

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13e</b> Recipient's U.S. TIN, if any		
		<b>3a</b> Exemption code	<b>4a</b> Exemption code			
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>13f</b> Ch. 3 status code		<b>13g</b> Ch. 4 status code
<b>5</b> Withholding allowance				<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income		<b>7b</b> Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>				
<b>7a</b> Federal tax withheld						
<b>8</b> Tax withheld by other agents				<b>13k</b> Recipient's account number		<b>13l</b> Recipient's date of birth
<b>9</b> Tax paid by withholding agent						
<b>10</b> Total withholding credit				<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>11</b> Amount repaid to recipient				<b>14b</b> Primary Withholding Agent's EIN		
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code
				<b>15c</b> Ch. 4 status code		
<b>12d</b> Withholding agent's name				<b>15d</b> Intermediary or flow-through entity's name		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12f</b> Country code		<b>15f</b> Country code				
		<b>15g</b> Foreign tax identification number, if any				
<b>12g</b> Foreign taxpayer identification number, if any						
<b>12h</b> Address (number and street)				<b>15h</b> Address (number and street)		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
				<b>16a</b> Payer's name		<b>16b</b> Payer's TIN
<b>13a</b> Recipient's name		<b>13b</b> Recipient's country code				
<b>13c</b> Address (number and street)				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code
						<b>16e</b> Ch. 4 status code
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code				<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.
						<b>17c</b> Name of state

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<b>12a</b> Withholding agent's EIN	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code		<b>15a</b> Intermediary or flow-through entity's EIN, if any	<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>12d</b> Withholding agent's name				<b>15d</b> Intermediary or flow-through entity's name		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12f</b> Country code		<b>12g</b> Foreign taxpayer identification number, if any		<b>15f</b> Country code	<b>15g</b> Foreign tax identification number, if any	
<b>12h</b> Address (number and street)				<b>15h</b> Address (number and street)		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>13a</b> Recipient's name			<b>13b</b> Recipient's country code	<b>16a</b> Payer's name		<b>16b</b> Payer's TIN
<b>13c</b> Address (number and street)				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code
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<b>13d</b> City or town, state or province, country, ZIP or foreign postal code				<b>17a</b> State income tax withheld	<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state

(keep for your records)

## 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 Consultats 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 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.

## Explanation of Codes

### Box 1. Income code.

Code	Types of Income
<b>01</b>	Interest paid by U.S. obligors—general
<b>02</b>	Interest paid on real property mortgages
<b>03</b>	Interest paid to controlling foreign corporations
<b>04</b>	Interest paid by foreign corporations
<b>05</b>	Interest on tax-free covenant bonds
<b>22</b>	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
<b>29</b>	Deposit Interest
<b>30</b>	Original issue discount (OID)
<b>31</b>	Short-term OID
<b>33</b>	Substitute payment—interest
<b>51</b>	Interest paid on certain actively traded or publicly offered securities <sup>1</sup>
<b>06</b>	Dividends paid by U.S. corporations—general
<b>07</b>	Dividends qualifying for direct dividend rate
<b>08</b>	Dividends paid by foreign corporations
<b>34</b>	Substitute payment—dividends
<b>40</b>	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
<b>52</b>	Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>
<b>53</b>	Substitute payments—dividends from certain actively traded or publicly offered securities <sup>1</sup>
<b>09</b>	Capital gains
<b>10</b>	Industrial royalties
<b>11</b>	Motion picture or television copyright royalties
<b>12</b>	Other royalties (e.g., copyright, software, broadcasting, endorsement payments)
<b>13</b>	Royalties paid on certain publicly offered securities <sup>1</sup>
<b>14</b>	Real property income and natural resources royalties
<b>15</b>	Pensions, annuities, alimony, and/or insurance premiums
<b>16</b>	Scholarship or fellowship grants
<b>17</b>	Compensation for independent personal services <sup>2</sup>
<b>18</b>	Compensation for dependent personal services <sup>2</sup>
<b>19</b>	Compensation for teaching <sup>2</sup>

See back of Copy C for additional codes

<sup>1</sup> 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.

<sup>2</sup> If compensation that otherwise would 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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		<b>3a</b> Exemption code	<b>4a</b> Exemption code			
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>13f</b> Ch. 3 status code		<b>13g</b> Ch. 4 status code
<b>5</b> Withholding allowance				<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income		<b>7b</b> Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>				
<b>7a</b> Federal tax withheld						
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**Explanation of Codes (continued)**

	<b>20</b>	Compensation during studying and training <sup>2</sup>
	<b>23</b>	Gross income—Other
	<b>24</b>	Real estate investment trust (REIT) distributions of capital gains
	<b>25</b>	Trust distributions subject to IRC section 1445
	<b>26</b>	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
<b>Other</b>	<b>27</b>	Publicly traded partnership distributions subject to IRC section 1446
	<b>28</b>	Gambling winnings <sup>3</sup>
	<b>32</b>	Notional principal contract income <sup>4</sup>
	<b>35</b>	Substitute payment—other
	<b>36</b>	Capital gains distributions
	<b>37</b>	Return of capital
	<b>38</b>	Eligible deferred compensation items subject to IRC section 877A(d)(1)
	<b>39</b>	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
	<b>41</b>	Guarantee of indebtedness
	<b>42</b>	Earnings as an artist or athlete—no central withholding agreement <sup>5</sup>
	<b>43</b>	Earnings as an artist or athlete—central withholding agreement <sup>5</sup>
	<b>44</b>	Specified Federal procurement payments
	<b>50</b>	Income previously reported under escrow procedure <sup>6</sup>
	<b>54</b>	Other income

**Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 00.00).**

<b>Code</b>	<b>Authority for Exemption</b>
<b>Chapter 3</b>	
<b>01</b>	Effectively connected income
<b>02</b>	Exempt under IRC (other than portfolio interest)
<b>03</b>	Income is not from U.S. sources

<b>04</b>	Exempt under tax treaty
<b>05</b>	Portfolio interest exempt under IRC
<b>06</b>	QI that assumes primary withholding responsibility
<b>07</b>	WFP or WFT
<b>08</b>	U.S. branch treated as U.S. Person
<b>09</b>	Territory FI treated as U.S. Person
<b>10</b>	QI represents that income is exempt
<b>11</b>	QSL that assumes primary withholding responsibility
<b>12</b>	Payee subjected to chapter 4 withholding
<b>Chapter 4</b>	
<b>13</b>	Grandfathered payment
<b>14</b>	Effectively connected income
<b>15</b>	Payee not subject to chapter 4 withholding
<b>16</b>	Excluded nonfinancial payment
<b>17</b>	Foreign Entity that assumes primary withholding responsibility
<b>18</b>	U.S. Payees—of participating FFI or registered deemed-compliant FFI
<b>19</b>	Exempt from withholding under IGA <sup>7</sup>
<b>20</b>	Dormant account <sup>8</sup>
<b>21</b>	Excluded payment on offshore obligation
<b>22</b>	Excluded payments on Collateral <sup>9</sup>

**Type of Recipient, Withholding Agent, or Intermediary**

<b>Code</b>	<b>Status Codes</b>
<b>Chapter 3</b>	
<b>01</b>	U.S. Withholding Agent—FI
<b>02</b>	U.S. Withholding Agent—Other
<b>03</b>	Territory FI—treated as U.S. Person
<b>04</b>	Territory FI—not treated as U.S. Person
<b>05</b>	U.S. branch—treated as U.S. Person
<b>06</b>	U.S. branch—not treated as U.S. Person
<b>07</b>	U.S. branch—ECI presumption applied
<b>08</b>	Partnership other than Withholding Foreign Partnership
<b>09</b>	Withholding Foreign Partnership

*See back of Copy D for additional codes*

<sup>2</sup> If compensation that otherwise would 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.

<sup>3</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>4</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>5</sup> 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).

<sup>6</sup> 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.

<sup>7</sup> Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.

<sup>8</sup> 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 the "tax not deposited with IRS pursuant to escrow procedure" box. You must instead check box 3 and complete box 3b.

<sup>9</sup> This code should only be used if the income paid is not subject to withholding under chapter 4 pursuant to Regulations section 1.1473-1(a)(4)(vii).

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

Information about Form 1042-S and its separate instructions is at [www.irs.gov/form1042s](http://www.irs.gov/form1042s).

**2016**

**Copy D** for Recipient  
 Attach to any state tax return you file

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## Explanation of Codes (continued)

10	Trust other than Withholding Foreign Trust	21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
11	Withholding Foreign Trust	22	Active NFFE
12	Qualified Intermediary	23	Individual
13	Qualified Securities Lender—Qualified Intermediary	24	Section 501(c) Entities
14	Qualified Securities Lender—Other	25	Excepted Territory NFFE
15	Corporation	26	Excepted NFFE — Other
16	Individual	27	Exempt Beneficial Owner
17	Estate	28	Entity Wholly Owned by Exempt Beneficial Owners
18	Private Foundation	29	Unknown Recipient
19	Government or International Organization	30	Recalcitrant Account Holder
20	Tax Exempt Organization (Section 501(c) entities)	31	Nonreporting IGA FFI
21	Unknown Recipient	32	Direct reporting NFFE
22	Artist or Athlete	33	U.S. reportable account
23	Pension	34	Non-consenting U.S. account
24	Foreign Central Bank of Issue	35	Sponsored direct reporting NFFE
25	Nonqualified Intermediary	36	Excepted Inter-affiliate FFI
26	Hybrid entity making Treaty Claim	37	Undocumented Preexisting Obligation
34	U.S. Withholding Agent—Foreign branch of FI	38	U.S. Branch—ECI presumption applied
<b>Pooled Reporting Codes<sup>10</sup></b>		39	Account Holder of Excluded Financial Account <sup>11</sup>
27	Withholding Rate Pool—General	40	Passive NFFE reported by FFI <sup>12</sup>
28	Withholding Rate Pool—Exempt Organization	41	NFFE subject to 1472 withholding
29	PAI Withholding Rate Pool—General	50	U.S. Withholding Agent—Foreign branch of FI
30	PAI Withholding Rate Pool—Exempt Organization		
31	Agency Withholding Rate Pool—General	<b>Pooled Reporting Codes</b>	
32	Agency Withholding Rate Pool—Exempt Organization	42	Recalcitrant Pool—No U.S. Indicia
33	Joint account withholding rate pool	43	Recalcitrant Pool—U.S. Indicia
<b>Chapter 4 Status Codes</b>		44	Recalcitrant Pool—Dormant Account
01	U.S. Withholding Agent—FI	45	Recalcitrant Pool—U.S. Persons
02	U.S. Withholding Agent—Other	46	Recalcitrant Pool—Passive NFFEs
03	Territory FI—not treated as U.S. Person	47	Nonparticipating FFI Pool
04	Territory FI—treated as U.S. Person	48	U.S. Payees Pool
05	Participating FFI—Other	49	QI-Recalcitrant Pool—General <sup>13</sup>
06	Participating FFI—Reporting Model 2 FFI		
07	Registered Deemed-Compliant FFI—Reporting Model 1 FFI	<b>Box 13 j. LOB Code (enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits).</b>	
08	Registered Deemed-Compliant FFI—Sponsored Entity	<b>LOB Code</b>	<b>LOB Treaty Category</b>
09	Registered Deemed-Compliant FFI—Other	01	Individual
10	Certified Deemed-Compliant FFI—Other	02	Government – contracting state/political subdivision/local authority
11	Certified Deemed-Compliant FFI—FFI with Low Value Accounts	03	Tax exempt pension trust/Pension fund
12	Certified Deemed-Compliant FFI—Non-Registering Local Bank	04	Tax exempt/Charitable organization
13	Certified Deemed-Compliant FFI—Sponsored Entity	05	Publicly-traded corporation
14	Certified Deemed-Compliant FFI—Investment Advisor or Investment Manager	06	Subsidiary of publicly-traded corporation
15	Nonparticipating FFI	07	Company that meets the ownership and base erosion test
16	Owner-Documented FFI	08	Company that meets the derivative benefits test
17	Limited Branch treated as Nonparticipating FFI	09	Company with an item of income that meets the active trade or business test
18	Limited FFI treated as Nonparticipating FFI	10	Discretionary determination
19	Passive NFFE identifying Substantial U.S. Owners	11	Other
20	Passive NFFE with no Substantial U.S. Owners		

<sup>10</sup> These codes should only be used by a QI, QSL, WP, or WT.

<sup>11</sup> 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.

<sup>12</sup> 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.

<sup>13</sup> 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.

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13e</b> Recipient's U.S. TIN, if any		
		<b>3a</b> Exemption code	<b>4a</b> Exemption code			
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>13f</b> Ch. 3 status code		<b>13g</b> Ch. 4 status code
<b>5</b> Withholding allowance				<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income		<b>7b</b> Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>				
<b>7a</b> Federal tax withheld				<b>13k</b> Recipient's account number		<b>13l</b> Recipient's date of birth
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>9</b> Tax paid by withholding agent				<b>14b</b> Primary Withholding Agent's EIN		
<b>10</b> Total withholding credit				<b>15a</b> Intermediary or flow-through entity's EIN, if any		
<b>11</b> Amount repaid to recipient		<b>12a</b> Withholding agent's EIN	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>12d</b> Withholding agent's name				<b>15d</b> Intermediary or flow-through entity's name		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12f</b> Country code		<b>12g</b> Foreign taxpayer identification number, if any		<b>15f</b> Country code	<b>15g</b> Foreign tax identification number, if any	
<b>12h</b> Address (number and street)				<b>15h</b> Address (number and street)		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>13a</b> Recipient's name		<b>13b</b> Recipient's country code		<b>16a</b> Payer's name		<b>16b</b> Payer's TIN
<b>13c</b> Address (number and street)				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code
						<b>16e</b> Ch. 4 status code
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code				<b>17a</b> State income tax withheld	<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state