

AMENDED

PRO-RATA BASIS REPORTING

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

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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 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				
01	Interest paid by U.S. obligors—general	Interest	40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))	
02	Interest paid on real property mortgages		52	Dividends paid on certain actively traded or publicly offered securities ¹	
03	Interest paid to controlling foreign corporations		53	Substitute payments-dividends from certain actively traded or publicly offered securities ¹	
04	Interest paid by foreign corporations		09	Capital gains	
05	Interest on tax-free covenant bonds		10	Industrial royalties	
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership		11	Motion picture or television copyright royalties	
29	Deposit Interest		12	Other royalties (e.g., copyright, software, broadcasting, endorsement payments)	
30	Original issue discount (OID)		Other	13	Royalties paid on certain publicly offered securities ¹
31	Short-term OID			14	Real property income and natural resources royalties
33	Substitute payment—interest			15	Pensions, annuities, alimony, and/or insurance premiums
51	Interest paid on certain actively traded or publicly offered securities ¹	16		Scholarship or fellowship grants	
06	Dividends paid by U.S. corporations—general	17		Compensation for independent personal services ²	
07	Dividends qualifying for direct dividend rate	18		Compensation for dependent personal services ²	
08	Dividends paid by foreign corporations	19		Compensation for teaching ²	
34	Substitute payment—dividends				

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.

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.

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

Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s.

2016

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

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1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		
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		3b Tax rate	4b Tax rate	13f Ch. 3 status code		13g Ch. 4 status code
5 Withholding allowance				13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
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7a Federal tax withheld						
8 Tax withheld by other agents				13k Recipient's account number		13l Recipient's date of birth
9 Tax paid by withholding agent						
10 Total withholding credit				14a Primary Withholding Agent's Name (if applicable)		
11 Amount repaid to recipient				14b Primary Withholding Agent's EIN		
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
12d Withholding agent's name				15d Intermediary or flow-through entity's name		
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15e Intermediary or flow-through entity's GIIN		
12f Country code		12g Foreign taxpayer identification number, if any		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 name			13b Recipient's country code	16a Payer's name		16b Payer's TIN
13c Address (number and street)				16c Payer's GIIN		16d Ch. 3 status code
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Explanation of Codes (continued)

Other	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

Type of Recipient, Withholding Agent, or Intermediary

Code	Status Codes
Chapter 3	
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—ECI 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 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).

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).

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

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		3a Exemption code	4a Exemption code			
		3b Tax rate	4b Tax rate	13f Ch. 3 status code		13g Ch. 4 status code
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Explanation of Codes (continued)

10	Trust other than Withholding Foreign Trust	21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
11	Withholding Foreign Trust	22	Active NFFE
12	Qualified Intermediary	23	Individual
13	Qualified Securities Lender—Qualified Intermediary	24	Section 501(c) Entities
14	Qualified Securities Lender—Other	25	Excepted Territory NFFE
15	Corporation	26	Excepted NFFE — Other
16	Individual	27	Exempt Beneficial Owner
17	Estate	28	Entity Wholly Owned by Exempt Beneficial Owners
18	Private Foundation	29	Unknown Recipient
19	Government or International Organization	30	Recalcitrant Account Holder
20	Tax Exempt Organization (Section 501(c) entities)	31	Nonreporting IGA FFI
21	Unknown Recipient	32	Direct reporting NFFE
22	Artist or Athlete	33	U.S. reportable account
23	Pension	34	Non-consenting U.S. account
24	Foreign Central Bank of Issue	35	Sponsored direct reporting NFFE
25	Nonqualified Intermediary	36	Excepted Inter-affiliate FFI
26	Hybrid entity making Treaty Claim	37	Undocumented Preexisting Obligation
34	U.S. Withholding Agent—Foreign branch of FI	38	U.S. Branch—ECI presumption applied
Pooled Reporting Codes¹⁰		39	Account Holder of Excluded Financial Account ¹¹
27	Withholding Rate Pool—General	40	Passive NFFE reported by FFI ¹²
28	Withholding Rate Pool—Exempt Organization	41	NFFE subject to 1472 withholding
29	PAI Withholding Rate Pool—General	50	U.S. Withholding Agent—Foreign branch of FI
30	PAI Withholding Rate Pool—Exempt Organization		
31	Agency Withholding Rate Pool—General	Pooled Reporting Codes	
32	Agency Withholding Rate Pool—Exempt Organization	42	Recalcitrant Pool—No U.S. Indicia
33	Joint account withholding rate pool	43	Recalcitrant Pool—U.S. Indicia
Chapter 4 Status Codes		44	Recalcitrant Pool—Dormant Account
01	U.S. Withholding Agent—FI	45	Recalcitrant Pool—U.S. Persons
02	U.S. Withholding Agent—Other	46	Recalcitrant Pool—Passive NFFEs
03	Territory FI—not treated as U.S. Person	47	Nonparticipating FFI Pool
04	Territory FI—treated as U.S. Person	48	U.S. Payees Pool
05	Participating FFI—Other	49	QI-Recalcitrant Pool—General ¹³
06	Participating FFI—Reporting Model 2 FFI		
07	Registered Deemed-Compliant FFI—Reporting Model 1 FFI	Box 13 j. LOB Code (enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits).	
08	Registered Deemed-Compliant FFI—Sponsored Entity	LOB Code	LOB Treaty Category
09	Registered Deemed-Compliant FFI—Other	01	Individual
10	Certified Deemed-Compliant FFI—Other	02	Government – contracting state/political subdivision/local authority
11	Certified Deemed-Compliant FFI—FFI with Low Value Accounts	03	Tax exempt pension trust/Pension fund
12	Certified Deemed-Compliant FFI—Non-Registering Local Bank	04	Tax exempt/Charitable organization
13	Certified Deemed-Compliant FFI—Sponsored Entity	05	Publicly-traded corporation
14	Certified Deemed-Compliant FFI—Investment Advisor or Investment Manager	06	Subsidiary of publicly-traded corporation
15	Nonparticipating FFI	07	Company that meets the ownership and base erosion test
16	Owner-Documented FFI	08	Company that meets the derivative benefits test
17	Limited Branch treated as Nonparticipating FFI	09	Company with an item of income that meets the active trade or business test
18	Limited FFI treated as Nonparticipating FFI	10	Discretionary determination
19	Passive NFFE identifying Substantial U.S. Owners	11	Other
20	Passive NFFE with no Substantial U.S. Owners		

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 GIIN of such FFI in boxes 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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