

## Form 1042-S

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.0005169798 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

Copy B  
for Recipient

2022

1 Income code  06	2 Gross income  18.00	3 Chapter indicator. Enter "3" or "4"  3	3e Recipient's U.S. TIN, if any	13f Ch. 3 status code  16
		3a Exemption code 00	4a Exemption code 15	13g Ch. 4 status code  23
		3b Tax rate 15.00	4b Tax rate 00.00	13h Recipient's GIIN
5 Withholding allowance			13i Recipient's foreign tax identification number, if any 3597207632	13j LOB code
6 Net income			13k Recipient's account number U5964073	
7a Federal tax withheld 3.00			13l Recipient's date of birth (YYYYMMDD) 1 9 9 8 0 6 2 7	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)	<input type="checkbox"/>		14a Primary Withholding Agent's Name (if applicable)	
7c Check if withholding occurred in a subsequent year with respect to a partnership interest	<input type="checkbox"/>		14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>
8 Tax withheld by other agents			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)				15c Ch. 4 status code
10 Total withholding credit (combine boxes 7a, 8, and 9) 3.00			15d Intermediary or flow-through entity's name	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)			15e Intermediary or flow-through entity's GIIN	
12a Withholding agent's EIN 13-3863700	12b Ch. 3 status code 08	12c Ch. 4 status code 01	15f Country code	15g Foreign taxpayer identification number, if any
12d Withholding agent's name Interactive Brokers LLC			15h Address (number and street)	
12e Withholding agent's Global Intermediary Identification Number (GIIN)			15i City or town, state or province, country, ZIP or foreign postal code	
12f Country code US	12g Foreign taxpayer identification number, if any		16a Payer's name	16b Payer's TIN
12h Address (number and street) One Pickwick Plaza			16c Payer's GIIN	16d Ch. 3 status code
12i City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830				16e Ch. 4 status code
13a Recipient's name Oleksandr O Fedorov	13b Recipient's country code UP		17a State income tax withheld	17b Payer's state tax no.
13c Address (number and street) Schastya 38				17c Name of state
13d City or town, state or province, country, ZIP or foreign postal code Zalistci, UA-68, Ukraine, 32444				

(keep for your records)

Form 1042-S (2022)

## U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with U.S. income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a U.S. 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 U.S. tax at the source. Corporations file Form 1120-F; all others file Form 1040-NR. You may get the return forms and instructions at [IRS.gov](http://IRS.gov), at any U.S. 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 fiduciaire 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 fiduciaire 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 1040-NR. On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes à [IRS.gov](http://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 1040-NR. Se podrá obtener formularios e instrucciones en [IRS.gov](http://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 1040-NR ein. Einkommensteuererklärungen und Instruktionen können unter [IRS.gov](http://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.

## Form 1042-S

Department of the Treasury  
Internal Revenue Service

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OMB No. 1545-0096

Copy C  
for RecipientAttach to any Federal tax return  
you file

2022

1	Income code	2	Gross income	3	Chapter indicator. Enter "3" or "4"	3	13e	Recipient's U.S. TIN, if any	13f	Ch. 3 status code	16	
06		18.00		3a	Exemption code	00	4a	Exemption code	15	13g	Ch. 4 status code	
				3b	Tax rate	15.00	4b	Tax rate	00.00		23	
5	Withholding allowance											
6	Net income											
7a	Federal tax withheld 3.00											
7b	Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>											
7c	Check if withholding occurred in a subsequent year with respect to a partnership interest <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) 3.00											
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							
	13-3863700		08		01							
12d	Withholding agent's name Interactive Brokers LLC											
12e	Withholding agent's Global Intermediary Identification Number (GIIN)											
12f	Country code	12g	Foreign taxpayer identification number, if any									
	US											
12h	Address (number and street) One Pickwick Plaza											
12i	City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830											
13a	Recipient's name				13b	Recipient's country code						
	Oleksandr O Fedorov					UP						
13c	Address (number and street) Schastya 38											
13d	City or town, state or province, country, ZIP or foreign postal code Zalistci, UA-68, Ukraine, 32444											
13h	Recipient's GIIN				13i	Recipient's foreign tax identification number, if any 3597207632				13j	LOB code	
13k	Recipient's account number U5964073											
13l	Recipient's date of birth (YYYYMMDD) 1 9 9 8 0 6 2 7											
14a	Primary Withholding Agent's Name (if applicable)											
14b	Primary Withholding Agent's EIN				15	Check if pro-rata basis reporting <input type="checkbox"/>						
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 taxpayer 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	

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## Explanation of Codes

## Box 1. Income code.

Code	Types of Income
01	Interest paid by U.S. obligors-general
02	Interest paid on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations
05	Interest on tax-free covenant bonds
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
29	Deposit interest
30	Original issue discount (OID)
31	Short-term OID
33	Substitute payment-interest
51	Interest paid on certain actively traded or publicly offered securities <sup>1</sup>
54	Substitute payments-interest from certain actively traded or publicly offered securities <sup>1</sup>
06	Dividends paid by U.S. corporations-general
07	Dividends qualifying for direct dividend rate
08	Dividends paid by foreign corporations
34	Substitute payment-dividends
40	Other dividend equivalents under IRC section 871(m)
52	Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>
53	Substitute payments-dividends from certain actively traded or publicly offered securities <sup>1</sup>
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (e.g., copyright, software, broadcasting, endorsement payments)
13	Royalties paid on certain publicly offered securities <sup>1</sup>
14	Real property income and natural resources royalties
15	Pensions, annuities, alimony, and/or insurance premiums
16	Scholarship or fellowship grants
17	Compensation for independent personal services <sup>2</sup>
18	Compensation for dependent personal services <sup>2</sup>
19	Compensation for teaching <sup>2</sup>
20	Compensation during studying and training <sup>2</sup>
23	Other Income
24	Qualified investment entity (QIE) 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 <sup>3</sup>

- 32 Notional principal contract income<sup>4</sup>  
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<sup>5</sup>  
43 Earnings as an artist or athlete-central withholding agreement<sup>5</sup>  
44 Specified Federal procurement payments  
50 Income previously reported under escrow procedure<sup>6</sup>  
55 Taxable death benefits on life insurance contracts  
56 Dividend equivalents under IRC section 871(m) as a result of applying the combined transaction rules  
57 Amount realized under IRC section 1446(f)

## Boxes 3a and 4a. Exemption Code (applies if the tax rate entered in box 3b or 4b is 00.00).

Code Authority for Exemption

## Chapter 3

- 01 Effectively connected income  
02 Exempt under IRC<sup>7</sup>  
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 a 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  
22 QDD that assumes primary withholding responsibility  
23 Exempt under section 897(i)  
24 Exempt under section 892

## 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<sup>8</sup>  
20 Dormant account<sup>9</sup>  
21 Other-payment not subject to chapter 4 withholding

<sup>1</sup> This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and the withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.

<sup>2</sup> 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.

<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.

<sup>5</sup> 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).

<sup>6</sup> 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.

<sup>7</sup> This code should only be used if no other specific chapter 3 exemption code applies.

<sup>8</sup> 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.

<sup>9</sup> 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.

<b>1</b> Income code <b>06</b>	<b>2</b> Gross income <b>18.00</b>	<b>3</b> Chapter indicator. Enter "3" or "4" <b>3a</b> Exemption code <b>00</b> <b>3b</b> Tax rate <b>15.00</b>		<b>4</b> "4" <b>4a</b> Exemption code <b>15</b> <b>4b</b> Tax rate <b>00.00</b>		<b>13e</b> Recipient's U.S. TIN, if any			<b>13f</b> Ch. 3 status code <b>13g</b> Ch. 4 status code	<b>16</b> <b>23</b>									
<b>5</b> Withholding allowance						<b>13h</b> Recipient's GIIN			<b>13i</b> Recipient's foreign tax identification number, if any <b>3597207632</b>		<b>13j</b> LOB code								
<b>6</b> Net income						<b>13k</b> Recipient's account number <b>U5964073</b>													
<b>7a</b> Federal tax withheld <b>3.00</b>						<b>13l</b> Recipient's date of birth (YYYYMMDD)													
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>						<table border="1"> <tr> <td><b>1</b></td><td><b>9</b></td><td><b>9</b></td><td><b>8</b></td><td><b>0</b></td><td><b>6</b></td><td><b>2</b></td><td><b>7</b></td> </tr> </table>						<b>1</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>7</b>
<b>1</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>7</b>												
<b>7c</b> Check if withholding occurred in a subsequent year with respect to a partnership interest <input type="checkbox"/>						<b>14a</b> Primary Withholding Agent's Name (if applicable)													
<b>8</b> Tax withheld by other agents						<b>14b</b> Primary Withholding Agent's EIN													
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)						<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>													
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) <b>3.00</b>						<b>15a</b> Intermediary or flow-through entity's EIN, if any													
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)						<b>15b</b> Ch. 3 status code													
<b>12a</b> Withholding agent's EIN <b>13-3863700</b>		<b>12b</b> Ch. 3 status code <b>08</b>		<b>12c</b> Ch. 4 status code <b>01</b>		<b>15c</b> Ch. 4 status code													
<b>12d</b> Withholding agent's name <b>Interactive Brokers LLC</b>						<b>15d</b> Intermediary or flow-through entity's name													
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)						<b>15e</b> Intermediary or flow-through entity's GIIN													
<b>12f</b> Country code <b>US</b>		<b>12g</b> Foreign taxpayer identification number, if any				<b>15f</b> Country code			<b>15g</b> Foreign taxpayer identification number, if any										
<b>12h</b> Address (number and street) <b>One Pickwick Plaza</b>						<b>15h</b> Address (number and street)													
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>Greenwich, CT, USA, 06830</b>						<b>15i</b> City or town, state or province, country, ZIP or foreign postal code													
<b>13a</b> Recipient's name <b>Oleksandr O Fedorov</b>				<b>13b</b> Recipient's country code <b>UP</b>		<b>16a</b> Payer's name			<b>16b</b> Payer's TIN										
<b>13c</b> Address (number and street) <b>Schastya 38</b>						<b>16c</b> Payer's GIIN			<b>16d</b> Ch. 3 status code										
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code <b>Zalistic. UA-68. Ukraine. 32444</b>						<b>17a</b> State income tax withheld			<b>17b</b> Payer's state tax no.										
									<b>17c</b> Name of state										

Form 1042-S (2022)

### Explanation of Codes (continued)

**Boxes 12b, 12c, 13f, 13g, 15b, 15c, 16d, and 16e. Withholding Agent, Recipient, Intermediary, and Payer Chapter 3 and Chapter 4 Status Codes.**

## Type of Recipient, Withholding Agent, or Intermediary

## Chapter 3 Status Codes

- |    |   |
|----|---|
| 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 or Publicly Traded Partnership |
| 09 | Withholding Foreign Partnership   |
| 10 | Trust other than Withholding Foreign Trust  |
| 11 | Withholding Foreign Trust   |
| 12 | Qualified intermediary  |
| 13 | Qualified Securities Lender-Qualified Intermediary                                    |
| 14 | Qualified Securities Lender-Other   |
| 15 | Corporation   |
| 16 | Individual  |
| 17 | Estate  |
| 18 | Private Foundation  |
| 19 | International Organization  |
| 20 | Tax Exempt Organization (Section 501(c) entities)                                     |
| 21 | Unknown Recipient   |
| 22 | Artist or Athlete   |
| 23 | Pension   |
| 24 | Foreign Central Bank of Issue   |
| 25 | Nonqualified Intermediary   |
| 26 | Hybrid entity making Treaty Claim   |
| 34 | U.S. Withholding Agent-Foreign branch of FI   |
| 35 | Qualified Derivatives Dealer  |
| 36 | Foreign Government-Integral Part  |
| 37 | Foreign Government-Controlled Entity  |
| 38 | Publicly Traded Partnership   |

### Pooled Reporting Codes<sup>10</sup>

- 27 Withholding Rate Pool-General  
28 Withholding Rate Pool-Exempt Organization  
29 PAI Withholding Rate Pool-General  
30 PAI Withholding Rate Pool-Exempt Organization  
31 Agency Withholding Rate Pool-General  
32 Agency Withholding Rate Pool-Exempt Organization

## Chapter 4 Status Codes

- |    |  |
|----|--|
| 01 | U.S. Withholding Agent-FFI                                 |
| 02 | U.S. Withholding Agent-Other                               |
| 03 | Territory FFI-not treated as U.S. Person                   |
| 04 | Territory FFI-treated as U.S. Person                       |
| 05 | Participating FFI-Other                                    |
| 06 | Participating FFI-Reporting Model 2 FFI                    |
| 07 | Registered Deemed-Compliant FFI-Reporting Model 1 FFI      |
| 08 | Registered Deemed-Compliant FFI-Sponsored Entity           |
| 09 | Registered Deemed-Compliant FFI-Other                      |
| 10 | Certified Deemed-Compliant FFI-Other                       |
| 11 | Certified Deemed-Compliant FFI-FFI with Low Value Accounts |
| 12 | Certified Deemed-Compliant FFI-Non-Registering Local Bank  |
| 13 | Certified Deemed-Compliant FFI-Sponsored Entity            |

- 14 Certified Deemed-Compliant FFI – Investment entity that does not maintain financial accounts  
15 Nonparticipating FFI  
16 Owner-Documented FFI  
17 U.S. Branch-treated as U.S. person  
18 U.S. Branch-not treated as U.S. person (reporting under section 1471)  
19 Passive NFFE identifying Substantial U.S. Owners  
20 Passive NFFE with no Substantial U.S. Owners  
21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE  
22 Active NFFE  
23 Individual  
24 Section 501(c) Entities  
25 Excepted Territory NFFE  
26 Excepted NFFE - Other  
27 Exempt Beneficial Owner  
28 Entity Wholly Owned by Exempt Beneficial Owners  
29 Unknown Recipient  
30 Recalcitrant Account Holder  
31 Nonreporting IGA FFI  
32 Direct reporting NFFE  
33 U.S. reportable account  
34 Non-consenting U.S. account  
35 Sponsored direct reporting NFFE  
36 Excepted Interaffiliate FFI  
37 Undocumented Preexisting Obligation  
38 U.S. Branch-ECI presumption applied  
39 Account Holder of Excluded Financial Account<sup>11</sup>  
40 Passive NFFE reported by FFI<sup>12</sup>  
41 NFFE subject to 1472 withholding  
50 U.S. Withholding Agent-Foreign branch of FI

### 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  
49 QI-Recalcitrant Pool-General<sup>13</sup>

**Box 13j. LOB Code (enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits).**

LOB Code	LOB Treaty Category
----------	---------------------

- 02 Government - contracting state/political subdivision/local authority  
03 Tax exempt pension trust/Pension fund  
04 Tax exempt/Charitable organization  
05 Publicly-traded corporation  
06 Subsidiary of publicly-traded corporation  
07 Company that meets the ownership and base erosion test  
08 Company that meets the disqualitative benefits test  
09 Company with an item of income that meets the active trade or business test  
10 Discretionary determination  
11 Other  
12 No LDB article in treaty

<sup>10</sup> Codes 27 through 32 should only be used by a QI, QSL, WP, or WT. A QI acting as a QDD may use only code 27 or 28.

<sup>11</sup> 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.

<sup>12</sup> 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.

<sup>13</sup> 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.