

Form **1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income  
Subject to Withholding** **AMENDED** **PRO-RATA BASIS REPORTING****2011**

OMB No. 1545-0096

**Copy A** for  
Internal Revenue Service

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>7</b> Federal tax withheld
				<b>6</b> Exemption code	<b>8</b> Withholding by other agents
					<b>9</b> Total withholding credit
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN	
<b>11</b> Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				<b>15</b> Recipient's foreign tax identifying number, if any	<b>16</b> Country code
<b>12a</b> WITHHOLDING AGENT'S name				<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name	<b>18</b> Country code
<b>12b</b> Address (number and street)				<b>19a</b> NQI's/Entity's address (number and street)	
<b>12c</b> Additional address line (room or suite no.)				<b>19b</b> Additional address line (room or suite no.)	
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<b>13a</b> RECIPIENT'S name			<b>13b</b> Recipient code	<b>20</b> NQI's/Entity's U.S. TIN, if any ▶	
<b>13c</b> Address (number and street)				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)	
<b>13d</b> Additional address line (room or suite no.)				<b>22</b> Recipient account number (optional)	
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code				<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no. <b>25</b> Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.

Cat. No. 11386R

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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 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 le 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

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**Copy C** for Recipient

Attach to any Federal tax return you file

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>7</b> Federal tax withheld
				<b>6</b> Exemption code	<b>8</b> Withholding by other agents
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## Explanation of Codes

### Box 1. Income code.

	Code	Types of Income			
Interest	01	Interest paid by U.S. obligors—general	14	Pensions, annuities, alimony, and/or insurance premiums	
	02	Interest paid on real property mortgages	15	Scholarship or fellowship grants	
	03	Interest paid to controlling foreign corporations	16	Compensation for independent personal services <sup>1</sup>	
	04	Interest paid by foreign corporations	17	Compensation for dependent personal services <sup>1</sup>	
	05	Interest on tax-free covenant bonds	18	Compensation for teaching <sup>1</sup>	
	29	Deposit interest	19	Compensation during studying and training <sup>1</sup>	
	30	Original issue discount (OID)	20	Earnings as an artist or athlete <sup>2</sup>	
Dividend	31	Short-term OID	24	Real estate investment trust (REIT) distributions of capital gains	
	33	Substitute payment—interest	25	Trust distributions subject to IRC section 1445	
	06	Dividends paid by U.S. corporations—general	Other	26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
	07	Dividends qualifying for direct dividend rate		27	Publicly traded partnership distributions subject to IRC section 1446
	08	Dividends paid by foreign corporations		28	Gambling winnings <sup>3</sup>
	34	Substitute payment—dividends		32	Notional principal contract income <sup>4</sup>
	40	Other U.S. source dividend equivalents under IRC section 871(m) (formerly 871(l))		35	Substitute payment—other
09	Capital gains	36		Capital gains distributions	
Other	10	Industrial royalties		37	Return of capital
	11	Motion picture or television copyright royalties	38	Eligible deferred compensation items subject to IRC section 877A(d)(1)	
	12	Other royalties (for example, copyright, recording, publishing)	39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)	
	13	Real property income and natural resources royalties	41	Guarantee of indebtedness	
			50	Other income	

See back of Copy D for additional codes

<sup>1</sup> 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 20 instead.

<sup>2</sup> If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<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.

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**Copy D** for Recipient

Attach to any state tax return you file

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<b>13c</b> Address (number and street)				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)	
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<b>13e</b> City or town, province or state, country, ZIP or foreign postal code				<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no. <b>25</b> Name of state

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## Explanation of Codes (continued)

**Box 6.** Exemption code (applies if the tax rate entered in box 5 is 00.00).

Code	Authority for Exemption
01	Income effectively connected with a U.S. trade or business
02	Exempt under an Internal Revenue Code section (income other than portfolio interest)
03	Income is not from U.S. sources <sup>1</sup>
04	Exempt under tax treaty
05	Portfolio interest exempt under an Internal Revenue Code section
06	Qualified intermediary that assumes primary withholding responsibility
07	Withholding foreign partnership or withholding foreign trust
08	U.S. branch treated as a U.S. person
09	Qualified intermediary represents income is exempt
10	Qualified securities lender that assumes primary withholding responsibility for substitute dividends

**Box 13b.** Recipient code.

Code	Type of Recipient
01	Individual <sup>2</sup>
02	Corporation <sup>2</sup>
03	Partnership other than withholding foreign partnership <sup>2</sup>

**Box 13b.** Recipient code.

04	Withholding foreign partnership or withholding foreign trust
05	Trust
06	Government or international organization
07	Tax-exempt organization (IRC section 501(a))
08	Private foundation
09	Artist or athlete <sup>2</sup>
10	Estate
11	U.S. branch treated as U.S. person
12	Qualified intermediary
13	Private arrangement intermediary withholding rate pool—general <sup>3</sup>
14	Private arrangement intermediary withholding rate pool—exempt organizations <sup>3</sup>
15	Qualified intermediary withholding rate pool—general <sup>3</sup>
16	Qualified intermediary withholding rate pool—exempt organizations <sup>3</sup>
17	Authorized foreign agent
18	Public pension fund
20	Unknown recipient
21	Qualified securities lender—qualified intermediary
22	Qualified securities lender—other

<sup>1</sup> Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

<sup>2</sup> If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<sup>3</sup> May be used only by a qualified intermediary.

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**Copy E**  
for Withholding Agent

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