

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

**1994**

**Copy A** for  
Internal Revenue Service

▶ For Paperwork Reduction Act Notice, see separate instructions for Forms 1042 and 1042-S.

Line	(a) Income code	(b) Gross income paid	(c) Withholding allowances (for income code 15 or 16 only)	(d) Net income (column (b) minus column (c))	(e) Tax rate (%)	(f) Exemption code	(g) U.S. Federal tax withheld (net of any tax released)	(h) Country code
1								
2								
3	Total							
4 Recipient code (see instructions) ▶				9 WITHHOLDING AGENT'S name and address (including ZIP code) (as shown on Form 1042)				
5 Recipient's U.S. taxpayer identification number, if any ▶								
6 Account number (optional) ▶								
7 RECIPIENT'S name (first name, initial, and last name), street address, city, province or state, postal code, and country								
8 Recipient's country of residence for tax purposes (see instructions)				10 Withholding agent's taxpayer identification number (TIN)				
				11 PAYER'S name and TIN (if different from withholding agent's)				
				12 State income tax withheld				
8 Recipient's country of residence for tax purposes (see instructions)				13 Payer's state tax number			14 Name of state	

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

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Line	(a) Income code	(b) Gross income paid	(c) Withholding allowances (for income code 15 or 16 only)	(d) Net income (column (b) minus column (c))	(e) Tax rate (%)	(f) Exemption code	(g) U.S. Federal tax withheld (net of any tax released)	(h) Country code
1								
2								
3	Total							
4 Recipient code (see instructions) ▶				9 WITHHOLDING AGENT'S name and address (including ZIP code) (as shown on Form 1042)				
5 Recipient's U.S. taxpayer identification number, if any ▶								
6 Account number (optional) ▶								
7 RECIPIENT'S name (first name, initial, and last name), street address, city, province or state, postal code, and country								
				10 Withholding agent's taxpayer identification number (TIN)				
				11 PAYER'S name and TIN (if different from withholding agent's)				
				12 State income tax withheld				
8 Recipient's country of residence for tax purposes (see instructions)				13 Payer's state tax number			14 Name of state	

## U.S. Income Tax Filing Requirements

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 a 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.) You may get the return forms and instructions at any United States Embassy or consulate or by writing to: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.

Tout étranger non-résident, tout organisme fidéicommissaire étranger non-résident et toute société étrangère percevant un revenu aux États-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux États-Unis, doit soumettre aux États-Unis, une déclaration d'impôt sur le revenu. 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 États-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, de leur montant. (Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR.) On peut se procurer formulaires de déclarations d'impôts et instructions dans toutes les Ambassades et tous les Consulats des États-Unis. L'on peut également s'adresser pour tous renseignements à: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.

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.) Se podrán obtener formularios e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.

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, müssen 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 ein.) Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107, U.S.A.

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**Copy C** for Recipient

Attach to any Federal tax return you file

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Line	(a) Income code	(b) Gross income paid	(c) Withholding allowances (for income code 15 or 16 only)	(d) Net income (column (b) minus column (c))	(e) Tax rate (%)	(f) Exemption code	(g) U.S. Federal tax withheld (net of any tax released)	(h) Country code
1								
2								
3	Total							
4 Recipient code (see instructions) ▶				9 WITHHOLDING AGENT'S name and address (including ZIP code) (as shown on Form 1042)				
5 Recipient's U.S. taxpayer identification number, if any ▶								
6 Account number (optional) ▶								
7 RECIPIENT'S name (first name, initial, and last name), street address, city, province or state, postal code, and country								
				10 Withholding agent's taxpayer identification number (TIN)				
				11 PAYER'S name and TIN (if different from withholding agent's)				
				12 State income tax withheld				
8 Recipient's country of residence for tax purposes (see instructions)				13 Payer's state tax number			14 Name of state	

## Explanation of Codes

**Column (a).**—Income code.

<b>Code</b>	<b>Type of Income</b>
01	Interest paid by U.S. obligors—general
02	Interest on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations (U.S. agents)
05	Interest on tax-free covenant bonds
06	Dividends paid by U.S. corporations—general
07	Dividends paid by U.S. subsidiaries to foreign parent corporations (including consent dividends)
08	Dividends paid by foreign corporations
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (e.g., copyright, recording, publishing)
13	Real property income and natural resources royalties
14	Pensions, annuities, alimony, and/or insurance premiums
15	Scholarship or fellowship grants
16	Compensation for independent personal services*
17	Compensation for dependent personal services*
18	Compensation for teaching*
19	Compensation during studying and training*
20	Earnings as an artist or athlete
24	Real estate investment trust (REIT) 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
28	Gambling winnings
50	Other income

**Column (f).**—Exemption code (applies if the tax rate entered in column (e) is 0%).

<b>Code</b>	<b>Authority for Exemption</b>
1	Income effectively connected with a U.S. trade or business
2	Exempt under an Internal Revenue Code section
3	Income is not from U.S. sources**
4	Exempt under tax treaty

**Line 4.**—Recipient code.

<b>Code</b>	<b>Type of Recipient</b>
01	Individual*
02	Corporation*
03	Partnership*
04	Fiduciary
05	Nominee
06	Government or International Organization
07	Tax-Exempt Organization (IRC section 501(a))
08	Private Foundation
09	Artist or athlete
19	Other
20	Type of recipient unknown

\*If compensation covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, Income Code 20 should be used. Also, wherever appropriate, Recipient Code 09 should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership).

\*\*Income that is not from U.S. sources received by a nonresident alien is not taxable and should not be reported on Form 1042-S.

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**Copy D** for Recipient

Attach to any state tax return you file

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2								
3	Total							
4 Recipient code (see instructions) ▶				9 WITHHOLDING AGENT'S name and address (including ZIP code) (as shown on Form 1042)				
5 Recipient's U.S. taxpayer identification number, if any ▶								
6 Account number (optional) ▶								
7 RECIPIENT'S name (first name, initial, and last name), street address, city, province or state, postal code, and country								
				10 Withholding agent's taxpayer identification number (TIN)				
				11 PAYER'S name and TIN (if different from withholding agent's)				
				12 State income tax withheld				
8 Recipient's country of residence for tax purposes (see instructions)				13 Payer's state tax number			14 Name of state	

**Foreign Person's U.S. Source Income  
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**Copy E**  
for Withholding Agent

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Line	(a) Income code	(b) Gross income paid	(c) Withholding allowances (for income code 15 or 16 only)	(d) Net income (column (b) minus column (c))	(e) Tax rate (%)	(f) Exemption code	(g) U.S. Federal tax withheld (net of any tax released)	(h) Country code
1								
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3	Total							
4 Recipient code (see instructions) ▶				9 WITHHOLDING AGENT'S name and address (including ZIP code) (as shown on Form 1042)				
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7 RECIPIENT'S name (first name, initial, and last name), street address, city, province or state, postal code, and country								
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8 Recipient's country of residence for tax purposes (see instructions)				13 Payer's state tax number			14 Name of state	