

Form <b>1042-S</b> Department of the Treasury Internal Revenue Service	<b>Foreign Person's U.S. Source Income Subject to Withholding</b> ▶ Information about Form 1042-S and its separate instructions is at <a href="http://www.irs.gov/form1042s">www.irs.gov/form1042s</a> .	<b>2015</b>	OMB No. 1545-0096
<input type="checkbox"/> <b>AMENDED</b>		<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>	
<b>1</b> Income code <b>19</b>	<b>2</b> Gross income <b>25817.65</b>	<b>3</b> Chap. 3: <input checked="" type="checkbox"/> <b>3a</b> Exemption code <b>04</b> <b>3b</b> Tax rate <b>00.00</b>	<b>4</b> Chap. 4: <input type="checkbox"/> <b>4a</b> Exemption code <b>4b</b> Tax rate
<b>5</b> Withholding allowance		<b>6</b> Net income	
<b>8</b> Tax withheld by other agents		<b>9</b> Tax paid by withholding agent	
<b>10</b> Total withholding credit <b>0.00</b>		<b>11</b> Amount repaid to recipient	
<b>12a</b> Withholding agent's EIN <b>956006144</b>		<b>12b</b> Ch. 3 status code <b>02</b>	<b>12c</b> Ch. 4 status code
<b>12d</b> Withholding agent's name <b>University of California, San Diego</b>		<b>14a</b> Primary Withholding Agent's Name (if applicable)	
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)		<b>14b</b> Primary Withholding Agent's EIN	
<b>12f</b> Country code		<b>15a</b> Intermediary or flow-through entity's EIN, if any	<b>15b</b> Ch. 3 status code
<b>12g</b> Foreign taxpayer identification number, if any		<b>15c</b> Ch. 4 status code	
<b>12h</b> Address (number and street) <b>Payroll Division 9500 Gilman Dr., Mail Code 0952</b>		<b>15d</b> Intermediary or flow-through entity's name	
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>La Jolla, CA 92093-0952</b>		<b>15e</b> Intermediary or flow-through entity's GIIN	
<b>13a</b> Recipient's U.S. TIN, if any <b>XXXXX5836</b>		<b>15f</b> Country code	
<b>13b</b> Ch. 3 status code <b>16</b>		<b>15g</b> Foreign tax identification number, if any	
<b>13c</b> Ch. 4 status code		<b>15h</b> Address (number and street)	
<b>13d</b> Recipient's name <b>Shicheng Guo</b>		<b>15i</b> City or town, state or province, country, ZIP or foreign postal code	
<b>13e</b> Recipient's country code <b>CH</b>		<b>13h</b> Recipient's GIIN	
<b>13f</b> Address (number and street) <b>8730 Costa Verde Blvd Apt. 2130</b>		<b>13i</b> Recipient's foreign tax identification number, if any	
<b>13g</b> City or town, state or province, country, ZIP or foreign postal code <b>San Diego, CA 92122</b>		<b>16</b> Recipient's account number	
		<b>17</b> Recipient's date of birth	
		<b>18</b> Payer's name	
		<b>19</b> Payer's TIN	
		<b>20</b> Payer's GIIN	
		<b>21</b> State income tax withheld	
		<b>22</b> Payer's state tax no.	
		<b>23</b> Name of state	

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

Cat. No. 11386R

Form **1042-S** (2015)

## 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	Dividend	Other
<b>01</b>	Interest paid by U.S. obligors—general	<b>06</b>	Dividends paid by U.S. corporations—general
<b>02</b>	Interest paid on real property mortgages	<b>07</b>	Dividends qualifying for direct dividend rate
<b>03</b>	Interest paid to controlling foreign corporations	<b>08</b>	Dividends paid by foreign corporations
<b>04</b>	Interest paid by foreign corporations	<b>21</b>	Gross income—Capital gain dividend
<b>05</b>	Interest on tax-free covenant bonds	<b>34</b>	Substitute payment—dividends
<b>22</b>	Interest paid on deposit with a foreign branch of a domestic corporation or partnership	<b>40</b>	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
<b>29</b>	Deposit interest	<b>52</b>	Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>
<b>30</b>	Original issue discount (OID)	<b>53</b>	Substitute payments—dividends from certain actively traded or publicly offered securities <sup>1</sup>
<b>31</b>	Short-term OID	<b>09</b>	Capital gains
<b>33</b>	Substitute payment—interest	<b>10</b>	Industrial royalties
<b>51</b>	Interest paid on certain actively traded or publicly offered securities <sup>1</sup>	<b>11</b>	Motion picture or television copyright royalties
		<b>12</b>	Other royalties (for example, copyright, recording, publishing)
		<b>13</b>	Royalties paid on certain publicly offered securities <sup>1</sup>
		<b>14</b>	Real property income and natural resources royalties

See back of Copy C for additional codes

<sup>1</sup> 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.

**Foreign Person's U.S. Source Income Subject to Withholding**► Information about Form 1042-S and its separate instructions is at [www.irs.gov/form1042s](http://www.irs.gov/form1042s).**2015**

OMB No. 1545-0096

**Copy C** for Recipient

Attach to any Federal tax return you file

☐ **AMENDED**☐ **PRO-RATA BASIS REPORTING**

<b>1</b> Income code <b>19</b>	<b>2</b> Gross income <b>25817.65</b>	<b>3</b> Chap. 3: <input checked="" type="checkbox"/> <b>3a</b> Exemption code <b>04</b> <b>3b</b> Tax rate <b>00.00</b>	<b>4</b> Chap. 4: <input type="checkbox"/> <b>4a</b> Exemption code <b>4b</b> Tax rate	<b>5</b> Withholding allowance <b>6</b> Net income <b>7</b> Federal tax withheld <b>0.00</b>	Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>
<b>8</b> Tax withheld by other agents			<b>9</b> Tax paid by withholding agent		
<b>10</b> Total withholding credit <b>0.00</b>			<b>11</b> Amount repaid to recipient		
<b>12a</b> Withholding agent's EIN <b>956006144</b>		<b>12b</b> Ch. 3 status code <b>02</b>	<b>12c</b> Ch. 4 status code	<b>14a</b> Primary Withholding Agent's Name (if applicable) <b>14b</b> Primary Withholding Agent's EIN	
<b>12d</b> Withholding agent's name <b>University of California, San Diego</b>		<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)		<b>15d</b> Intermediary or flow-through entity's name			
<b>12f</b> Country code	<b>12g</b> Foreign taxpayer identification number, if any		<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12h</b> Address (number and street) <b>Payroll Division 9500 Gilman Dr., Mail Code 0952</b>		<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any	
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>La Jolla, CA 92093-0952</b>		<b>15h</b> Address (number and street)			
<b>13a</b> Recipient's U.S. TIN, if any <b>XXXXX5836</b>		<b>15i</b> City or town, state or province, country, ZIP or foreign postal code			
<b>13b</b> Ch. 3 status code <b>16</b>		<b>13c</b> Ch. 4 status code		<b>13h</b> Recipient's GIIN	
<b>13d</b> Recipient's name <b>Shicheng Guo</b>		<b>13e</b> Recipient's country code <b>CH</b>		<b>13i</b> Recipient's foreign tax identification number, if any	
<b>13f</b> Address (number and street) <b>8730 Costa Verde Blvd Apt. 2130</b>		<b>16</b> Recipient's account number		<b>17</b> Recipient's date of birth	
<b>13g</b> City or town, state or province, country, ZIP or foreign postal code <b>San Diego, CA 92122</b>		<b>18</b> Payer's name		<b>19</b> Payer's TIN	<b>20</b> Payer's GIIN
		<b>21</b> State income tax withheld		<b>22</b> Payer's state tax no.	<b>23</b> Name of state

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

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Form **1042-S** (2015)**Explanation of Codes (continued)**

<b>15</b>	Pensions, annuities, alimony, and/or insurance premiums
<b>16</b>	Scholarship or fellowship grants
<b>17</b>	Compensation for independent personal services <sup>2</sup>
<b>18</b>	Compensation for dependent personal services <sup>2</sup>
<b>19</b>	Compensation for teaching <sup>2</sup>
<b>20</b>	Compensation during studying and training <sup>2</sup>
<b>23</b>	Gross income—Other
<b>24</b>	Real estate investment trust (REIT) distributions of capital gains
<b>25</b>	Trust distributions subject to IRC section 1445
<b>26</b>	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
<b>27</b>	Publicly traded partnership distributions subject to IRC section 1446
<b>28</b>	Gambling winnings <sup>3</sup>
<b>32</b>	Notional principal contract income <sup>4</sup>
<b>35</b>	Substitute payment—other
<b>36</b>	Capital gains distributions
<b>37</b>	Return of capital
<b>38</b>	Eligible deferred compensation items subject to IRC section 877A(d)(1)
<b>39</b>	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
<b>41</b>	Guarantee of indebtedness
<b>42</b>	Earnings as an artist or athlete—no central withholding agreement <sup>5</sup>
<b>43</b>	Earnings as an artist or athlete—central withholding agreement <sup>5</sup>
<b>44</b>	Specified Federal procurement payments
<b>50</b>	Income previously reported under escrow procedure <sup>6</sup>
<b>54</b>	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
<b>Chapter 3</b>	
<b>01</b>	Effectively connected income
<b>02</b>	Exempt under IRC (other than portfolio interest)
<b>03</b>	Income is not from U.S. sources

<b>04</b>	Exempt under tax treaty
<b>05</b>	Portfolio interest exempt under IRC
<b>06</b>	QI that assumes primary withholding responsibility
<b>07</b>	WFP or WFT
<b>08</b>	U.S. branch treated as U.S. Person
<b>09</b>	Territory FI treated as U.S. Person
<b>10</b>	QI represents that income is exempt
<b>11</b>	QSL that assumes primary withholding responsibility
<b>12</b>	Payee subjected to chapter 4 withholding
<b>Chapter 4</b>	
<b>13</b>	Grandfathered payment
<b>14</b>	Effectively connected income
<b>15</b>	Payee not subject to chapter 4 withholding
<b>16</b>	Excluded nonfinancial payment
<b>17</b>	Foreign Entity that assumes primary withholding responsibility
<b>18</b>	U.S. Payees—of participating FFI or registered deemed-compliant FFI
<b>19</b>	Exempt from withholding under IGA <sup>7</sup>
<b>20</b>	Dormant account <sup>8</sup>
<b>21</b>	Excluded payment on offshore obligation
<b>22</b>	Excluded payments on Collateral <sup>9</sup>
<b>Code</b>	<b>Type of Recipient, Withholding Agent, or Intermediary</b>
<b>Chapter 3</b>	<b>Status Codes</b>
<b>01</b>	U.S. Withholding Agent—FI
<b>02</b>	U.S. Withholding Agent—Other
<b>03</b>	Territory FI—treated as U.S. Person
<b>04</b>	Territory FI—not treated as U.S. Person
<b>05</b>	U.S. branch—treated as U.S. Person
<b>06</b>	U.S. branch—not treated as U.S. Person
<b>07</b>	U.S. branch—ECI presumption applied
<b>08</b>	Partnership other than Withholding Foreign Partnership
<b>09</b>	Withholding Foreign Partnership

See back of Copy D for additional codes

<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> 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> 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>8</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.<sup>9</sup> 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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☐ **PRO-RATA BASIS REPORTING**

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				<b>7</b> Federal tax withheld <b>0.00</b>				
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<b>13d</b> Recipient's name <b>Shicheng Guo</b>		<b>13e</b> Recipient's country code <b>CH</b>			<b>16</b> Recipient's account number		<b>17</b> Recipient's date of birth	
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Form **1042-S** (2015)

**Explanation of Codes (continued)**

- 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** Government or 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

Shicheng Guo  
8730 Costa Verde Blvd  
Apt. 2130  
San Diego, CA 92122