

Form **1042-S**Department of the Treasury
Internal Revenue Service**Foreign Person's U.S. Source Income Subject to Withholding**▶ Go to www.irs.gov/Form1042S for instructions and the latest information.**2018**

OMB No. 1545-0096

Copy B
for Recipient1 2 3 4 5 6 7 8 9 10 **UNIQUE FORM IDENTIFIER** **AMENDED** **AMENDMENT NO.**

1 Income code 01	2 Gross income 50.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 02	4a Exemption code 21	13e Recipient's U.S. TIN, if any 000-00-1234	13f Ch. 3 status code 16	13g Ch. 4 status code 23
5 Withholding allowance		3b Tax rate 00.00	4b Tax rate 00.00		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
6 Net income		7a Federal tax withheld 0		13k Recipient's account number JH00050001234567			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		8 Tax withheld by other agents 0		13l Recipient's date of birth (YYYYMMDD) 1 9 6 0 1 1 0 8			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()		10 Total withholding credit (combine boxes 7a, 8, and 9)		14a Primary Withholding Agent's Name (if applicable)			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		12a Withholding agent's EIN 04-6504838		12b Ch. 3 status code 00	12c Ch. 4 status code 00	15 Check if pro-rata basis reporting <input type="checkbox"/>	
12d Withholding agent's name BOSTON FINANCIAL DATA SERVICES		12e Withholding agent's Global Intermediary Identification Number (GIIN)		15a Intermediary or flow-through entity's EIN, if any			
12f Country code		12g Foreign taxpayer identification number, if any		15b Ch. 3 status code 00			
12h Address (number and street) PO BOX 8047		12i City or town, state or province, country, ZIP or foreign postal code BOSTON MA 02266-8047		15c Ch. 4 status code 00			
13a Recipient's name JOHN DOE		13b Recipient's country code LU		15d Intermediary or flow-through entity's name			
13c Address (number and street) 1 ANY STREET		13d City or town, state or province, country, ZIP or foreign postal code LUXEMBOURG CITY, LU		15e Intermediary or flow-through entity's GIIN			
				15f Country code		15g Foreign tax identification number, if any	
				15h Address (number and street)			
				15i City or town, state or province, country, ZIP or foreign postal code			
				16a Payer's name		16b Payer's TIN	
				16c Payer's GIIN		16d Ch. 3 status code 00	16e Ch. 4 status code 00
				17a State income tax withheld	17b Payer's state tax no.	17c Name of state	

**For Privacy Act and
Paperwork Reduction Act
Notice, see instructions.**Form **1042-S** (2018)

U.S. Income Tax Filing Requirements for Form 1042-S

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 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 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 (o 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-EZ) ein. Einkommensteuererklärungen und Instruktionen können unter IRS.gov und bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen werde 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

Interest

01 Interest paid by U.S. obligors—general

Dividend

06 Dividends paid by U.S. corporations—general

52 Dividends paid on certain actively traded or publicly offered securities¹

Other

15 Pensions, annuities, alimony, and/or insurance premiums

36 Capital gains distributions

37 Return of capital

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 (other than portfolio interest)

04 Exempt under tax treaty

05 Portfolio interest exempt under IRC

06 QI that assumes primary withholding responsibility

07 WFP or WFT

08 U.S. branch treated as U.S. Person

10 QI represents that income is exempt

12 Payee subjected to chapter 4 withholding

Chapter 4

14 Effectively connected income

15 Payee not subject to chapter 4 withholding

17 Foreign Entity that assumes primary withholding responsibility

21 Other – payment not subject to chapter 4 withholding

Boxes 12b, 12c, 13f, 13g, 15b, 15c, 16d, and 16e. Withholding Agent, Recipient, Intermediary, and Payer Chapter 3 and Chapter 4 Status Codes.

Code Type of Recipient, Withholding Agent, Payer or Intermediary

Chapter 3 Status Codes

01 U.S. Withholding Agent—FI

02 U.S. Withholding Agent—Other

03 Territory FI—treated as U.S. Person

04 Territory FI—not treated as U.S. Person

05 U.S. branch—treated as U.S. Person

06 U.S. branch—not treated as U.S. Person

07 U.S. branch—ECI presumption applied

08 Partnership other than Withholding Foreign Partnership

09 Withholding Foreign Partnership

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

Chapter 4 Status Codes

01 U.S. Withholding Agent—FI

02 U.S. Withholding Agent—Other

03 Territory FI—not treated as U.S. Person

04 Territory FI—treated as U.S. Person

05 Participating FFI—Other

06 Participating FFI—Reporting Model 2 FFI

07 Registered Deemed-Compliant FFI—Reporting Model 1 FFI

08 Registered Deemed-Compliant FFI—Sponsored Entity

09 Registered Deemed-Compliant FFI—Other

10 Certified Deemed-Compliant FFI—Other

11 Certified Deemed-Compliant FFI—FFI with Low Value Accounts

12 Certified Deemed-Compliant FFI—Nonregistering Local Bank

13 Certified Deemed-Compliant FFI—Sponsored Entity

14 Certified Deemed-Compliant FFI—Investment Entity that does not

maintain financial accounts

15 Nonparticipating FFI

16 Owner-Documented FFI

17 U.S. Branch—treated as U.S. Person

18 U.S. Branch—not treated as U.S. Person (reporting under section 1471)

19 Passive NFFE identifying Substantial U.S. Owners

20 Passive NFFE with no Substantial U.S. Owners

21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE

22 Active NFFE

23 Individual

24 Section 501(c) Entities

25 Excepted Territory NFFE

26 Excepted NFFE—Other

27 Exempt Beneficial Owner

28 Entity Wholly Owned by Exempt Beneficial Owners

29 Unknown Recipient

30 Recalcitrant Account Holder

31 Nonreporting IGA FFI

32 Direct reporting NFFE

33 U.S. reportable account

34 Nonconsenting U.S. account

35 Sponsored direct reporting NFFE

36 Excepted Inter-affiliate FFI

37 Undocumented Preexisting Obligation

38 U.S. Branch—ECI presumption applied

39 Account Holder of Excluded Financial Account¹⁰

40 Passive NFFE reported by FFI¹¹

41 NFFE subject to 1472 withholding

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

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.

¹⁰ 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.

¹¹ 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 FFI in boxes 15d and 15e.