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Copy B
for Recipient

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code
		3a Exemption code		13g Ch. 4 status code
		3b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any
		4a Exemption code		13j LOB code
		4b Tax rate	13k Recipient's account number	
5 Withholding allowance				
6 Net income				
7a Federal tax withheld				
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				
8 Tax withheld by other agents				
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				
10 Total withholding credit (combine boxes 7a, 8, and 9)				
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code	13l Recipient's date of birth (YYYYMMDD)	
12d Withholding agent's name				
12e Withholding agent's Global Intermediary Identification Number (GIIN)				
12f Country code	12g Foreign taxpayer identification number, if any	14a Primary Withholding Agent's Name (if applicable)		
12h Address (number and street)				
12i City or town, state or province, country, ZIP or foreign postal code				
13a Recipient's name	13b Recipient's country code	14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>	
13c Address (number and street)				
13d 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
		15d Intermediary or flow-through entity's name		
		15e Intermediary or flow-through entity's GIIN		
		15f Country code	15g Foreign tax identification number, if any	
		15h Address (number and street)		
		15i City or town, state or province, country, ZIP or foreign postal code		
		16a Payer's name		16b Payer's TIN
		16c Payer's GIIN		16d Ch. 3 status code
				16e Ch. 4 status code
		17a State income tax withheld	17b Payer's state tax no.	17c 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 IRS.gov, 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 à IRS.gov et 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 IRS.gov y 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 unter IRS.gov und 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	34	Substitute payment—dividends
02	Interest paid on real property mortgages		40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
03	Interest paid to controlling foreign corporations		52	Dividends paid on certain actively traded or publicly offered securities ¹
04	Interest paid by foreign corporations		53	Substitute payments—dividends from certain actively traded or publicly offered securities ¹
05	Interest on tax-free covenant bonds		09	Capital gains
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership		10	Industrial royalties
29	Deposit Interest		11	Motion picture or television copyright royalties
30	Original issue discount (OID)		12	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
31	Short-term OID		13	Royalties paid on certain publicly offered securities ¹
33	Substitute payment—interest		14	Real property income and natural resources royalties
51	Interest paid on certain actively traded or publicly offered securities ¹	15	Pensions, annuities, alimony, and/or insurance premiums	
54	Substitute payments—interest from 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	

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.