

**91224109180** UNIQUE FORM IDENTIFIER

☐ AMENDED

☐ AMENDMENT NO.

<b>1</b> Income code <b>19</b>	<b>2</b> Gross income <b>64187</b>	<b>3</b> Chapter indicator. Enter "3" or "4" <b>3</b>	<b>13d</b> City or town, state or province, country, ZIP or foreign postal code <b>Davis, CA 95616</b>		
		<b>3a</b> Exemption code <b>04</b>	<b>4a</b> Exemption code <b>15</b>	<b>13e</b> Recipient's U.S. TIN, if any <b>XXX-XX-2977</b>	
		<b>3b</b> Tax rate <b>00 . 00</b>	<b>4b</b> Tax rate <b>00 . 00</b>	<b>13f</b> Ch. 3 status code <b>16</b>	<b>13g</b> Ch. 4 status code
<b>5</b> Withholding allowance					
<b>6</b> Net income					
<b>7a</b> Federal tax withheld <b>0</b>					
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					
<b>7d</b> Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>					
<b>8</b> Tax withheld by other agents					
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )					
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) <b>0</b>					
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)					
<b>12a</b> Withholding agent's EIN <b>943067788</b>		<b>12b</b> Ch. 3 status code <b>41</b>	<b>12c</b> Ch. 4 status code <b>02</b>	<b>13h</b> Recipient's GIIN	
<b>12d</b> Withholding agent's name <b>Regents of the University of California</b>				<b>13i</b> Recipient's foreign tax identification number, if any	
<b>12e</b> Withholding agent's global intermediary identification number (GIIN)				<b>13j</b> LOB code	
<b>12f</b> Country code <b>US</b>	<b>12g</b> Foreign tax identification number, if any				
<b>12h</b> Address (number and street) <b>1111 Franklin Street 7th Floor</b>					
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>Oakland, CA 94607</b>					
<b>13a</b> Recipient's name <b>Xinhang Xu</b>			<b>13b</b> Recipient's country code <b>CH</b>		
<b>13c</b> Address (number and street) <b>1133 Olive Dr. Unit 302</b>					
<b>14a</b> Primary withholding agent's name (if applicable)					
<b>14b</b> Primary withholding agent's EIN				<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>	
<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>15d</b> Intermediary or flow-through entity's name					
<b>15e</b> Intermediary or flow-through entity's GIIN					
<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any			
<b>15h</b> Address (number and street)					
<b>15i</b> City or town, state or province, country, ZIP or foreign postal code					
<b>16a</b> Payer's name				<b>16b</b> Payer's TIN	
<b>16c</b> Payer's GIIN				<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.		<b>17c</b> Name of state	

(keep for your records)

**92241109180**

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<b>7d</b> Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>			<b>13j</b> LOB code										
<b>8</b> Tax withheld by other agents			<b>13k</b> Recipient's account number										
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )			<b>13l</b> Recipient's date of birth (YYYYMMDD) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) <b>0</b>			<b>14a</b> Primary withholding agent's name (if applicable)										
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)			<b>14b</b> Primary withholding agent's EIN										
<b>12a</b> Withholding agent's EIN <b>943067788</b>			<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>										
<b>12b</b> Ch. 3 status code <b>41</b>			<b>15a</b> Intermediary or flow-through entity's EIN, if any										
<b>12c</b> Ch. 4 status code <b>02</b>			<b>15b</b> Ch. 3 status code										
<b>12d</b> Withholding agent's name <b>Regents of the University of California</b>			<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>US</b>			<b>15e</b> Intermediary or flow-through entity's GIIN										
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<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>Oakland, CA 94607</b>			<b>15h</b> Address (number and street)										
<b>13a</b> Recipient's name <b>Xinhang Xu</b>			<b>15i</b> City or town, state or province, country, ZIP or foreign postal code										
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Form **1042-S** (2025)

**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, and 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. You may get the return forms and instructions at [IRS.gov](http://IRS.gov) or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

**Explanation of Codes**

**Box 1. Income Code.**

Code	Types of Income
10	Industrial royalties
12	Other Royalties (copyright, software, broadcasting, endorsement payments)
16	Scholarship or fellowship grants
17	Compensation for independent personal services
18	Compensation for dependent personal services
19	Compensation for teaching
20	Compensation during studying and training
23	Other income
42	Earnings as an artist or athlete – no central withholding agreement
43	Earnings as an artist or athlete – central withholding agreement

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
03	Income is not from U.S. sources
04	Exempt under tax treaty

Chapter 4	
15	Payee not subject to chapter 4 withholding

**Boxes 12b, 12c, and 13f. Withholding Agent, Recipient, Intermediary, and Payer Codes**

Code	Chapter 3	Code	Chapter 4
08	Partnership other than Withholding Foreign Partnership	02	U.S. Withholding Agent - Other
10	Trust other than Withholding Foreign Trust		
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		
36	Foreign Government – Integral Part		
37	Foreign Government – Controlled Entity		
41	U.S. government entity or tax exempt entity (other than section 501(c) entities)		

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 derivative benefits test
09	Company with an item of income that meets the active trade or business test
10	Discretionary determination
11	Other
12	No LOB Article in Treaty

**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.

**2025**

OMB No. 1545-0096

**Copy D** for Recipient

Attach to any state tax return you file

**922411091810** UNIQUE FORM IDENTIFIER

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