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.*

2014

OMB No. 1545-0096

Copy A for Internal Revenue Service

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

1 Income code	**2** Gross income	**3** Chap. 3: ☐	**4** Chap. 4: ☐	**5** Withholding allowance	
		3a Exemption code	**4a** Exemption code	**6** Net income	Check if tax not deposited under escrow procedure ☐
		3b Tax rate	**4b** Tax rate	**7** Federal tax withheld	

8 Tax withheld by other agents

9 Tax assumed 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

14e Primary Withholding Agent's Name (if applicable)

14f Primary Withholding Agent's EIN

13a Withholding agent's name

13b Withholding agent's Global Intermediary Identification Number (GIIN)

13c Country code | **13d** Foreign taxpayer identification number, if any

13e Address (number and street)

13f City or town, state or province, country, ZIP or foreign postal code

13g Recipient's U.S. TIN, if any

13h Ch. 3 status code | **13i** Ch. 4 status code

14a Recipient's name | **14b** Recipient's country code

14c Address (number and street)

14d City or town, state or province, country, ZIP or foreign postal code

15a Intermediary or flow-through entity's EIN, if any | **15b** Ch. 3 status code | **15c** Ch. 4 status code

16a Intermediary or flow-through entity's name

16b Intermediary or flow-through entity's GIIN

16c Country code | **16d** Foreign tax identification number, if any

16e Address (number and street)

16f City or town, state or province, country, ZIP or foreign postal code

17 Recipient's GIIN | **18** Recipient's foreign tax identification number, if any

19 Recipient's account number | **20** Recipient's date of birth

21 Payer's name | **22** Payer's TIN | **23** Payer's GIIN

24 State income tax withheld | **25** Payer's state tax no. | **26** Name of state

Form **1042-S**

Department of the Treasury
Internal Revenue Service

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

2014

OMB No. 1545-0096

Copy B
for Recipient

1 Income code	**2** Gross income	**3** Chap. 3: ☐	**4** Chap. 4: ☐	**5** Withholding allowance	
		3a Exemption code	**4a** Exemption code	**6** Net income	Check if tax not deposited under escrow procedure ☐
		3b Tax rate	**4b** Tax rate	**7** Federal tax withheld	
8 Tax withheld by other agents				**9** Tax assumed 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	**14e** Primary Withholding Agent's Name (if applicable)	
				14f Primary Withholding Agent's EIN	
13a Withholding agent's name				**15a** Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code / **15c** Ch. 4 status code
13b Withholding agent's Global Intermediary Identification Number (GIIN)				**16a** Intermediary or flow-through entity's name	
13c Country code	**13d** Foreign taxpayer identification number, if any			**16b** Intermediary or flow-through entity's GIIN	
				16c Country code	**16d** Foreign tax identification number, if any
13e Address (number and street)				**16e** Address (number and street)	
13f City or town, state or province, country, ZIP or foreign postal code				**16f** City or town, state or province, country, ZIP or foreign postal code	
13g Recipient's U.S. TIN, if any				**17** Recipient's GIIN	**18** Recipient's foreign tax identification number, if any
13h Ch. 3 status code		**13i** Ch. 4 status code			
14a Recipient's name		**14b** Recipient's country code		**19** Recipient's account number	**20** Recipient's date of birth
14c Address (number and street)				**21** Payer's name	**22** Payer's TIN / **23** Payer's GIIN
14d City or town, state or province, country, ZIP or foreign postal code				**24** State income tax withheld	**25** Payer's state tax no. / **26** Name of state

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 Vereiningten 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
Interest	02	Interest paid on real property mortgages
Interest	03	Interest paid to controlling foreign corporations
Interest	04	Interest paid by foreign corporations
Interest	05	Interest on tax-free covenant bonds
Interest	22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
Interest	29	Deposit interest
Interest	30	Original issue discount (OID)
Interest	31	Short-term OID
Interest	33	Substitute payment—interest
Dividend	06	Dividends paid by U.S. corporations—general
Dividend	07	Dividends qualifying for direct dividend rate
Dividend	08	Dividends paid by foreign corporations
Dividend	21	Gross income—Capital gain dividend
Dividend	34	Substitute payment—dividends
Dividend	40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
Other	09	Capital gains
Other	10	Industrial royalties
Other	11	Motion picture or television copyright royalties
Other	12	Other royalties (for example, copyright, recording, publishing)

See back of Copy C for additional codes

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2014

OMB No. 1545-0096

Copy C for Recipient

Attach to any Federal tax return you file

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

1 Income code	**2** Gross income	**3** Chap. 3: ☐	**4** Chap. 4: ☐	**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 under escrow procedure ☐

8 Tax withheld by other agents	**9** Tax assumed 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	**14e** Primary Withholding Agent's Name (if applicable)
	14f Primary Withholding Agent's EIN
13a Withholding agent's name	**15a** Intermediary or flow-through entity's EIN, if any / **15b** Ch. 3 status code / **15c** Ch. 4 status code
13b Withholding agent's Global Intermediary Identification Number (GIIN)	**16a** Intermediary or flow-through entity's name
13c Country code / **13d** Foreign taxpayer identification number, if any	**16b** Intermediary or flow-through entity's GIIN
	16c Country code / **16d** Foreign tax identification number, if any
13e Address (number and street)	**16e** Address (number and street)
13f City or town, state or province, country, ZIP or foreign postal code	**16f** City or town, state or province, country, ZIP or foreign postal code
13g Recipient's U.S. TIN, if any	**17** Recipient's GIIN / **18** Recipient's foreign tax identification number, if any
13h Ch. 3 status code / **13i** Ch. 4 status code	
14a Recipient's name / **14b** Recipient's country code	**19** Recipient's account number / **20** Recipient's date of birth
14c Address (number and street)	**21** Payer's name / **22** Payer's TIN / **23** Payer's GIIN
14d City or town, state or province, country, ZIP or foreign postal code	**24** State income tax withheld / **25** Payer's state tax no. / **26** Name of state

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2014)

Explanation of Codes *(continued)*

Other

13 Real property income and natural resources royalties
14 Pensions, annuities, alimony, and/or insurance premiums
15 Scholarship or fellowship grants
16 Compensation for independent personal services[1]
17 Compensation for dependent personal services[1]
18 Compensation for teaching[1]
19 Compensation during studying and training[1]
20 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[2]
32 Notional principal contract income[3]
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[4]
43 Earnings as an artist or athlete—central withholding agreement[4]
44 Specified Federal procurement payments
50 Income previously reported under escrow procedure[5]
51 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[6]
20	Dormant account[7]
21	Excluded offshore payment

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

See back of Copy D for additional codes

[1] 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.

[2] 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.

[3] Use appropriate Interest Income Code for embedded interest in a notional principal contract.

[4] If Income Code 42 or 43 is used, Recipient Code 25 (artist or athlete) should be used instead of Recipient Code 19 (individual), 18 (corporation), or 08 (partnership other than withholding foreign partnership).

[5] 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.

[6] 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.

[7] 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.

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OMB No. 1545-0096

Copy D for Recipient
Attach to any state tax return you file

1 Income code	**2** Gross income	**3** Chap. 3: ☐ / **3a** Exemption code / **3b** Tax rate	**4** Chap. 4: ☐ / **4a** Exemption code / **4b** Tax rate
5 Withholding allowance			
6 Net income		Check if tax not deposited under escrow procedure ☐	
7 Federal tax withheld			
8 Tax withheld by other agents		**9** Tax assumed 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	**14e** Primary Withholding Agent's Name (if applicable)
			14f Primary Withholding Agent's EIN
13a Withholding agent's name		**15a** Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code / **15c** Ch. 4 status code
13b Withholding agent's Global Intermediary Identification Number (GIIN)		**16a** Intermediary or flow-through entity's name	
13c Country code	**13d** Foreign taxpayer identification number, if any	**16b** Intermediary or flow-through entity's GIIN	
		16c Country code	**16d** Foreign tax identification number, if any
13e Address (number and street)		**16e** Address (number and street)	
13f City or town, state or province, country, ZIP or foreign postal code		**16f** City or town, state or province, country, ZIP or foreign postal code	
13g Recipient's U.S. TIN, if any		**17** Recipient's GIIN	**18** Recipient's foreign taxpayer identification number, if any
13h Ch. 3 status code	**13i** Ch. 4 status code		
14a Recipient's name	**14b** Recipient's country code	**19** Recipient's account number	**20** Recipient's date of birth
14c Address (number and street)		**21** Payer's name	**22** Payer's TIN / **23** Payer's GIIN
14d City or town, state or province, country, ZIP or foreign postal code		**24** State income tax withheld	**25** Payer's state tax no. / **26** Name of state

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Explanation of Codes *(continued)*

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
31 Nonqualified Intermediary
32 Hybrid entity making Treaty Claim

Pooled Reporting Codes

33 Withholding Rate Pool—General
34 Withholding Rate Pool—Exempt Organization
35 PAI Withholding Rate Pool—General
36 PAI Withholding Rate Pool—Exempt Organization
37 Agency Withholding Rate Pool—General
38 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 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 Certified Deemed-Compliant FFI – Investment Advisor or Investment Manager
18 Nonparticipating FFI
19 Owner-Documented FFI
20 Limited Branch treated as Nonparticipating FFI
21 Limited FFI treated as Nonparticipating FFI
22 Passive NFFE identifying Substantial U.S. Owners
23 Passive NFFE with no Substantial U.S. Owners
24 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
25 Active NFFE
26 Excepted NFFE—Other
27 Individual
28 Section 501(c) Entities
29 Excepted Territory NFFE
30 Exempt Beneficial Owner
31 Entity Wholly Owned by Exempt Beneficial Owners
32 Unknown Recipient
33 Recalcitrant Account Holder
34 NFFE—WP or WT
35 Nonreporting IGA FFI
36 Direct reporting NFFE
37 U.S. reportable account
38 Non-consenting U.S. account
39 Sponsored direct reporting NFFE
40 Excepted Inter-affiliate FFI
41 Undocumented Preexisting Obligation

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

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Copy E
for Withholding Agent

1 Income code	**2** Gross income	**3** Chap. 3: ☐	**4** Chap. 4: ☐	**5** Withholding allowance	
		3a Exemption code	**4a** Exemption code	**6** Net income	Check if tax not deposited under escrow procedure ☐
		3b Tax rate	**4b** Tax rate	**7** Federal tax withheld	

8 Tax withheld by other agents	**9** Tax assumed 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	**14e** Primary Withholding Agent's Name (if applicable)
	14f Primary Withholding Agent's EIN
13a Withholding agent's name	**15a** Intermediary or flow-through entity's EIN, if any · **15b** Ch. 3 status code · **15c** Ch. 4 status code
13b Withholding agent's Global Intermediary Identification Number (GIIN)	**16a** Intermediary or flow-through entity's name
13c Country code · **13d** Foreign taxpayer identification number, if any	**16b** Intermediary or flow-through entity's GIIN
	16c Country code · **16d** Foreign tax identification number, if any
13e Address (number and street)	**16e** Address (number and street)
13f City or town, state or province, country, ZIP or foreign postal code	**16f** City or town, state or province, country, ZIP or foreign postal code
13g Recipient's U.S. TIN, if any	**17** Recipient's GIIN · **18** Recipient's foreign taxpayer identification number, if any
13h Ch. 3 status code · **13i** Ch. 4 status code	
14a Recipient's name · **14b** Recipient's country code	**19** Recipient's account number · **20** Recipient's date of birth
14c Address (number and street)	**21** Payer's name · **22** Payer's TIN · **23** Payer's GIIN
14d City or town, state or province, country, ZIP or foreign postal code	**24** State income tax withheld · **25** Payer's state tax no. · **26** Name of state