

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

**2012**

OMB No. 1545-0096

**Copy A** for  
Internal Revenue Service

☐ **AMENDED**

☐ **PRO-RATA BASIS REPORTING**

|   |                       |                                 |                           |   |                                      |                         |
|---|-----------------------|---------------------------------|---------------------------|---|--------------------------------------|-------------------------|
| <b>1</b> Income code  | <b>2</b> Gross income | <b>3</b> Withholding allowances | <b>4</b> Net income       | <b>5</b> Tax rate   | <b>7</b> Federal tax withheld        |                         |
|   |                       |                                 |                           | <b>6</b> Exemption code   | <b>8</b> Withholding by other agents |                         |
|   |                       |                                 |                           | <b>9</b> Total withholding credit   |                                      |                         |
| <b>10</b> Amount repaid to recipient  |                       |                                 |                           | <b>14</b> Recipient's U.S. TIN, if any ▶<br><input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN |                                      |                         |
| <b>11</b> Withholding agent's EIN ▶<br><input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN |                       |                                 |                           | <b>15</b> Recipient's foreign tax identifying number, if any  |                                      | <b>16</b> Country code  |
| <b>12a</b> WITHHOLDING AGENT'S name   |                       |                                 |                           | <b>17</b> NQI's/FLOW-THROUGH ENTITY'S name  |                                      | <b>18</b> Country code  |
| <b>12b</b> Address (number and street)  |                       |                                 |                           | <b>19a</b> NQI's/Entity's address (number and street)   |                                      |                         |
| <b>12c</b> Additional address line (room or suite no.)  |                       |                                 |                           | <b>19b</b> Additional address line (room or suite no.)  |                                      |                         |
| <b>12d</b> City or town, province or state, country, ZIP or foreign postal code                     |                       |                                 |                           | <b>19c</b> City or town, province or state, country, ZIP or foreign postal code   |                                      |                         |
| <b>13a</b> RECIPIENT'S name   |                       |                                 | <b>13b</b> Recipient code | <b>20</b> NQI's/Entity's U.S. TIN, if any ▶   |                                      |                         |
| <b>13c</b> Address (number and street)  |                       |                                 |                           | <b>21</b> PAYER'S name and TIN (if different from withholding agent's)  |                                      |                         |
| <b>13d</b> Additional address line (room or suite no.)  |                       |                                 |                           | <b>22</b> Recipient account number (optional)   |                                      |                         |
| <b>13e</b> City or town, province or state, country, ZIP or foreign postal code                     |                       |                                 |                           | <b>23</b> State income tax withheld   | <b>24</b> Payer's state tax no.      | <b>25</b> Name of state |

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

Cat. No. 11386R

Form **1042-S** (2012)

**Foreign Person's U.S. Source Income  
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**2012**

OMB No. 1545-0096

**Copy B**  
for Recipient

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|   |                       |                                 |                           | <b>6</b> Exemption code   | <b>8</b> Withholding by other agents                    |
|   |                       |                                 |                           |   | <b>9</b> Total withholding credit                       |
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| <b>13a</b> RECIPIENT'S name   |                       |                                 | <b>13b</b> Recipient code | <b>20</b> NQI's/Entity's U.S. TIN, if any ►   |   |
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Cat. No. 11386R

Form **1042-S** (2012)

## 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 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 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 le 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

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**Copy C** for Recipient  
Attach to any Federal tax return you file

☐ **AMENDED**

☐ **PRO-RATA BASIS REPORTING**

|   |                       |                                 |                           |   |                                      |                         |
|---|-----------------------|---------------------------------|---------------------------|---|--------------------------------------|-------------------------|
| <b>1</b> Income code  | <b>2</b> Gross income | <b>3</b> Withholding allowances | <b>4</b> Net income       | <b>5</b> Tax rate   | <b>7</b> Federal tax withheld        |                         |
|   |                       |                                 |                           | <b>6</b> Exemption code   | <b>8</b> Withholding by other agents |                         |
|   |                       |                                 |                           | <b>9</b> Total withholding credit   |                                      |                         |
| <b>10</b> Amount repaid to recipient  |                       |                                 |                           | <b>14</b> Recipient's U.S. TIN, if any ▶<br><input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN |                                      |                         |
| <b>11</b> Withholding agent's EIN ▶<br><input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN |                       |                                 |                           | <b>15</b> Recipient's foreign tax identifying number, if any  |                                      | <b>16</b> Country code  |
| <b>12a</b> WITHHOLDING AGENT'S name   |                       |                                 |                           | <b>17</b> NQI's/FLOW-THROUGH ENTITY'S name  |                                      | <b>18</b> Country code  |
| <b>12b</b> Address (number and street)  |                       |                                 |                           | <b>19a</b> NQI's/Entity's address (number and street)   |                                      |                         |
| <b>12c</b> Additional address line (room or suite no.)  |                       |                                 |                           | <b>19b</b> Additional address line (room or suite no.)  |                                      |                         |
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| <b>13a</b> RECIPIENT'S name   |                       |                                 | <b>13b</b> Recipient code | <b>20</b> NQI's/Entity's U.S. TIN, if any ▶   |                                      |                         |
| <b>13c</b> Address (number and street)  |                       |                                 |                           | <b>21</b> PAYER'S name and TIN (if different from withholding agent's)  |                                      |                         |
| <b>13d</b> Additional address line (room or suite no.)  |                       |                                 |                           | <b>22</b> Recipient account number (optional)   |                                      |                         |
| <b>13e</b> City or town, province or state, country, ZIP or foreign postal code                     |                       |                                 |                           | <b>23</b> State income tax withheld   | <b>24</b> Payer's state tax no.      | <b>25</b> Name of state |

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

Cat. No. 11386R

Form **1042-S** (2012)

## Explanation of Codes

### Box 1. Income code.

|          | Code | Types of Income   |    |   |
|----------|------|---|----|---|
| Interest | 01   | Interest paid by U.S. obligors—general  | 14 | Pensions, annuities, alimony, and/or insurance premiums                                 |
|          | 02   | Interest paid on real property mortgages  | 15 | Scholarship or fellowship grants  |
|          | 03   | Interest paid to controlling foreign corporations                                 | 16 | Compensation for independent personal services <sup>1</sup>                             |
|          | 04   | Interest paid by foreign corporations   | 17 | Compensation for dependent personal services <sup>1</sup>                               |
|          | 05   | Interest on tax-free covenant bonds   | 18 | Compensation for teaching <sup>1</sup>  |
|          | 29   | Deposit interest  | 19 | Compensation during studying and training <sup>1</sup>                                  |
|          | 30   | Original issue discount (OID)   | 24 | Real estate investment trust (REIT) distributions of capital gains                      |
| Dividend | 31   | Short-term OID  | 25 | Trust distributions subject to IRC section 1445   |
|          | 33   | Substitute payment—interest   | 26 | Unsevered growing crops and timber distributions by a trust subject to IRC section 1445 |
|          | 06   | Dividends paid by U.S. corporations—general                                       | 27 | Publicly traded partnership distributions subject to IRC section 1446                   |
|          | 07   | Dividends qualifying for direct dividend rate                                     | 28 | Gambling winnings <sup>2</sup>  |
| Other    | 08   | Dividends paid by foreign corporations  | 32 | Notional principal contract income <sup>3</sup>   |
|          | 34   | Substitute payment—dividends  | 35 | Substitute payment—other  |
|          | 40   | Other U.S. source dividend equivalents under IRC section 871(m) (formerly 871(l)) | 36 | Capital gains distributions   |
|          | 09   | Capital gains   | 37 | Return of capital   |
| Other    | 10   | Industrial royalties  | 38 | Eligible deferred compensation items subject to IRC section 877A(d)(1)                  |
|          | 11   | Motion picture or television copyright royalties                                  | 39 | Distributions from a nongrantor trust subject to IRC section 877A(f)(1)                 |
|          | 12   | Other royalties (for example, copyright, recording, publishing)                   | 41 | Guarantee of indebtedness   |
|          | 13   | Real property income and natural resources royalties                              | 42 | Earnings as an artist or athlete—no central withholding agreement <sup>4</sup>          |
|          |      |   | 43 | Earnings as an artist or athlete—central withholding agreement <sup>4</sup>             |
|          |      |   | 50 | Other income  |

See back of Copy D for additional codes

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

<sup>2</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>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>4</sup> If Income Code 42 or 43 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

**Foreign Person's U.S. Source Income  
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**Copy D** for Recipient

Attach to any state tax return you file

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|   |                       |                                 |                           |   |                                      |                         |
|---|-----------------------|---------------------------------|---------------------------|---|--------------------------------------|-------------------------|
| <b>1</b> Income code  | <b>2</b> Gross income | <b>3</b> Withholding allowances | <b>4</b> Net income       | <b>5</b> Tax rate   | <b>7</b> Federal tax withheld        |                         |
|   |                       |                                 |                           | <b>6</b> Exemption code   | <b>8</b> Withholding by other agents |                         |
|   |                       |                                 |                           | <b>9</b> Total withholding credit   |                                      |                         |
| <b>10</b> Amount repaid to recipient  |                       |                                 |                           | <b>14</b> Recipient's U.S. TIN, if any ▶<br><input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN |                                      |                         |
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| <b>12c</b> Additional address line (room or suite no.)  |                       |                                 |                           | <b>19b</b> Additional address line (room or suite no.)  |                                      |                         |
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2012)

## Explanation of Codes *(continued)*

**Box 6.** Exemption code (applies if the tax rate entered in box 5 is 00.00).

| Code | Authority for Exemption  |
|------|--|
| 01   | Income effectively connected with a U.S. trade or business   |
| 02   | Exempt under an Internal Revenue Code section (income other than portfolio interest)                 |
| 03   | Income is not from U.S. sources <sup>1</sup>   |
| 04   | Exempt under tax treaty  |
| 05   | Portfolio interest exempt under an Internal Revenue Code section                                     |
| 06   | Qualified intermediary that assumes primary withholding responsibility                               |
| 07   | Withholding foreign partnership or withholding foreign trust   |
| 08   | U.S. branch treated as a U.S. person   |
| 09   | Qualified intermediary represents income is exempt   |
| 10   | Qualified securities lender that assumes primary withholding responsibility for substitute dividends |

**Box 13b.** Recipient code.

| Code | Type of Recipient   |
|------|---|
| 01   | Individual <sup>2</sup>   |
| 02   | Corporation <sup>2</sup>  |
| 03   | Partnership other than withholding foreign partnership <sup>2</sup> |

**Box 13b.** Recipient code.

|    |  |
|----|--|
| 04 | Withholding foreign partnership or withholding foreign trust                             |
| 05 | Trust  |
| 06 | Government or international organization   |
| 07 | Tax-exempt organization (IRC section 501(a))   |
| 08 | Private foundation   |
| 09 | Artist or athlete <sup>2</sup>   |
| 10 | Estate   |
| 11 | U.S. branch treated as U.S. person   |
| 12 | Qualified intermediary   |
| 13 | Private arrangement intermediary withholding rate pool—general <sup>3</sup>              |
| 14 | Private arrangement intermediary withholding rate pool—exempt organizations <sup>3</sup> |
| 15 | Qualified intermediary withholding rate pool—general <sup>3</sup>                        |
| 16 | Qualified intermediary withholding rate pool—exempt organizations <sup>3</sup>           |
| 17 | Authorized foreign agent   |
| 18 | Public pension fund  |
| 20 | Unknown recipient  |
| 21 | Qualified securities lender—qualified intermediary                                       |
| 22 | Qualified securities lender—other  |

<sup>1</sup> Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

<sup>2</sup> If Income Code 42 or 43 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<sup>3</sup> May be used only by a qualified intermediary.

Form **1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income  
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**Copy E**  
for Withholding Agent

|   |                       |                                 |                           |   |                                      |                         |
|---|-----------------------|---------------------------------|---------------------------|---|--------------------------------------|-------------------------|
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