

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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TREASURY/IRS AND OMB USE ONLY DRAFT

Eorm 10	42-S	Foreign Person's U.S. Source Income Subject to Withholding											OMB No. 1545-0096			
_	it of the Treasury	Go to wu	and the latest info	ormat	ion.	Copy A for										
	venue Service				UNIQUE FORM IDEN	NTIFIER AMEN	IDED	AM	ENDMEN	IT NO.						
1 Income	2 Gross incom	e 3 Chapte	er indicate	or. Ente	er "3" or "4"	13i Recipient's	U.S. 1	ΓΙΝ, if any		13	j Ch. 3	status	code			
code		3a Exemp	Э	4a Exemption code					13	k Ch. 4	status	code				
		3b Tax rat	e		4b Tax rate .	13I Recipient's	GIIN			13	m Reci	ipient's	FTIN, if any			
5 Withhol	ding allowance	·														
6 Net inco	ome															
7a Federa	al tax withheld			13n LOB code 13o Recipient's account number												
	if federal tax wit v procedures we	13p Recipient's date of birth (YYYYMMDD)														
	if withholding odership interest .	ccurred in sub		-	th respect to a											
	if you are a qualership, or withhole				g foreign eporting on Form	14a Primary withholding agent's name (if applicable)										
	S to report to a s	•	ent			14b Primary wit	thhold	ling agent	's EIN	15	Check	Check if pro-rata basis reporting				
	hheld tax repaid stment procedure				otal withholding credit bine boxes 7a, 8, and 9)	15a Intermedia EIN, if any	ry or fl	low-throu	gh entity'	S 15	15b Ch. 3 status code					
(15	c Ch. 4	status	code						
11 Tax pa	aid by withholding	g agent (amou	unts not v	withheld	d) (see instructions)	15d Intermediary or flow-through entity's name										
12a Withh	nolding agent's E	in	12b Cl	n. 3 stat	us code	15e Intermediary or flow-through entity's GIIN										
			12c Ch	n. 4 stat	us code	7										
12d Withh	nolding agent's n	ame				15f Country code 15g FTIN, if any										
12e Withh	nolding agent's g	lobal interme	diary ide	ntificatio	on number (GIIN)	15h Address (number and street)										
12f Count	try code	12g FTIN, if	any			15i Room or su	ite no	. 15j	City or t	own						
12h Addr	15k State or pro	ovince	e 15 I	Country		15m	foreign postal code									
12i Room or suite no. 12j City or town						16a Payer's na	•			16b Payer's TIN						
12k State	or province	12I Country	12I Country 12m ZIP or foreign postal code				N			16	16d Ch. 3 status code					
										16	e Ch. 4	status	code			
13a Recipient's name 13b Recipient's country code						17a State incor	ne tax	withheld	17b	Payer's	s state t	ax no.	17c Name of state			
13c Address (number and street)																
13d Apt. 1																
13f State	or province	13g Country	,	13h ZIF	or foreign postal code											

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

Cat. No. 11386R

Form **1042-S** (2026) Created 8/29/25

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TREASURY/IRS AND OMB USE ONLY DRAFT

Earm 10	142-S	Foreign F	Person'	's U.S	. Source Income S	ubject to	With	holdin	g 9	202	96	;	OMB	No. 1545-0096			
_	it of the Treasury	Go to wu	Go to www.irs.gov/Form1042S for instructions and the latest information.											Copy B			
	venue Service				UNIQUE FORM IDE	NTIFIER A	MEND	ED	AME	T NO.							
1 Income	2 Gross incom	e 3 Chapte	er indicato	or. Ente	er "3" or "4"	13i Recipie	ent's L	J.S. TIN,	if any	13	Ch. 3	status o	code				
code		3a Exemption code 4a Exemption code									13	k Ch. 4	status	code			
		3b Tax rat	е		4b Tax rate .	13I Recipie	ent's G	IIIN		13	m Reci	ipient's	FTIN, if any				
5 Withhol	ding allowance		1														
6 Net inco	ome					1											
7a Federa	al tax withheld	13n LOB code 13o Recipient's account number															
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	if withholding or		sequent		th respect to a												
	if you are a qua				foreign	14a Primary withholding agent's name (if applicable)											
1042-	S to report to a s	pecific recipie				14b Prima	y with	holding	agent's	EIN	15	Check	if pro-ra	ata basis reporting			
	hheld tax repaid stment procedure				otal withholding credit sine boxes 7a, 8, and 9)	15a Interm EIN, if		or flow-	-through	15	15b Ch. 3 status code						
()								15	15c Ch. 4 status code					
11 Tax paid by withholding agent (amounts not withheld) (see instructions)							15d Intermediary or flow-through entity's name										
12a Withh	nolding agent's E	:IN	12b Ch	n. 3 stat	us code	15e Intermediary or flow-through entity's GIIN											
			12c Ch	ı. 4 statı	us code	1											
12d With	nolding agent's r	ame				15f Country code 15g FTIN, if any											
12e Withh	nolding agent's g	lobal interme	diary ider	ntificatio	n number (GIIN)	15h Address (number and street)											
12f Coun	try code	12g FTIN, if	any			15i Room (or suit	e no.	15j C	own	1						
12h Addr	ess (number and	street)				15k State	or prov	vince	15I C	Country		15m ZIP or foreign postal code					
12i Room	or suite no.	12j City or t	own			16a Payer'	s nam	е			16b Payer's TIN						
12k State	or province	12I Country	12I Country 12m ZIP or foreign postal code				s GIIN			16	16d Ch. 3 status code						
									16	16e Ch. 4 status code							
13a Recipient's name 13b Recipient's country code						17a State i	ncom	e tax wit	thheld	17b P	ayer's	state t	ax no.	17c Name of state	9		
13c Address (number and street)																	
13d Apt.	no.	13e City or	town														
13f State	or province	13g Country	y 1	13h ZIF	or foreign postal code												

(keep for your records) Form **1042-S** (2026)

TREASURY/IRS AND OMB USE ONLY DRAFT

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, a return is generally not 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 U.S. tax at the source. See the instructions for Forms 1120-F and 1040-NR for more information. Corporations file Form 1120-F; all others file Form 1040-NR. You may get the return forms and instructions at IRS.gov, at any U.S. Embassy or consulate, or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, toute personne physique étrangère non résidente, tout fiduciaire étranger non résident et toute société étrangère ayant des revenus américains, y compris des revenus effectivement liés à la conduite d'un commerce ou d'une entreprise aux États-Unis, doit déposer une déclaration d'impôt sur le revenu aux États-Unis. Toutefois, une déclaration n'est généralement pas requise de la part d'un particulier étranger non résident, d'un fiduciaire étranger non résident ou d'une société étrangère si cette personne n'a pas exercé d'activité commerciale aux États-Unis à un moment quelconque de l'année fiscale et si l'obligation fiscale de cette personne a été entièrement satisfaite par la retenue à la source de l'impôt américain. Voir les instructions des formulaires 1120F et 1040NR pour plus d'informations. Les sociétés déposent le formulaire 1120-F; toutes les autres déposent le formulaire 1040-NR. Vous pouvez obtenir les formulaires de déclaration et les instructions sur le site IRS.gov, dans n'importe quel bureau de poste des États-Unis, ou en écrivant à l'ambassade ou au consulat de l'Union européenne: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por lo general, toda persona que es un extranjero no residente, todo fiduciario extranjero no residente, y toda sociedad anónima extranjera que perciba ingresos estadounidenses, inclusive de los ingresos que son efectivamente conectados con la operación de un comercio o negocio ubicado en los Estados Unidos, debe presentar una declaración del impuesto estadounidense sobre los ingresos. Sin embargo, por lo general no se requiere que un individuo extranjero no residente, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente presenten una declaración si dicha persona no participaba en ningún comercio o negocio ubicado en los Estados Unidos en ningún momento durante el año tributario, y la responsabilidad tributaria de dicha persona fuera liquidada completamente mediante la retención del impuesto estadounidense en la fuente del ingreso. Consulte las instrucciones de los Formularios 1120F y 1040-NR para obtener más información. Las sociedades anónimas presentan el Formulario 1120-F, todos los demás presentan el Formulario 1040-NR. Puede obtener los formularios de declaración y sus instrucciones en IRS.gov, en cualquier embajada o consulado de los Estados Unidos, o al escribir al: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Grundsätzlich muss jede natürliche Person ohne Wohnsitz im Land, jeder Treuhänder ohne Wohnsitz im Land und jede ausländische Gesellschaft mit Einkünften in den USA, einschließlich Einkünften, die tatsächlich mit der Ausübung einer gewerblichen oder geschäftlichen Tätigkeit in den Vereinigten Staaten in Zusammenhang stehen, eine US-Einkommensteuererklärung einreichen. Eine Steuererklärung muss jedoch von einem nicht in den USA ansässigen Ausländer, einem nicht in den USA ansässigen Treuhänder oder einem ausländischen Unternehmen im Allgemeinen nicht eingereicht werden, wenn diese Person zu keinem Zeitpunkt während des Steuerjahres in den Vereinigten Staaten einer gewerblichen oder geschäftlichen Tätigkeit nachgegangen ist und die Steuerschuld dieser Person durch den Einbehalt der US-Quellensteuer vollständig beglichen wurde. Weitere Informationen finden Sie in den Anweisungen für die Formulare 1120F und 1040NR. Unternehmen reichen das Formular 1120-F ein, alle anderen reichen das Formular 1040-NR ein. Sie können die Rücksendeformulare und Anweisungen auf IRS.gov erhalten, auf ieder US-Botschaft oder Konsulat oder schriftlich an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Explanation of Codes

Box 1. Income Code.

C	Code	Types of Income											
	01	Interest paid by U.S. obligors—general											
	02	Interest paid on real property mortgages											
	03	Interest paid to controlling foreign corporations											
	04	Interest paid by foreign corporations											
	05	Interest on tax-free covenant bonds											
st	22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership											
nterest	29	Deposit interest											
<u>=</u>	30	Original issue discount (OID)											
	31	Short-term OID											
	33	Substitute payment—interest											
	51	Interest paid on certain actively traded or publicly offered securities ¹											
	54	Substitute payments—interest from certain actively traded or publicly offered securities ¹											
pu	06	Dividends paid by U.S. corporations—general											
Dividend	07	Dividends qualifying for direct dividend rate											
Ξ	80	Dividends paid by foreign corporations											

- 34 Substitute payment-dividends
- 40 Other dividend equivalents under IRC section 871(m)
- Dividends paid on certain actively traded or publicly offered **Dividend** securities1
- 53 Substitute payments—dividends from certain actively traded or publicly offered securities1
 - 56 Dividend equivalents under IRC section 871(m) as a result of applying the combined transaction rules
 - 09 Capital gains
 - 10 Industrial royalties
 - 11 Motion picture or television copyright royalties
 - 12 Other royalties (for example, copyright, software, broadcasting, endorsement payments)
- Royalties paid on certain publicly offered securities¹
- 14 Real property income and natural resources royalties
 - 15 Pensions, annuities, alimony, and/or insurance premiums
 - 16 Scholarship or fellowship grants
 - 17 Compensation for independent personal services²
 - 18 Compensation for dependent personal services²
 - 19 Compensation for teaching²

See back of Copy C for additional codes

¹ This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and the withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. TIN or an FTIN.

² If compensation that would otherwise 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.

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TREASURY/IRS AND OMB USE ONLY DRAFT

10	42-S	Foreign I	Foreign Person's U.S. Source Income Subject to Withholding 2026 OMB No. 1545-													
	at of the Treasury	Go to ww	vw.irs.go	v/Form	1042S for instructions a	mation	<u>.</u>		-		Сору	/ C f	or Recipient			
Internal Re	venue Service				UNIQUE FORM IDEN	NTIFIER A	MEND	ED	AME	۲NO.	· • · ·					
1 Income	2 Gross incom	e 3 Chapte	er indicato	r. Ente	er "3" or "4"	13i Recipier	nt's U	I.S. TIN,	if any		13j	Ch. 3	status	code		
code		3a Exemp	tion code		4a Exemption code						131	k Ch. 4	status	code		
		3b Tax rat	:e		4b Tax rate .	13I Recipier	nt's G	illN			131	m Reci	ipient's	FTIN,	if any	
5 Withhol	ding allowance															
6 Net inco	ome															
7a Federa	al tax withheld					13n LOB code 13o Recipient's account number										
	if federal tax wit w procedures we	13p Recipient's date of birth (YYYYMMDD)														
	if withholding or			-	th respect to a											
	if you are a qua				foreign	14a Primary withholding agent's name (if applicable)										
	S to report to a s	•	ent	<u>.</u>	· · · · · <u> </u>	14b Primary	with	holding	agent's	EIN	15	Check	if pro-ra	ita bas	is reporting	
	hheld tax repaid stment procedure				otal withholding credit bine boxes 7a, 8, and 9)	15a Interme	or flow	-through	151	15b Ch. 3 status code						
()							150	15c Ch. 4 status code					
11 Tax pa	aid by withholding	g agent (amo	unts not v	vithheld) (see instructions)	15d Intermediary or flow-through entity's name										
12a With	nolding agent's E	IN .	12b Ch	. 3 stat	us code	15e Intermediary or flow-through entity's GIIN										
	33		12c Ch			†										
12d With	nolding agent's r	name				15f Country code 15g FTIN, if any										
12e With	nolding agent's g	lobal interme	diary ider	tificatio	on number (GIIN)	15h Address (number and street)										
12f Coun	try code	12g FTIN, if	any			15i Room o	e no.									
12h Addr	ess (number and	street)				15k State o	r prov	vince	15I C	Country		15m ZIP or foreign postal code				
12i Room	or suite no.	12j City or t	own			16a Payer's	е		16b Payer's TIN							
12k State	or province	12I Country	1	2m ZII	P or foreign postal code	16c Payer's	GIIN				160	d Ch. 3	L 3 status	code		
						_					160	e Ch. 4	1 status	code		
13a Recipient's name 13b Recipient's country code						17a State in	icom	e tax wit	thheld	17b P	ayer's	state t	ax no.	17c	Name of state	
13c Address (number and street)																
13d Apt.	no.	13e City or	town													
13f State	or province	13g Country	y 1	3h ZIF	or foreign postal code											

Form **1042-S** (2026)

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TREASURY/IRS AND OMB USE ONLY DRAFT

Explanation of Codes (continued)

- 20 Compensation during studying and training²
- 23 Other income
- 24 Qualified investment entity (QIE) distributions of capital gains
- 25 Trust distributions subject to IRC section 1445
- 26 Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
- 27 Publicly traded partnership distributions subject to IRC section 1446(a)
- 28 Gambling winnings³
- 32 Notional principal contract income⁴
- 35 Substitute payment—other
- 36 Capital gains distributions
- 37 Return of capital

Other

38 Eligible deferred compensation items subject to IRC section 877A(d)(1)

- 39 Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
- 41 Guarantee of indebtedness
- 42 Earnings as an artist or athlete—no central withholding agreement⁵
- 43 Earnings as an artist or athlete—central withholding agreement⁵
- 44 Specified federal procurement payments
- 50 Income previously reported under escrow procedure⁶
- 55 Taxable death benefits on life insurance contracts
- 57 Amount realized under IRC section 1446(f)
- 58 Publicly traded partnership distributions—undetermined
- 59 Consent fees
- 60 Loan syndication fees
- 61 Settlement payments

Box 3a. Exemption Code (applies if withholding is applied at a reduced rate or if payment is exempt from withholding).

Code

Chapter 3 Authority for Exemption or Reduced Rate of Withholding

- 01 Effectively connected income
- **02** Exempt or reduced withholding under IRC⁷
- 03 Income is not from U.S. sources
- **04** Exempt or reduced withholding under tax treaty
- 05 Portfolio interest exempt under IRC
- **06** QI that assumes primary withholding responsibility
- **07** Withholding foreign partnership or withholding foreign trust
- 08 U.S. branch treated as U.S. person

- 10 QI represents that income is exempt
- 11 QSL that assumes primary withholding responsibility
- 12 Payee subjected to chapter 4 withholding
- 22 QDD that assumes primary withholding responsibility
- 23 Exempt under section 897(I)
- 24 Exempt under section 892

Box 4a. Exemption Code (applies if the tax rate entered in 4b is 00.00).

Code

Chapter 4 Authority for Exemption

- 13 Grandfathered payment
- 14 Effectively connected income
- 15 Payee not subject to chapter 4 withholding
- 16 Excluded nonfinancial payment
- 17 Foreign entity that assumes primary withholding responsibility
- 18 U.S. payees of participating FFI or registered deemedcompliant FFI
- 19 Exempt from withholding under IGA⁸
- 20 Dormant account⁹
- 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.

Type of Recipient, Withholding Agent, Payer, or Intermediary Code

Chapter 3 Status Codes

- 05 U.S. branch—treated as U.S. person¹⁰
- 06 U.S. branch—not treated as U.S. person¹¹
- 07 U.S. branch—ECI presumption applied
- OB Partnership other than withholding foreign partnership, publicly traded partnership, or partnership QDD
- 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 International organization
- 20 Tax Exempt organization (section 501(c) entities)
- 21 Unknown recipient

See back of Copy D for additional codes

² If compensation that would otherwise 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.

³ 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.

⁴ Use appropriate Interest Income Code for embedded interest in a notional principal contract.

⁵ Income Code 43 should only be used if Letter 4492, Venue Notification, has been issued by the Internal Revenue Service (otherwise, use Income Code 42 for earnings as an artist or athlete). 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, publicly traded partnership, or partnership QDD).

⁶ 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.

⁷ This code should only be used if no other specific chapter 3 exemption code applies.

⁸ Use only to report a U.S. reportable account or nonconsenting U.S. account that is receiving a payment subject to chapter 3 withholding.

⁹ 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 box 7b ("tax not deposited with IRS pursuant to escrow procedure"). You must instead enter "3" in box 3 and complete box 3b.

¹⁰ This code can be used by a territory FI that is treated as a U.S. person.

¹¹ This code can be used by a territory FI that is not treated as a U.S. person.

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TREASURY/IRS AND OMB USE ONLY DRAFT

10	42-S	Foreign F	Person'	s U.S	. Source Income S	ubject to W	ith/	holdir	ig 🛭	202	6		OME	3 No. 1545-0096			
		Go to wu	1042S for instructions a	and the latest i	infor	mation).		. •		Zopy	D for Recipient					
	t of the Treasury venue Service				UNIQUE FORM IDEN	NTIFIER AM	END	ED	Attach to any state tax return you file								
1 Income	2 Gross incom	e 3 Chapte	r indicato	or. Ente	er "3" or "4"	13i Recipien	t's U	.S. TIN	, if any	13j	Ch. 3	status	code				
code		3a Exemp	3a Exemption code 4a Exemption code								13k	Ch. 4	status	code			
		3b Tax rat	e		4b Tax rate .	13I Recipien	t's G	IIN			13r	n Reci	pient's	FTIN, if any			
5 Withhol	ding allowance	'															
6 Net inco	ome																
7a Federa	al tax withheld					13n LOB code 13o Recipient's account number											
	if federal tax wit v procedures we	13p Recipient's date of birth (YYYYMMDD)															
	if withholding od	curred in sub		•	th respect to a												
	if you are a qual				foreign eporting on Form	14a Primary withholding agent's name (if applicable)											
	S to report to a somethin the s	•	ent			14b Primary	with	holding	agent's	EIN	15	Check	if pro-ra	ata basis reporting			
	hheld tax repaid stment procedure	otal withholding credit bine boxes 7a, 8, and 9)	15a Intermed EIN, if a		or flow	-through	15k	15b Ch. 3 status code									
()							150	15c Ch. 4 status code						
11 Tax pa	aid by withholding	g agent (amou	unts not v	vithheld) (see instructions)	15d Intermediary or flow-through entity's name											
12a Withh	nolding agent's E	IN	12b Ch	n. 3 stat	us code	15e Intermediary or flow-through entity's GIIN											
	0 0		12c Ch	. 4 statı	us code												
12d With	nolding agent's n	ame				15f Country code 15g FTIN, if any											
12e Withh	nolding agent's g	lobal intermed	diary ider	ntificatio	on number (GIIN)	15h Address (number and street)											
12f Coun	try code	12g FTIN, if	any			15i Room or	suite	e no.	15 j C	wn							
12h Addr	15k State or	prov	rince	15I C	Country		15m ZIP or foreign postal										
12i Room or suite no.						16a Payer's	nam	e			16b Payer's TIN						
12k State	or province	12I Country	12I Country 12m ZIP or foreign postal code				GIIN			160	1 Ch. 3	status	code				
											166	Ch. 4	status	code			
13a Recipient's name 13b Recipient's country code						17a State inc	come	e tax wi	thheld	17b Pa	ayer's	state t	ax no.	17c Name of state			
13c Address (number and street)																	
13d Apt. no. 13e City or town																	
13f State	or province	13g Country	y 1	I 3h ZIF	or foreign postal code												

Form **1042-S** (2026)

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TREASURY/IRS AND OMB USE ONLY DRAFT

Explanation of Codes (continued)

- 22 Artist or athlete
- 23 Pension
- 24 Foreign central bank of issue
- 25 Nonqualified intermediary
- 26 Hybrid entity making treaty claim
- 35 Qualified derivatives dealer
- 36 Foreign government—integral part
- 37 Foreign government—controlled entity
- 38 Publicly traded partnership
- **39** Disclosing qualified intermediary
- 40 Partnership QDD¹²
- 41 U.S. government entity or tax exempt entity (other than section 501(c) entities)¹³

Pooled Reporting Codes¹⁴

- 27 Withholding rate pool—general
- 28 Withholding rate pool—exempt organization
- 29 PAI withholding rate pool-general
- **30** PAI withholding rate pool—exempt organization
- 31 Agency withholding rate pool—general
- **32** Agency withholding rate pool—exempt organization

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 account 15
- 40 Passive NFFE reported by FFI¹⁶
- 41 NFFE subject to 1472 withholding
- 50 U.S. withholding agent-foreign branch of FI

Pooled Reporting Codes

- 42 Recalcitrant pool—no U.S. indicia
- 43 Recalcitrant pool-U.S. indicia
- 44 Recalcitrant pool-dormant account
- 45 Recalcitrant pool—U.S. persons
- 46 Recalcitrant pool—passive NFFEs
- 47 Nonparticipating FFI pool
- 48 U.S. payees pool
- 49 QI-recalcitrant pool—general¹⁷

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

- O2 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
- Open 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

¹² Status code 40 should only be used for the partnership's allocations to its partners with respect to its (or its branch's) QDD's activities. The partnership should report all other allocations with respect to its partners using status code 8, 9, or 38, as applicable. When the partnership is transacting in its QDD capacity, it should use status code 35.

¹³ This includes a college, a university, or another U.S. entity exempt from tax under an Internal Revenue Code section other than section 501(c). This code is only applicable for reporting the chapter 3 status of a withholding agent (box 12b).

¹⁴ Codes 27 through 32 should only be used by a QI, QSL, WP, or WT. A QI acting as a QDD may use only code 27 or 28.

¹⁵ 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.

¹⁶ 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.

¹⁷ This code should only be used by a withholding agent that is reporting a payment (or portion of a payment) made to a QI with respect to the QI's recalcitrant account holders.