| 09 | Company with an item of income that meets the active trade or business test |
| 10 | Discretionary determination   |
| 11 | Other   |
| 12 | No LOB article in treaty  |

<sup>12</sup> Status code 40 should only be used for the partnership's allocations to its partners with respect to its (or its branch's) QDD's activities. The partnership should report all other allocations with respect to its partners using status code 8, 9, or 38, as applicable. When the partnership is transacting in its QDD capacity, it should use status code 35.

<sup>13</sup> This includes a college, a university, or another U.S. entity exempt from tax under an Internal Revenue Code section other than section 501(c). This code is only applicable for reporting the chapter 3 status of a withholding agent (box 12b).

<sup>14</sup> Codes 27 through 32 should only be used by a QI, QSL, WP, or WT. A QI acting as a QDD may use only code 27 or 28.

<sup>15</sup> 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.

<sup>16</sup> 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 GIIN of such FFI in boxes 15d and 15e.

<sup>17</sup> 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.