Form 1042-S Department of the Treasury Internal Revenue Service

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

2021

OMB No. 1545-0096

Copy B for Recipient

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

| 0 0 0 4 1 5 5 4 0 2 UNIQUE FORM IDENTIFIER AMENDED AMENDMEN | ENDMENT NO. |
|---|-------------|

| | come 2 | Gross income | 3 | Chapter indicator. E | nter "3" | or "4 | ļ" | 3 | 13e | Recipient's l | J.S. TIN | , if any | | | | 13f | Ch. 3 | status c | ode | 1 | 16 | |
|-----|---|-----------------------|---------|--------------------------|-------------------|--------|----------------------|--------------|--------------|---------------------|------------|----------|----------|----------|---------|---------|-----------|-------------|------------|---------|-----------|-----------|
| CO | de | | За | Exemption code | 02 | 4a | Exemption code | 15 | | | | | | | | 13g | Ch. 4 | status o | ode | - 2 | 23 | |
| 37 | , | 1.00 | 3b | Tax rate | 0.0 | 4b | Tax rate | 0.0 | 13h | Recipient's 0 | GIIN | | 13i | Recipi | ient's | foreig | n tax id | lentificati | on | 13j | LOB cod | е |
| 5 | Withholdi | ng allowance | | | | | | | | | | | | numbe | | • | | | | | | |
| 6 | Net incon | ne | | | | | | • | 421- | Recipient's a | | | | 92021 | 12168 | 94 | | | | | | |
| 7a | Federal ta | ax withheld | | 0.00 | | | | | ISK | U6941574 | account | number | | | | | | | | | | |
| 7b | | ederal tax withheld | was | not deposited with the | IRS be | caus | e escrow procedures | | 131 | Recipient's | date of b | irth (YY | YYM | MDD) | | | | | | | | |
| 7c | Check if | withholding occurre | ed in a | subsequent year with | respec | t to a | partnership interest | | | 1 | 9 | 9 | | 2 | 0 | | 2 | 1 | 1 | 2 | | |
| 8 | Tax withh | eld by other agent | s | | | | | | 14a | Primary Wit | hholding | Agent's | s Nan | ne (if a | pplica | ble) | | | | | | |
| 9 | Overwithh | neld tax repaid to re | ecipie | nt pursuant to adjustm | ent pro | cedur | res | • | 14b | Primary Wit | hholding | Agent' | s EIN | 1 | 15 | Check | k if pro- | rata basi | s repo | rting | | |
| 10 | Total with 0.00 | holding credit | | | | | | • | 15a | Intermediary any | or flow- | through | entit | y's EIN | N, if | 15b | Ch. 3 | status c | ode | 15c | Ch. 4 sta | itus code |
| 11 | Tax paid I | by withholding age | nt (an | nounts not withheld) | | | | 15d | Intermediary | y or flow | -througl | n entit | ty's nar | me | | | | | | | | |
| 12a | Withholdi | ng agent's EIN | 12b | Ch. 3 status code | Ch. 4 status code | | 15e | Intermediary | y or flow | -througl | n entit | ty's GII | IN | | | | | | | | | |
| 12d | Withholdi | ng agent's name | | Interactiv | ve Brok | ers (| Central Europe Zrt. | | 15f | Country cod | е | | 15g | Forei | ign tax | cpaye | r identif | fication n | umber | , if an | у | |
| 12e | | ng agent's Global I | nterm | ediary Identification N | umber (| GIIN) |) | | 15h | Address (nu | mber an | d street | :) | | | | | | | | | |
| 12f | Country o | ode | 12g | Foreign taxpayer ide | entificati | on nu | umber, if any | | 15i | City or town, | , state or | provin | ce, co | untry, | ZIP o | r forei | gn post | tal code | | | | |
| 12h | th Address (number and street) Two Pickwick Plaza | | | | | | | | | Payer's nam | ie | | | | | | | 161 |) P | ayer's | TIN | |
| 12i | 2i City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830 | | | | | | | | | Payer's GIIN | 1 | | | | | 16d | Ch. 3 | status c | ode | 16e | Ch. 4 sta | itus code |
| 13a | Recipient | 's name | | | | 13b | Recipient's country | code | 17a | State inco | me tax w | rithheld | | 1 | 17b | Payer | 's state | tax no. | | 17c | Name of | state |
| 13c | | number and street |) | | | | | | | | | | | | | | | | | | | |
| | | lska 5 apt 102 | | | | | | | | | | | | | | | | | | | | |
| 13d | City or to | vn, state or provinc | e, co | untry, ZIP or foreign po | ostal co | de | | | | | | | | | | | | | | | | |
| 1 | Warszaw | a, PL-MZ, Poland | , 02-4 | 09 | | | | | | | | | | | | | | | | | | |

Form 1042-S (2021)

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 nonrésident 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-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-E2) ein. Einkommensteuererklärungen und Instruktionen können unter IRS. gov und bei den Botschaften und Konsulaten der Vereiningten 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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Department of the Treasury Internal Revenue Service

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0 0 0 4 1 5 5 4 0 2 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO. Attach to any Federal tax return you file

| | come 2 | Gross income | 3 | Chapter indicat | or. Enter "3 | ' or " | 4" | 3 | 13e | Reci | ipient's U | .S. TIN | , if any | | | | 13f | Ch. 3 | status | code | | 16 | |
|-------------------------------------|------------|-----------------------|-------|---------------------------------------|---------------|---------------------|------------------------|---------|------|----------|-------------|-----------|----------|---------|----------|----------|--------------------|----------|-----------|---------|----------|-----------|--------------|
| СО | ode | | 38 | | | 4a | | 15 | 1 | | | | | | | | 13a | | status | | | 23 | |
| 37 | , | 1.00 | 3Ł | · · · · · · · · · · · · · · · · · · · | 0.0 | 4b | · ' | 0.0 | 13h | Reci | pient's G | illN | | 13i | Recip | ient's | oreigi | n tax id | lentifica | tion | 13 | i LOB | code |
| 5 | | ing allowance | 10. | raxrato | 0.0 | 1.2 | Tax rate | 10.0 | i | | | | | | numb | er, if a | ny | | | | ' | | |
| 6 | Net incor | | | | | | | | | | | | | | 9202 | 12168 | 94 | | | | 丄 | | |
| - | | ax withheld | | 0.00 | | | | | 13k | | ipient's a | ccount i | number | | | | | | | | | | |
| 7a | | | | | | | | | - | | 41574 | | | | | | | | | | | | |
| 7b | were app | | ı wa | as not deposited wi | n the IRS b | ecau | se escrow procedures | | 131 | Rec | ipient's d | late of b | irth (Y) | YYM | IMDD) | | _ | | | | | 7 | |
| 7c | Check if | withholding occurre | d ir | n a subsequent yea | r with respe | ct to | a partnership interest | | | | 1 | 9 | 9 | | 2 | 0 | | 2 | 1 | | 2 | | |
| 8 | Tax withh | held by other agent | s | | | | | | 14a | Prim | nary With | holding | Agent' | s Nar | ne (if a | applica | ble) | | | | | | |
| 9 | Overwith | held tax repaid to re | ecip | ient pursuant to ad | ustment pro | cedu | ıres | | 14b | Prim | nary With | holding | Agent' | s EIN | | 15 (| Check | if pro- | rata ba | sis rep | ortine |) | |
| 10 | Total with | holding credit | | | | | | | 15a | Inter | mediary | or flow- | through | entit | v's FIN | V if | 15b | Ch 3 | status | code | 15 | c Ch 4 | status code |
| | 0.00 | - | | | | | | | | any | ····ouiu. y | 0 | oug. | | ., | •, | | 0 0 | otatao | 0000 | | • • • • • | olalao ooao |
| 11 | Tax paid | by withholding agei | nt (a | amounts not withhe | ld) | | | | | | | | | | | | | | | | Щ | | |
| | | | | | | | | 15d | Inte | rmediary | or flow- | -throug | n enti | ty's na | me | | | | | | | | |
| 12a | Withholdi | ing agent's EIN | 12 | 2b Ch. 3 status co | de | c Ch. 4 status code | | 15e | Inte | rmediary | or flow- | -throual | n enti | tv's GI | IN | | | | | | | | |
| | 98-02435 | 537 | | 12 | | | 07 | | | | | | | | • | | | | | | | | |
| 12d | Withholdi | ing agent's name | | Inte | ractive Bro | kers | Central Europe Zrt. | | 15f | Cour | ntry code |) | | 15g | Fore | ign tax | payer | denti | fication | numbe | er, if a | any | |
| 12e | | ing agent's Global I | nter | mediary Identificati | on Number | (GIIN | ١) | | 15h | Addı | ress (nun | nber an | d street |) | | | | | | | | | |
| 12f | Country of | code | 12 | 2g Foreign taxpay | er identifica | ion r | number, if any | | 15i | City | or town, | state or | provin | ce, co | ountry, | ZIP o | forei | gn pos | tal code | , | | | |
| | HU | | | 28789075242 | | | | | | | | | | | | | | | | | | | |
| 12h | Address (| (number and street) |) | | | | | | 16a | Paye | er's name | Э | | | | | | | 16 | 6b | Paye | r's TIN | |
| | Two Picl | kwick Plaza | | | | | | | | | | | | | | | | | | | | | |
| 12i | City or to | wn, state or provinc | e, c | country, ZIP or fore | gn postal co | de | | | 16c | Paye | er's GIIN | | | | | | 16d | Ch. 3 | status | code | 16 | e Ch. 4 | status code |
| | Greenwi | ch, CT, USA, 0683 | | | | | | | | | | | | | | | $oldsymbol{\perp}$ | | | | | | |
| 13a | Recipient | t's name | code | 17a | Sta | ate incon | ne tax w | ithheld | | - 1 | 17b | Payer' | s state | tax no. | | 17 | c Name | of state | | | | | |
| $ldsymbol{ldsymbol{ldsymbol{eta}}}$ | Marek R | | | | | | | | | | | | | | | 丄 | | | | | | | |
| 13c | | (number and street) | | | | | | | | | | | | | | | | | | | | | |
| $ldsymbol{ldsymbol{ldsymbol{eta}}}$ | | elska 5 apt 102 | | | | | | | | | | | | | | | | | | | | | |
| 13d | • | wn, state or provinc | , | • | gn postal co | de | | | | | | | | | | | | | | | | | |
| | Warszaw | va, PL-MZ, Poland | , 02 | 2-409 | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | Form 10 | 142-5 (2021) |

Explanation of Codes Box 1. Income code.

| Co | de Types of Income |
|----------|---|
| Interest | 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 05 Interest on tax-free covenant bonds 07 Interest paid on deposit with a foreign branch of a domestic corporation or partnership 09 Deposit Interest 00 Original issue discount (OID) 01 Short-term OID 03 Substitute payment-interest 05 Interest paid on certain actively traded or publicly offered securities 05 Substitute payment-interest from certain actively traded or publicly offered securities |
| Dividend | 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 U.S. source dividend equivalents under IRC section 871(m) (formerly 871(f)) 52 Dividends paid on certain actively traded or publicly offered securities¹ 53 Substitute payments-dividends from certain actively traded or publicly offered securities¹ |
| Other | 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 14 Real property income and natural resources oryalties 15 Capital process of the property income and natural resources oryalties 16 Scholarship or televashing grans 17 Compensation for independent personal services 18 Compensation for independent personal services 19 Compensation for teaching 20 Compensation for teaching 21 Compensation for teaching 22 Other Income 24 Qualified investment entity (OIE) 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 |

- Notional principal contract income⁴
 Substitute payment-other
 Capital gains distributions
 Return of capital
 Eligible deferred compensation items subject to IRC section 877A(d)(1)
 Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
 Guarantee of indebtedness
 Earnings as an artist or athlete-no central withholding agreement⁵
 Faminers as an artist or athlete-central withholding agreement⁵

- Earnings as an artist or atthlete-central withholding agree Specified Federal procurement payments Income previously reported under escrow procedure⁶ Taxable death benefits on life insurance contracts

Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 0.0). Code **Authority for Exemption**

Chapter 3

- 01 02 03 04 05 06 07 08 09 10 11 12 22 23 24

- er 3

 Effectively connected income
 Exempt under IRC'
 Income is not from U.S. sources
 Exempt under tax treaty
 Portfolio interest exempt under IRC
 OI that assumes primary withholding responsibility
 WFP or WFT
 U.S. branch treated as a U.S. person
 Territory FI treated as U.S. Person
 OI represents that income is exempt
 OSL that assumes primary withholding responsibility
 Payee subjected to chapter 4 withholding
 ODD that assumes primary withholding responsibility
 Exempt under section 897(I)
- Exempt under section 897(I) Exempt under section 892

Chapter 4

- Grandfathered payment
 Effectively connected income
 Payee not subject to chapter 4 withholding
 Excluded nonfinancial payment
 Foreign Entity that assumes primary withholding responsibility
 U.S. Payees-of participating FFI or registered deemed-compliant FFI
 Exempt from withholding under IGA⁸
 Other-payment not subject to chapter 4 withholding
- 20 21
- 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.
- 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 This code should only be used if no other specific chapter 3 exemption code applies
- ⁸ 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.
- 9 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.

Internal Revenue Service

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

2021

OMB No. 1545-0096

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Department of the Treasury

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0 0 0 4 1 5 5 4 0 2 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO. Attach to any state tax return you file

| | ome 2 Gross income | 3 | Chapter indica | ator. E | nter "3" | or "4 | | 3 | 13e | Rec | ipient's U | I.S. TIN | , if any | | | | 13f | Ch. 3 | status | code | | 16 |
|-----|--|-------|--------------------------------|----------|-----------|----------|----------------------|-----|-----|-------|-----------------------|-----------|-----------|--------|----------|-----------------------------|--------|---------|-----------|---------|----------|--------------------|
| coc | le | 38 | Exemption co | de | 02 | 4a | Exemption code | 15 | | | | | | | | | 13g | Ch. 4 | status | code | | 23 |
| 37 | 1.00 | 31 | Tax rate | | 0.0 | 4b | Tax rate | 0.0 | 13h | Reci | ipient's G | IIN | | 13i | Recip | ient's f | oreign | tax id | entificat | ion | 13j | LOB code |
| 5 | Withholding allowance | | | | | | | | | | | | | | numb | er, if a I 2168 9 | • | | | | | |
| 6 | Net income | | | | | | | | 126 | Poo | ipient's a | ooount | numbor | | 9202 | 12168 | 94 | | | | | |
| 7a | Federal tax withheld | | 0.0 | 00 | | | | | IJK | | іріені s аі)41574 | CCOUIII | number | | | | | | | | | |
| | Check if federal tax withhelewere applied | d wa | as not deposited v | vith the | IRS be | caus | e escrow procedures | | 131 | | cipient's d | late of b | oirth (YY | YYMI | MDD) | | | | | | | _ |
| 7c | Check if withholding occurre | ed ir | n a subsequent ye | ear with | respec | t to a | partnership interest | | | | 1 | 9 | 9 | | 2 | 0 | | 2 | 1 | | 2 | |
| 8 | Tax withheld by other agen | ts | | | | | | | 14a | Prin | nary With | holding | Agent's | Nam | ne (if a | pplical | ole) | | | | | |
| 9 | Overwithheld tax repaid to r | recip | ient pursuant to a | djustm | ent pro | cedur | es | | 14b | Prin | nary With | nholding | Agent's | EIN | | 15 (| Check | if pro- | rata bas | is repo | orting | |
| 10 | Total withholding credit 0.00 | | | | | | | | 15a | Inter | rmediary | or flow- | through | entity | y's EIN | l, if | 15b | Ch. 3 | status | code | 150 | Ch. 4 status code |
| 11 | Tax paid by withholding age | ent (| amounts not withh | neld) | | | | | 15d | Inte | rmediary | or flow | -through | entit | y's na | me | | | | | <u> </u> | |
| 12a | Withholding agent's EIN | 12 | 2b Ch. 3 status of | code | | 12c | Ch. 4 status code | | 15e | Inte | rmediary | or flow | -through | entit | v's GII | N | | | | | | |
| | 98-0243537 | | 12 | | | | 07 | | | | | | | | | | | | | | | |
| 12d | Withholding agent's name | | Int | teracti | ve Brol | ers (| Central Europe Zrt. | | 15f | Cou | ntry code |) | | 15g | Forei | gn tax | payer | identif | ication i | numbe | r, if a | ny |
| | Withholding agent's Global EBGSBF.00019.ME.348 | Inte | mediary Identifica | ation N | umber (| (GIIN) |) | | 15h | Add | ress (nun | nber an | d street) | | | | | | | | | |
| 12f | Country code HU | 12 | 2g Foreign taxpa 2878907524 | • | entificat | on nu | ımber, if any | | 15i | City | or town, | state o | r provinc | e, co | untry, | ZIP or | foreig | n post | al code | | | |
| | Address (number and street Two Pickwick Plaza | t) | | | | | | | 16a | Paye | er's name | Э | | | | | | | 16 | b i | Paye | 's TIN |
| - | City or town, state or provin | ce, | country, ZIP or for | reign po | ostal co | de | | | 16c | Paye | er's GIIN | | | | | | 16d | Ch. 3 | status | code | 166 | Ch. 4 status code |
| | Greenwich, CT, USA, 068 | 30 | • | 0 , | | | | | | , | | | | | | | | | | | | |
| 13a | Recipient's name | code | 17a | Sta | ate incon | ne tax v | vithheld | | | 17b F | ayer's | state | tax no. | | 170 | : Name of state | | | | | | |
| | Marek Rozko | | | | | | | | | | | | | | | | | | | | | |
| 13c | Address (number and street | t) | | | | | | | | | | | | | | | | | | | | |
| - | Obywatelska 5 apt 102 | | | | | | | | | | | | | | | | | | | | | |
| | City or town, state or provin | | | reign po | ostal co | de | | | | | | | | | | | | | | | | |
| | Warszawa, PL-MZ, Polanc | d, 02 | 2-409 | | | | | | | | | | | | | | | | | | | Farm 4042 S (2024) |

Explanation of Codes (continued)

Type of Recipient, Withholding Agent, or Intermediary

Chapter 3 Status Codes

- ter 3 Status Codes

 Territory FI treated as U.S. Person
 Territory FI-not treated as U.S. Person
 U.S. branch-treated as U.S. Person
 U.S. branch-not treated as U.S. Person
 U.S. branch-ECI presumption applied
 Partnership other than Withholding Foreign Partnership
 Withholding Foreign Partnership
 Trust other than Withholding Foreign Trust
 Withholding Foreign Partnership
 Withholdin

- Artist or Athlete Pension

- Pension
 Foreign Central Bank of Issue
 Nonqualified Intermediary
 Hybrid entity making Treaty Claim
 U.S. Withholding Agent-Foreign branch of FI
 Qualified Derivatives Dealer
 Foreign Government-Integral Part
 Foreign Government-Controlled Entity

Pooled Reporting Codes¹⁰

- A Reporting Codes
 Withholding Rate Pool-General
 Withholding Rate Pool-Exempt Organization
 PAI Withholding Rate Pool-General
 PAI Withholding Rate Pool-General
 PAI Withholding Rate Pool-Exempt Organization
 Agency Withholding Rate Pool-Exempt Organization
 Agency Withholding Rate Pool-Exempt Organization

Chapter 4 Status Codes

- U.S. Withholding Agent-FI
 U.S. Withholding Agent-FI
 U.S. Withholding Agent-Other
 I Territory FI-not treated as U.S. Person
 Territory FI-not treated as U.S. Person
 Participating FFI-Other
 Participating FFI-Reporting Model 2 FFI
 Registered Deemed-Compliant FFI-Reporting Model 1 FFI
 Registered Deemed-Compliant FFI-Other
 Certified Deemed-Compliant FFI-Other
 Certified Deemed-Compliant FFI-Other
 Certified Deemed-Compliant FFI-Non-Registering Local Bank
 Certified Deemed-Compliant FFI-Non-Registering Local Bank
- 10 Codes 27 through 32 should only be used by a QI, QSL, WP, or WT. A QI acting as a QDD may use code 27 or 28.
- 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 FFA 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.

- Certified Deemed-Compliant FFI Investment entity that does not maintain financial accounts Nonparticipating FFI Owner-Documented FFI U.S. Branch-riceated as U.S. person (reporting under section 1471) Passive NFFE identifying Substantial U.S. Owners Passive NFFE identifying Substantial U.S. Owners Publicly Traded NFFE or Affiliate of Publicly Traded NFFE Active NFFE Individual Section 501(c) Entities Excepted Territory NFFE Excepted NFFE Other Exempt Beneficial Owner

- 28 29 30 31 32 33 34 35 36 37 38 40 41 50

- Excepted 1erritory NFFE
 Excepted NFFE Other
 Exempt Beneficial Owner
 Entity Wholly Owned by Exempt Beneficial Owner
 Unknown Recipient
 Recalcitrant Account Holder
 Nonreporting IGA FFI
 Direct reporting NFFE
 U.S. reportable account
 Non-consenting U.S. account
 Sponsored direct reporting NFFE
 Excepted Inter-affiliate FFI
 Undocumented Preexisting Obligation
 U.S. Branch-ECI presumption applied
 Account Holder of Excluded Financial Account¹¹
 Passive NFFE reported by FFI¹²
 NFFE subject to 1472 withholding
 U.S. Withholding Agent-Foreign branch of FI
 ad Reporting Codes

Pooled Reporting Codes

- Recalcitrant Pool-No U.S. Indicia Recalcitrant Pool-U.S. Indicia Recalcitrant Pool-Dormant Account Recalcitrant Pool-U.S. Persons Recalcitrant Pool-Passive NFFES Nonparticipating FFI Pool U.S. Payees Pool QI-Recalcitrant Pool-General¹³

- 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 03 04 05 06 07 08 09 10

- Covernment contracting state/political subdivision/local authority
 Tax exempt pension trust/Pension fund
 Tax exempt/Charitable organization
 Publicly-traded corporation
 Subsidiary of publicly-traded corporation
 Company that meets the ownership and base erosion test
 Company that meets the derivative benefits test
 Company with an item of income that meets the active trade or business test
 Discretionary determination
 Other

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

2021

OMB No. 1545-0096

Copy B for Recipient

Department of the Treasury Internal Revenue Service

| olololololatitati lolonidori okim idriki irik | 0 0 | 0 | 3 | 9 | 4 | 1 | 4 | 7 | 0 | UNIQUE FORM IDENTIFIER | | AMENDED | | AMENDMENT NO |
|---|-----|---|---|---|---|---|---|---|---|------------------------|--|---------|--|--------------|
|---|-----|---|---|---|---|---|---|---|---|------------------------|--|---------|--|--------------|

| | come 2 | Gross income | 3 | Chapter indicator. E | nter "3" | or "4 | 1" | 3 | 13e | Recipient's | U.S. TIN | , if any | | | | 13f | Ch. 3 | status o | code | | 16 | |
|------|---|-----------------------|--------|--------------------------|-------------------|--------|------------------------|-------------|-----------|--------------|------------|----------|----------|----------|--------|-----------|-----------|------------|---------|----------|-----------|-----------|
| co | de | | За | Exemption code | 00 | 4a | Exemption code | 15 | | | | | | | | 13g | Ch. 4 | status | code | | 23 | |
| 1 00 | ; | 1.00 | 3b | Tax rate | 15.0 | 4b | Tax rate | 0.0 | 13h | Recipient's | GIIN | | 13i | Recipi | ient's | foreig | n tax id | lentificat | ion | 13j | LOB cod | le |
| 5 | Withholdi | ng allowance | | | | | | ' | | | | | | numbe | | • | | | | | | |
| 6 | Net incon | ne | | | | | | - | 421- | Recipient's | | | | 92021 | 12168 | 94 | | | | | | |
| 7a | Federal ta | ax withheld | | 0.00 | | | | | ISK | U6941574 | account | number | | | | | | | | | | |
| 7b | Check if f | | was | not deposited with the | IRS be | caus | e escrow procedures | | 131 | Recipient's | date of b | oirth (Y | YYM | MDD) | | | | | | | | |
| 7c | Check if v | withholding occurre | d in a | subsequent year with | respec | t to a | a partnership interest | | | 1 | 9 | 9 | | 2 | 0 | | 2 | 1 | | 2 | | |
| 8 | Tax withh | eld by other agent | s | 0.00 | | | | | 14a | Primary Wit | hholding | Agent' | s Nan | ne (if a | pplica | ble) | | | | | | |
| 9 | Overwithh | neld tax repaid to re | ecipie | nt pursuant to adjustm | ent pro | cedur | res | | 14b | Primary Wit | thholding | Agent' | s EIN | 1 | 15 | Check | k if pro- | rata bas | is repo | orting | | |
| 10 | Total with 0.00 | holding credit | | | | | | | 15a | Intermediary | or flow- | through | entit | y's EIN | l, if | 15b | Ch. 3 | status o | ode | 15c | Ch. 4 sta | atus code |
| 11 | Tax paid I | by withholding age | nt (an | nounts not withheld) | | | | _ | 15d | Intermediar | y or flow | -throug | n entit | y's nar | me | | | | | 1 | | |
| 12a | Withholdii | ng agent's EIN | 12b | Ch. 3 status code | Ch. 4 status code | | 15e | Intermediar | y or flow | -throug | n entit | y's GII | N | | | | | | | | | |
| 12d | Withholdi | ng agent's name | | Interactiv | e Brok | ers (| Central Europe Zrt. | | 15f | Country cod | le | | 15g | Forei | gn ta | cpaye | r identif | fication r | ıumbe | r, if an | у | |
| 12e | | ng agent's Global I | nterm | ediary Identification N | umber (| GIIN) |) | | 15h | Address (nu | ımber an | d street | :) | | | | | | | | | |
| 12f | Country c | ode | 12g | Foreign taxpayer ide | ntificati | on nu | umber, if any | | 15i | City or town | , state or | r provin | ce, co | untry, | ZIP o | r forei | gn post | tal code | | | | |
| 12h | th Address (number and street) Two Pickwick Plaza | | | | | | | | | Payer's nam | ne | | | | | | | 16 | b F | Payer's | TIN | |
| 12i | City or tov | wn, state or provinc | | 16c | Payer's GIIN | ١ | | | | | 16d | Ch. 3 | status o | ode | 16e | Ch. 4 sta | atus code | | | | | |
| 13a | Recipient | 's name | | | | 13b | Recipient's country | code | 17a | State inco | me tax w | vithheld | | 1 | 17b | Payer | 's state | tax no. | | 17c | Name of | state |
| 13c | | number and street |) | | | | | | | | | | | | | | | | | | | |
| | | lska 5 apt 102 | | | | | | - 1 | | | | | | | | | | | | | | |
| 13d | City or tov | vn, state or provinc | e, co | untry, ZIP or foreign po | ostal co | de | | | | | | | | | | | | | | | | |
| 1 | Warszaw | a, PL-MZ, Poland | , 02-4 | 09 | | | | ı | | | | | | | | | | | | | | |

Form 1042-S (2021)

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 nonrésident 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-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 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 Vereiningten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

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

2021

OMB No. 1545-0096

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Department of the Treasury Internal Revenue Service

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

0 0 0 3 9 4 1 4 7 0 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO. Attach to any Federal tax return you file

| | ome 2 Gross income | 3 | Chap | oter indica | ator. E | nter "3 | or "4 | " | 3 | 13e | Re | ecipient's l | J.S. TIN | l, if any | | | | 13 | f Ch. | 3 status | code | | 16 | |
|------|--|----------|--------------|-------------|----------|-----------|---------|---------------------|---------|------|-----|--------------|-----------|-----------|--------|---------------|------------------------------|-------|---------------|-----------|----------|----------|----------|-------------|
| coc | le | За | Exer | nption co | de | 00 | 4a | Exemption code | 15 | | | | | | | | | 13 | g Ch. | 4 status | code | | 23 | |
| 06 | 1.00 | 3b | Tax | rate | | 15.0 | 4b | Tax rate | 0.0 | 13h | Re | ecipient's (| GIIN | | 13i | Reci | pient's | fore | ign tax i | dentific | ation | 13 | j LOB o | ode |
| 5 | Withholding allowance | • | | | | | | | | | | | | | | | ber, if a 2 1216 8 | • | | | | | | |
| 6 | Net income | | | | | | | | | 121 | D. | ecipient's a | nacount | numbo | | 9202 | 212168 | 394 | | | | | | |
| 7a | Federal tax withheld | | | 0.0 | 00 | | | | | IJK | | 6941574 | account | Hullibe | 1 | | | | | | | | | |
| 7b | Check if federal tax withheld were applied | l was | s not de | posited w | vith the | IRS be | cause | e escrow procedure | es 📗 | 131 | | ecipient's | date of I | oirth (Y | YYY | MMDD: |) | | | | | | | |
| 7c | Check if withholding occurre | ed in | a subse | equent ye | ear with | respe | ct to a | partnership interes | st | | | 1 | 9 | 9 | | 2 | 0 | | 2 | 1 | | 2 | | |
| 8 | Tax withheld by other agents | s | | 0.0 | 00 | | | | | 14a | Pr | rimary Wit | hholdino | g Agen | 's Na | me (if | applica | able) |) | | | | | |
| 9 | Overwithheld tax repaid to re | ecipie | ent purs | uant to a | djustm | ent pro | cedur | es | | 14b | Pi | rimary Wit | hholdin | g Agen | t's EI | N | 15 | Che | ck if pro | -rata ba | ısis rep | orting |] | |
| 10 | Total withholding credit | | | | | | | | | 15a | Int | termediary | or flow | -throug | h en | ity's El | N, if | 15 | b Ch. | 3 status | code | 15 | c Ch. 4 | status code |
| 11 | Tax paid by withholding ager | nt (a | mounte | not with | neld) | | | | | | un | ., | | | | | | | | | | | | |
| Ľ | rax paid by withholding ager | iii (a | imounts | not with | iciu) | | | | | 15d | In | termediar | y or flow | -throu | gh en | tity's na | ame | | | | | | | |
| 12a | Withholding agent's EIN | 121 | b Ch. | 3 status o | code | | 12c | Ch. 4 status code | • | 15e | In | termediar | v or flow | -throu | ah en | titv's G | IIN | | | | | | | |
| | 98-0243537 | | 12 | | | | | 07 | | 450 | _ | | | | 14= | | | | | | | ., | | |
| 12d | Withholding agent's name | | | Int | teracti | ve Brol | cers C | Central Europe Zr | | 15f | Cc | ountry cod | е | | 159 | j Fore | eign ta | храу | er ident | ification | numb | er, if a | ıny | |
| 12e | Withholding agent's Global Ir | nterr | mediary | Identifica | ation N | umber | (GIIN) | | | 15h | Ac | ddress (nu | mber ar | nd stree | et) | | | | | | | | | |
| | EBGSBF.00019.ME.348 | | | | | | | | | | | | | | | | | | | | | | | |
| 12f | Country code | 12 | • | | • | entificat | ion nu | ımber, if any | | 15i | Cit | ity or town | , state o | r provii | nce, o | country | , ZIP c | r for | eign pos | stal cod | е | | | |
| 401: | HU | <u> </u> | 287 | 89075242 | 2 | | | | | 40- | | | _ | | | | | | | | O.L. | D | -I- TINI | |
| 12n | Address (number and street) Two Pickwick Plaza |) | | | | | | | | 16a | Pa | ayer's nam | ie | | | | | | | 1 | 6b | Paye | r's TIN | |
| 12i | City or town, state or provinc | e co | ountry | ZIP or for | reian n | nstal co | de | | | 160 | Pa | ayer's GIIN | J | | | | | 16 | d Ch. | 3 status | code | 16 | e Ch 4 | status code |
| '' | Greenwich, CT, USA, 0683 | - | ourity, | | oigii p | ootal oc | uc | | | 1.00 | | ayor o Om | • | | | | | ." | u 011. | o otata | oouc | ." | , OII. 4 | olalao ooac |
| 13a | Recipient's name | | | | | | 13b | Recipient's count | ry code | 17a | | State inco | me tax v | vithhel | t | | 17b | Pay | er's stat | e tax no | | 17 | c Name | of state |
| | Marek Rozko | | | | | | | PL | | | | | | | | | | | | | | | | |
| 13c | Address (number and street) |) | | | | | | | | | | | | | | | | | | | | | | |
| | Obywatelska 5 apt 102 | | | | | | | | | | | | | | | | | | | | | | | |
| 13d | City or town, state or provinc | ce, co | ountry, | ZIP or for | reign p | ostal co | de | | | | | | | | | | | | | | | | | |
| | Warszawa, PL-MZ, Poland, | , 02- | -409 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | Form 10 | 42-S (2021) |

Explanation of Codes Box 1. Income code.

| Со | de Types of Income |
|----------|--|
| Interest | 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 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 00 Original issue discount (OID) 31 Short-term OID 32 Substitute payment-interest 51 Interest paid on certain actively traded or publicly offered securities 51 Interest paid on certain actively certain actively traded or publicly offered securities 51 Substitute payments-interest from certain actively traded or publicly offered securities 51 |
| Dividend | 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 U.S. source dividend equivalents under IRC section 871(m) (formerly 871(f)) 52 Dividends paid on certain actively traded or publicly offered securities¹ 53 Substitute payments-dividends from certain actively traded or publicly offered securities¹ |
| Other | 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 14 Real property income and natural resources royalties 15 Scholarship or life weighing grains 16 Scholarship or life weighing grains 17 Compensation for independent personal services 18 Compensation for independent personal services 19 Compensation for teaching 20 Compensation for teaching 21 Compensation for teaching 22 Other Income 24 Qualified investment entity (OIE) 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 1446 27 Publicly traded partnership distributions subject to IRC section 1446 28 Gambling winnings ³ |

- Notional principal contract income⁴
 Substitute payment-other
 Capital gains distributions
 Return of capital
 Eligible deferred compensation items subject to IRC section 877A(d)(1)
 Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
 Guarantee of indebtedness
 Earnings as an artist or athlete-no central withholding agreement⁵
 Faminers as an artist or athlete-central withholding agreement⁵
- Earnings as an artist or atthlete-central withholding agree Specified Federal procurement payments Income previously reported under escrow procedure⁶ Taxable death benefits on life insurance contracts

Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 0.0).

Code **Authority for Exemption**

Chapter 3

- 01 02 03 04 05 06 07 08 09 10 11 12 22 23 24

- er 3

 Effectively connected income
 Exempt under IRC'
 Income is not from U.S. sources
 Exempt under tax treaty
 Portfolio interest exempt under IRC
 OI that assumes primary withholding responsibility
 WFP or WFT
 U.S. branch treated as a U.S. person
 Territory FI treated as U.S. Person
 OI represents that income is exempt
 OSL that assumes primary withholding responsibility
 Payee subjected to chapter 4 withholding
 ODD that assumes primary withholding responsibility
 Exempt under section 897(I)

- Exempt under section 897(I) Exempt under section 892

Chapter 4

- Grandfathered payment
 Effectively connected income
 Payee not subject to chapter 4 withholding
 Excluded nonfinancial payment
 Foreign Entity that assumes primary withholding responsibility
 U.S. Payees-of participating FFI or registered deemed-compliant FFI
 Exempt from withholding under IGA⁸
 Other-payment not subject to chapter 4 withholding
- 20 21
- 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.
- 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 This code should only be used if no other specific chapter 3 exemption code applies
- ⁸ 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.
- 9 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.

Internal Revenue Service

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

2021

OMB No. 1545-0096

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

0 0 0 3 9 4 1 4 7 0 UNIQUE FORM IDENTIFIER AMENDED

AMENDMENT NO.

Attach to any state tax return you file

| | | 2 Gross income | 3 | Chapter indicator. | Enter "3" | or "4 | !" | 3 | 13e | Rec | ipient's U | I.S. TIN | , if any | | | | 13f | Ch. 3 | status | code | | 16 | |
|-----|---------------------|---|---------------------|--------------------------|------------|---------|----------------------|----------|----------|-------|------------------------------|-----------|-----------|----------|----------|--------|------|-----------|------------|--------|---------|----------|---------------|
| co | de | | 3a | Exemption code | 00 | 4a | Exemption code | 15 | | | | | | | | | 13g | Ch. 4 | status | code | | 23 | |
| 06 | ; | 1.00 | 3b | Tax rate | 15.0 | 4b | Tax rate | 0.0 | 13h | Rec | ipient's G | IIN | | | | | | ın tax id | lentific | ation | 13 | j LOB | code |
| 5 | Withho | olding allowance | | | • | | | | | | | | | | numb | | , | | | | | | |
| 6 | Net inc | come | | | | | | | 126 | Poo | ipient's a | ooount | numbor | | 9202 | 2168 | 94 | | | | _ | | |
| 7a | Federa | al tax withheld | | 0.00 | | | | | IJK | | аріені s а 9 41574 | CCOUIII | number | | | | | | | | | | |
| 7b | Check were a | | l wa | s not deposited with the | e IRS be | caus | e escrow procedures | | 131 | | cipient's d | late of b | oirth (YY | YYM | IMDD) | | | | | | | | |
| 7c | Check | if withholding occurre | d in | a subsequent year w | th respec | ct to a | partnership interest | | | | 1 | 9 | 9 | | 2 | 0 | | 2 | 1 | | 2 | | |
| 8 | Tax wi | thheld by other agents | s | 0.00 | | | | | 14a | Prin | nary With | holding | g Agent's | s Nan | ne (if a | pplica | ble) | | | | | | |
| 9 | Overwi | ithheld tax repaid to re | cipi | ient pursuant to adjust | ment pro | cedur | res | | 14b | Prin | mary With | nholding | g Agent' | s EIN | ١ . | 15 (| Chec | k if pro- | rata ba | sis re | portin | g | |
| 10 | Total w | vithholding credit | | | | | | | 15a | Inter | rmediary | or flow | -through | entit | y's EIN | l, if | 15b | Ch. 3 | status | code | 15 | c Ch. | 1 status code |
| 11 | Тах ра | id by withholding ager | nt (a | amounts not withheld) | | | | | 15d | Inte | rmediary | or flow | -through | n entit | ty's na | me | | | | | | | |
| 12a | Withho | olding agent's EIN | 12 | b Ch. 3 status code | | 12c | Ch. 4 status code | | 15e | Inte | rmediary | or flow | -through | n entit | tv's GI | N | | | | | | | |
| | 98-024 | 43537 | | 12 | | | 07 | | | | | | | | | | | | | | | | |
| 12d | Withho | olding agent's name | | Interac | tive Brol | cers (| Central Europe Zrt. | | 15f | Cou | intry code | 9 | | 15g | Fore | gn tax | paye | r identi | lication | numt | oer, if | any | |
| 12e | | olding agent's Global In BF.00019.ME.348 | nter | mediary Identification | Number | (GIIN) |) | | 15h | Add | ress (nur | nber ar | nd street |) | | | | | | | | | |
| 12f | Countr HU | ry code | 12 | g Foreign taxpayer i | dentificat | ion nu | umber, if any | | 15i | City | or town, | state o | r provin | ce, co | ountry, | ZIP or | fore | ign pos | tal cod | Э | | | |
| 12h | | ss (number and street) |) | | | | | | 16a | Pay | er's name | Э | | | | | | | 1 | 6b | Paye | er's TIN | |
| 12i | , | town, state or province | | country, ZIP or foreign | postal co | de | | | 16c | Pay | er's GIIN | | | | | | 16d | Ch. 3 | status | code | 16 | e Ch. | 1 status code |
| 13a | Recipie | ent's name | Recipient's country | code | 17a | St | ate incon | ne tax v | vithheld | | | 17b F | ayeı | 's state | tax no | | 17 | c Nam | e of state | | | | |
| | Marek | Rozko | PL | | | | | | | | | | | | | | | | | | | | |
| 13c | Addres | ss (number and street) |) | | | | | | | | | | | | | | | | | | | | |
| | | atelska 5 apt 102 | | | | | | | | | | | | | | | | | | | | | |
| 13d | City or | town, state or province | e, c | country, ZIP or foreign | postal co | de | | | | | | | | | | | | | | | | | |
| | Warsz | awa, PL-MZ, Poland | , 02 | -409 | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | Form 1 | 042-S (2021 |

Explanation of Codes (continued)

Type of Recipient, Withholding Agent, or Intermediary

Chapter 3 Status Codes

- ter 3 Status Codes

 Territory FI treated as U.S. Person
 Territory FI-not treated as U.S. Person
 U.S. branch-treated as U.S. Person
 U.S. branch-not treated as U.S. Person
 U.S. branch-ECI presumption applied
 Partnership other than Withholding Foreign Partnership
 Withholding Foreign Partnership
 Trust other than Withholding Foreign Trust
 Withholding Foreign Partnership
 Withholdin

- Artist or Athlete Pension

- Pension
 Foreign Central Bank of Issue
 Nonqualified Intermediary
 Hybrid entity making Treaty Claim
 U.S. Withholding Agent-Foreign branch of FI
 Qualified Derivatives Dealer
 Foreign Government-Integral Part
 Foreign Government-Controlled Entity

Pooled Reporting Codes¹⁰

- A Reporting Codes
 Withholding Rate Pool-General
 Withholding Rate Pool-Exempt Organization
 PAI Withholding Rate Pool-General
 PAI Withholding Rate Pool-General
 PAI Withholding Rate Pool-Exempt Organization
 Agency Withholding Rate Pool-Exempt Organization
 Agency Withholding Rate Pool-Exempt Organization

Chapter 4 Status Codes

- U.S. Withholding Agent-FI
 U.S. Withholding Agent-FI
 U.S. Withholding Agent-Other
 I Territory FI-not treated as U.S. Person
 Territory FI-not treated as U.S. Person
 Participating FFI-Other
 Participating FFI-Reporting Model 2 FFI
 Registered Deemed-Compliant FFI-Reporting Model 1 FFI
 Registered Deemed-Compliant FFI-Other
 Certified Deemed-Compliant FFI-Other
 Certified Deemed-Compliant FFI-Other
 Certified Deemed-Compliant FFI-Non-Registering Local Bank
 Certified Deemed-Compliant FFI-Non-Registering Local Bank
- 10 Codes 27 through 32 should only be used by a QI, QSL, WP, or WT. A QI acting as a QDD may use code 27 or 28.
- 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 FFA 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.

- Certified Deemed-Compliant FFI Investment entity that does not maintain financial accounts Nonparticipating FFI Owner-Documented FFI U.S. Branch-riceated as U.S. person (reporting under section 1471) Passive NFFE identifying Substantial U.S. Owners Passive NFFE identifying Substantial U.S. Owners Publicly Traded NFFE or Affiliate of Publicly Traded NFFE Active NFFE Individual Section 501(c) Entities Excepted Territory NFFE Excepted NFFE Other Exempt Beneficial Owner

- 28 29 30 31 32 33 34 35 36 37 38 40 41 50

- Excepted 1erritory NFFE
 Excepted NFFE Other
 Exempt Beneficial Owner
 Entity Wholly Owned by Exempt Beneficial Owner
 Unknown Recipient
 Recalcitrant Account Holder
 Nonreporting IGA FFI
 Direct reporting NFFE
 U.S. reportable account
 Non-consenting U.S. account
 Sponsored direct reporting NFFE
 Excepted Inter-affiliate FFI
 Undocumented Preexisting Obligation
 U.S. Branch-ECI presumption applied
 Account Holder of Excluded Financial Account¹¹
 Passive NFFE reported by FFI¹²
 NFFE subject to 1472 withholding
 U.S. Withholding Agent-Foreign branch of FI
 ad Reporting Codes

Pooled Reporting Codes

- Recalcitrant Pool-No U.S. Indicia Recalcitrant Pool-U.S. Indicia Recalcitrant Pool-Dormant Account Recalcitrant Pool-U.S. Persons Recalcitrant Pool-Passive NFFES Nonparticipating FFI Pool U.S. Payees Pool QI-Recalcitrant Pool-General¹³

- 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 03 04 05 06 07 08 09 10

- Covernment contracting state/political subdivision/local authority
 Tax exempt pension trust/Pension fund
 Tax exempt/Charitable organization
 Publicly-traded corporation
 Subsidiary of publicly-traded corporation
 Company that meets the ownership and base erosion test
 Company that meets the derivative benefits test
 Company with an item of income that meets the active trade or business test
 Discretionary determination
 Other