**Form 1042-S 中英对照翻译文档**

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

**外国人美国来源所得预扣税表**

**表头信息 / Header Information**

| **English** | **中文** |
| --- | --- |
| Form 1042-S | 表格1042-S |
| Foreign Person's U.S. Source Income Subject to Withholding | 外国人美国来源所得预扣税 |
| 2024 | 2024年 |
| OMB No. 1545-0096 | OMB编号1545-0096 |
| Copy B for Recipient | B联（收件人留存） |
| Department of the Treasury Internal Revenue Service | 财政部国税局 |
| Go to www.irs.gov/Form1042S for instructions and the latest information | 请访问www.irs.gov/Form1042S获取说明和最新信息 |

**表格字段 / Form Fields**

| **字段编号** | **English** | **中文** |
| --- | --- | --- |
| 1 | Income code | 收入代码 |
| 2 | Gross income | 总收入 |
| 3a | Exemption code | 免税代码 |
| 3b | Tax rate | 税率 |
| 4a | Exemption code | 免税代码 |
| 4b | Tax rate | 税率 |
| 5 | Withholding allowance | 预扣津贴 |
| 6 | Net income | 净收入 |
| 7a | Federal tax withheld | 预扣联邦税 |
| 7b | Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) | 如因托管程序而未向国税局缴存预扣联邦税，请勾选此项（见说明） |
| 7c | Check if withholding occurred in subsequent year with respect to a partnership interest | 如就合伙权益在后续年度发生预扣，请勾选此项 |
| 8 | Tax withheld by other agents | 其他代理人预扣的税款 |
| 9 | Overwitheld tax repaid to recipient pursuant to adjustment procedures (see instructions) | 根据调整程序向收件人退还的超额预扣税（见说明） |
| 10 | Total withholding credit (combine boxes 7a, 8, and 9) | 预扣税总抵免额（第7a、8、9栏合计） |
| 11 | Tax paid by withholding agent (amounts not withheld) (see instructions) | 预扣代理人缴纳的税款（未预扣金额）（见说明） |
| 12a | Withholding agent's EIN | 预扣代理人的雇主识别号 |
| 12b | Ch. 3 status code | 第3章身份代码 |
| 12c | Ch. 4 status code | 第4章身份代码 |
| 12d | Withholding agent's name | 预扣代理人姓名 |
| 12e | Withholding agent's Global Intermediary Identification Number (GIIN) | 预扣代理人的全球中介机构识别号(GIIN) |
| 12f | Country code | 国家代码 |
| 12g | Foreign tax identification number, if any | 外国税务识别号（如有） |
| 12h | Address (number and street) | 地址（门牌号和街道） |
| 12i | City or town, state or province, country, ZIP or foreign postal code | 城市或城镇、州或省、国家、邮政编码或外国邮政编码 |
| 13a | Recipient's name | 收件人姓名 |
| 13b | Recipient's country code | 收件人国家代码 |
| 13c | Address (number and street) | 地址（门牌号和街道） |
| 13d | City or town, state or province, country, ZIP or foreign postal code | 城市或城镇、州或省、国家、邮政编码或外国邮政编码 |
| 13e | Recipient's U.S. TIN, if any | 收件人的美国税务识别号（如有） |
| 13f | Ch. 3 status code | 第3章身份代码 |
| 13g | Ch. 4 status code | 第4章身份代码 |
| 13h | Recipient's GIIN | 收件人的GIIN |
| 13i | Recipient's foreign tax identification number, if any | 收件人的外国税务识别号（如有） |
| 13j | LOB code | LOB代码 |
| 13k | Recipient's account number | 收件人账户号码 |
| 13l | Recipient's date of birth (YYYYMMDD) | 收件人出生日期（年年年年月月日日） |
| 14a | Primary Withholding Agent's Name (if applicable) | 主要预扣代理人姓名（如适用） |
| 14b | Primary Withholding Agent's EIN | 主要预扣代理人的雇主识别号 |
| 15 | Check if pro-rata basis reporting | 如按比例基础报告请勾选 |
| 15a | Intermediary or flow-through entity's EIN, if any | 中介机构或流转实体的雇主识别号（如有） |
| 15b | Ch. 3 status code | 第3章身份代码 |
| 15c | Ch. 4 status code | 第4章身份代码 |
| 15d | Intermediary or flow-through entity's name | 中介机构或流转实体名称 |
| 15e | Intermediary or flow-through entity's GIIN | 中介机构或流转实体的GIIN |
| 15f | Country code | 国家代码 |
| 15g | Foreign tax identification number, if any | 外国税务识别号（如有） |
| 15h | Address (number and street) | 地址（门牌号和街道） |
| 15i | City or town, state or province, country, ZIP or foreign postal code | 城市或城镇、州或省、国家、邮政编码或外国邮政编码 |
| 16a | Payer's name | 付款人姓名 |
| 16b | Payer's TIN | 付款人税务识别号 |
| 16c | Payer's GIIN | 付款人的GIIN |
| 16d | Ch. 3 status code | 第3章身份代码 |
| 16e | Ch. 4 status code | 第4章身份代码 |
| 17a | State income tax withheld | 预扣州所得税 |
| 17b | Payer's state tax no. | 付款人州税号 |
| 17c | Name of state | 州名 |

**表格底部 / Form Footer**

| **English** | **中文** |
| --- | --- |
| (keep for your records) | （请保留此记录） |
| Form 1042-S (2024) | 表格1042-S（2024年） |

**注意事项 / Notes:**

* 此表格用于报告向外国人支付的美国来源所得及相关预扣税信息
* 收件人应保留此表格作为税务记录
* 如需详细说明，请参考IRS官方指导文件

**Important:**

* This form is used to report U.S. source income paid to foreign persons and related withholding tax information
* Recipients should keep this form for their tax records
* For detailed instructions, please refer to official IRS guidance documents