

AMENDED

PRO-RATA BASIS REPORTING

1 Income code	2 Gross income	3 Chap. 3: <input type="checkbox"/>	4 Chap. 4: <input type="checkbox"/>	5 Withholding allowance		
		3a Exemption code	4a Exemption code	6 Net income		Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>
		3b Tax rate	4b Tax rate	7 Federal tax withheld		
8 Tax withheld by other agents				9 Tax paid 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	14a Primary Withholding Agent's Name (if applicable)		
12d Withholding agent's name				14b Primary Withholding Agent's EIN		
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15a Intermediary or flow-through entity's EIN, if any		
				15b Ch. 3 status code	15c Ch. 4 status code	
12f Country code				15d Intermediary or flow-through entity's name		
12g Foreign taxpayer identification number, if any				15e Intermediary or flow-through entity's GIIN		
12h Address (number and street)				15f Country code	15g Foreign tax identification number, if any	
12i City or town, state or province, country, ZIP or foreign postal code				15h Address (number and street)		
13a Recipient's U.S. TIN, if any				15i City or town, state or province, country, ZIP or foreign postal code		
13b Ch. 3 status code		13c Ch. 4 status code		13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any
13d Recipient's name			13e Recipient's country code	16 Recipient's account number		17 Recipient's date of birth
13f Address (number and street)				18 Payer's name		19 Payer's TIN
13g City or town, state or province, country, ZIP or foreign postal code				20 Payer's GIIN		23 Name of state
				21 State income tax withheld		22 Payer's state tax no.

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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 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	Code	Description
Interest	01	06	Dividends paid by U.S. corporations—general
	02	07	Dividends qualifying for direct dividend rate
	03	08	Dividends paid by foreign corporations
	04	21	Gross income—Capital gain dividend
	05	34	Substitute payment—dividends
	22	40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
	29	52	Dividends paid on certain actively traded or publicly offered securities ¹
	30	53	Substitute payments—dividends from certain actively traded or publicly offered securities ¹
	31	09	Capital gains
	33	10	Industrial royalties
	51	11	Motion picture or television copyright royalties
	12	Other royalties (for example, copyright, recording, publishing)	
	13	Royalties paid on certain publicly offered securities ¹	
	14	Real property income and natural resources royalties	

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.

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10 Total withholding credit				11 Amount repaid to recipient			
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12d Withholding agent's name				14b Primary Withholding Agent's EIN			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
12f Country code				12g Foreign taxpayer identification number, if any			
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13a Recipient's U.S. TIN, if any				15f Country code		15g Foreign tax identification number, if any	
13b Ch. 3 status code				13c Ch. 4 status code			
13d Recipient's name				13e Recipient's country code			
13f Address (number and street)				16 Recipient's account number		17 Recipient's date of birth	
13g City or town, state or province, country, ZIP or foreign postal code				18 Payer's name		19 Payer's TIN	20 Payer's GIIN
				21 State income tax withheld		22 Payer's state tax no.	23 Name of state

Explanation of Codes (continued)

	15	Pensions, annuities, alimony, and/or insurance premiums
	16	Scholarship or fellowship grants
	17	Compensation for independent personal services ²
	18	Compensation for dependent personal services ²
	19	Compensation for teaching ²
	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
Other	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
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—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 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).

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12h Address (number and street)				15d Intermediary or flow-through entity's name		
12i City or town, state or province, country, ZIP or foreign postal code				15e Intermediary or flow-through entity's GIIN		
13a Recipient's U.S. TIN, if any				15f Country code		15g Foreign tax identification number, if any
13b Ch. 3 status code				13c Ch. 4 status code		
13d Recipient's name				13e Recipient's country code		
13f Address (number and street)				16 Recipient's account number		17 Recipient's date of birth
13g City or town, state or province, country, ZIP or foreign postal code				18 Payer's name		19 Payer's TIN
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Explanation of Codes (continued)

10	Trust other than Withholding Foreign Trust	12	Certified Deemed-Compliant FFI—Non-Registering Local Bank
11	Withholding Foreign Trust	13	Certified Deemed-Compliant FFI—Sponsored Entity
12	Qualified Intermediary	14	Certified Deemed-Compliant FFI—Investment Advisor or Investment Manager
13	Qualified Securities Lender—Qualified Intermediary	15	Nonparticipating FFI
14	Qualified Securities Lender—Other	16	Owner-Documented FFI
15	Corporation	17	Limited Branch treated as Nonparticipating FFI
16	Individual	18	Limited FFI treated as Nonparticipating FFI
17	Estate	19	Passive NFFE identifying Substantial U.S. Owners
18	Private Foundation	20	Passive NFFE with no Substantial U.S. Owners
19	Government or International Organization	21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
20	Tax Exempt Organization (Section 501(c) entities)	22	Active NFFE
21	Unknown Recipient	23	Individual
22	Artist or Athlete	24	Section 501(c) Entities
23	Pension	25	Excepted Territory NFFE
24	Foreign Central Bank of Issue	26	Excepted NFFE — Other
25	Nonqualified Intermediary	27	Exempt Beneficial Owner
26	Hybrid entity making Treaty Claim	28	Entity Wholly Owned by Exempt Beneficial Owners
Pooled Reporting Codes ¹⁰		29	Unknown Recipient
27	Withholding Rate Pool—General	30	Recalcitrant Account Holder
28	Withholding Rate Pool—Exempt Organization	31	Nonreporting IGA FFI
29	PAI Withholding Rate Pool—General	32	Direct reporting NFFE
30	PAI Withholding Rate Pool—Exempt Organization	33	U.S. reportable account
31	Agency Withholding Rate Pool—General	34	Non-consenting U.S. account
32	Agency Withholding Rate Pool—Exempt Organization	35	Sponsored direct reporting NFFE
33	Joint account withholding rate pool	36	Excepted Inter-affiliate FFI
Chapter 4 Status Codes		37	Undocumented Preexisting Obligation
01	U.S. Withholding Agent—FI	38	U.S. Branch—ECI presumption applied
02	U.S. Withholding Agent—Other	39	Account Holder of Excluded Financial Account ¹¹
03	Territory FI—not treated as U.S. Person	40	Passive NFFE reported by FFI ¹²
04	Territory FI—treated as U.S. Person	41	NFFE subject to 1472 withholding
05	Participating FFI—Other	Pooled Reporting Codes	
06	Participating FFI—Reporting Model 2 FFI	42	Recalcitrant Pool—No U.S. Indicia
07	Registered Deemed-Compliant FFI—Reporting Model 1 FFI	43	Recalcitrant Pool—U.S. Indicia
08	Registered Deemed-Compliant FFI—Sponsored Entity	44	Recalcitrant Pool—Dormant Account
09	Registered Deemed-Compliant FFI—Other	45	Recalcitrant Pool—U.S. Persons
10	Certified Deemed-Compliant FFI—Other	46	Recalcitrant Pool—Passive NFFEs
11	Certified Deemed-Compliant FFI—FFI with Low Value Accounts	47	Nonparticipating FFI Pool
		48	U.S. Payees Pool
		49	QI-Recalcitrant Pool—General ¹³

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 GIN of such FFI in box 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.

Form **1042-S****Foreign Person's U.S. Source Income Subject to Withholding****2015**

OMB No. 1545-0096

Department of the Treasury
Internal Revenue Service▶ Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s.**Copy E**
for Withholding Agent **AMENDED** **PRO-RATA BASIS REPORTING**

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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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