

VENKATA SWAMY NAYUDU MANDALA
MIYPAUR
HYDERABAD
500049 INDIA

2021 Forms 1042-S

ACCOUNT INFORMATION

Account Number: 38361235

Account Name: VENKATA SWAMY NAYUDU MANDALA

ORIGINAL: 03/10/2022

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2021 Form 1042-S Recipient Summary Statements

Income Code (Box 1)	Chap. 3/4 (Box 3)	Gross Income (Box 2)	Exemption Code (Box 3a)	Tax Rate (Box 3b)	Exemption Code (Box 4a)	Tax Rate (Box 4b)	Federal Tax Withheld (Box 7a)	Total Withholding Credit (Box 10)	Overwithheld Tax Repaid To Recipient (Box 9)
06	Chap. 3	150	00	30.00	15	0.00	45	45	0
Income Code 06 Total		\$150					\$45	\$45	\$0
Grand Total		\$150					\$45	\$45	\$0

NOTE: This portion of the document is not part of the official IRS Form 1042-S and is only provided for informational purposes.

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Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy B
for Recipient

0018173117 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income \$150	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 00	4a Exemption code 15	3b Tax rate 30.00	4b Tax rate 00.00	13e Recipient's U.S. TIN, if any	13f Ch.3 status code 16	13g Ch.4 status code 23
5 Withholding allowance							13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any BLFPM7202P	
6 Net income							13j LOB code		
7a Federal tax withheld \$45							13k Recipient's account number 38361235		
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							13l Recipient's date of birth (YYYYMMDD) 1 9 8 8 0 8 0 6		
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							14a Primary Withholding Agent's Name (if applicable)		
8 Tax withheld by other agents \$0.00							14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)							15a Intermediary or flow-through entity's EIN, if any	15b Ch.3 status code	15c Ch.4 status code
10 Total withholding credit (combine boxes 7a, 8, and 9) \$45							15d Intermediary or flow-through entity's name		
11 Tax paid by withholding agent (amounts not withheld)(see instructions) \$0.00							15e Intermediary or flow-through entity's GIIN		
12a Withholding agent's EIN 20-8764829	12b Ch.3 status code 15	12c Ch.4 status code 01		15f Country code 15g Foreign tax identification number, if any					
12d Withholding agent's name MORGAN STANLEY DOMESTIC HOLDINGS, INC. E*TRADE SECURITIES LLC							15h Address (number and street)		
12e Withholding agent's Global Intermediary Identification Number (GIIN)							15i City or town, state or province, country, ZIP or foreign postal code		
12f Country code US	12g Foreign tax identification number, if any						16a Payer's name		16b Payer's TIN
12h Address (number and street) PO BOX 484							16c Payer's GIIN		
12i City or town, state or province, country, ZIP or foreign postal code JERSEY CITY NJ US 07303-0484							16d Ch. 3 status code	16e Ch. 4 status code	
13a Recipient's name VENKATA SWAMY NAYUDU MANDALA				13b Recipient's country code IN			17a State income tax withheld	17b Payer's state tax no.	17c Name of state
13c Address (number and street) MIYPAUR									
13d City or town, state or province, country, ZIP or foreign postal code HYDERABAD, IN									

(keep for your records)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1042S for instructions and the latest information.

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

0018173117 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income \$150	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 00	4a Exemption code 15	13e Recipient's U.S. TIN, if any	13f Ch.3 status code 16
		3b Tax rate 30.00	4b Tax rate 00.00			13g Ch.4 status code 23
5 Withholding allowance					13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any BLFPM7202P
6 Net income						13j LOB code
7a Federal tax withheld \$45					13k Recipient's account number 38361235	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					13l Recipient's date of birth (YYYYMMDD) 1 9 8 8 0 8 0 6	
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					14a Primary Withholding Agent's Name (if applicable)	
8 Tax withheld by other agents \$0.00					14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)					15a Intermediary or flow-through entity's EIN, if any	15b Ch.3 status code
10 Total withholding credit (combine boxes 7a, 8, and 9) \$45						15c Ch.4 status code
11 Tax paid by withholding agent (amounts not withheld)(see instructions) \$0.00					15d Intermediary or flow-through entity's name	
12a Withholding agent's EIN 20-8764829	12b Ch.3 status code 15	12c Ch.4 status code 01			15e Intermediary or flow-through entity's GIIN	
12d Withholding agent's name MORGAN STANLEY DOMESTIC HOLDINGS, INC. E*TRADE SECURITIES LLC					15f Country code	15g Foreign tax identification number, if any
12e Withholding agent's Global Intermediary Identification Number (GIIN)					15h Address (number and street)	
12f Country code US	12g Foreign tax identification number, if any				15i City or town, state or province, country, ZIP or foreign postal code	
12h Address (number and street) PO BOX 484					16a Payer's name	16b Payer's TIN
12i City or town, state or province, country, ZIP or foreign postal code JERSEY CITY NJ US 07303-0484					16c Payer's GIIN	16d Ch. 3 status code
13a Recipient's name VENKATA SWAMY NAYUDU MANDALA		13b Recipient's country code IN				16e Ch. 4 status code
13c Address (number and street) MIYPAUR					17a State income tax withheld	17b Payer's state tax no.
13d City or town, state or province, country, ZIP or foreign postal code HYDERABAD, IN						17c Name of state

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1042S for instructions and the latest information.

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

0018173117 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income \$150	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 00	4a Exemption code 15	13e Recipient's U.S. TIN, if any	13f Ch.3 status code 16	13g Ch.4 status code 23
		3b Tax rate 30.00	4b Tax rate 00.00		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any BLFPM7202P	13j LOB code
5 Withholding allowance					13k Recipient's account number 38361235		
6 Net income					13l Recipient's date of birth (YYYYMMDD) 1 9 8 8 0 8 0 6		
7a Federal tax withheld \$45					14a Primary Withholding Agent's Name (if applicable)		
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					14b Primary Withholding Agent's EIN		
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					15 Check if pro-rata basis reporting <input type="checkbox"/>		
8 Tax withheld by other agents \$0.00					15a Intermediary or flow-through entity's EIN, if any		
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)					15b Ch.3 status code		
10 Total withholding credit (combine boxes 7a, 8, and 9) \$45					15c Ch.4 status code		
11 Tax paid by withholding agent (amounts not withheld)(see instructions) \$0.00					15d Intermediary or flow-through entity's name		
12a Withholding agent's EIN 20-8764829		12b Ch.3 status code 15		12c Ch.4 status code 01		15e Intermediary or flow-through entity's GIIN	
12d Withholding agent's name MORGAN STANLEY DOMESTIC HOLDINGS, INC. E*TRADE SECURITIES LLC					15f Country code		
12e Withholding agent's Global Intermediary Identification Number (GIIN)					15g Foreign tax identification number, if any		
12f Country code US		12g Foreign tax identification number, if any			15h Address (number and street)		
12h Address (number and street) PO BOX 484					15i City or town, state or province, country, ZIP or foreign postal code		
12i City or town, state or province, country, ZIP or foreign postal code JERSEY CITY NJ US 07303-0484					16a Payer's name		16b Payer's TIN
13a Recipient's name VENKATA SWAMY NAYUDU MANDALA			13b Recipient's country code IN		16c Payer's GIIN		16d Ch. 3 status code
13c Address (number and street) MIYPAUR					16e Ch. 4 status code		17a State income tax withheld
13d City or town, state or province, country, ZIP or foreign postal code HYDERABAD, IN					17b Payer's state tax no.		17c Name of state

Explanation of Codes

Box 1. Income Code.

Code	Types of Income
Interest	
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
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
29	Deposit interest
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]
Dividend	
06	Dividends paid by U.S. corporations-general
07	Dividends qualifying for direct dividend rate
08	Dividends paid by foreign corporations
34	Substitute payment-dividends
40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
52	Dividends paid on certain actively traded or publicly offered securities[1]
53	Substitute payments-dividends from certain actively traded or publicly offered securities[1]
Other	
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
13	Royalties paid on certain publicly offered securities[1]
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 services[2]
18	Compensation for dependent personal services[2]
19	Compensation for teaching[2]
20	Compensation during studying and training[2]
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
28	Gambling winnings[3]
32	Notional principal contract income[4]
35	Substitute payment-other
36	Capital gains distributions
37	Return of capital
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 agreement[5]
43	Earnings as an artist or athlete-central withholding agreement[5]
44	Specified federal procurement payments
50	Income previously reported under escrow procedure[6]
55	Taxable death benefits on life insurance contracts

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[7]
03	Income is not from U.S. sources
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
09	Territory FI 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(l)
24	Exempt under section 892

[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. or foreign TIN.

[2] 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.

[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).

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, 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 U.S. tax at the source. 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, 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 1040-NR. 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 1040-NR. 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 Bevollmächtigter 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 1040-NR ein.

Einkommensteuererklärungen und Instruktionen können unter IRS.gov und 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 (continued)

Chapter 4

- 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 deemed-compliant FFI
- 19 Exempt from withholding under IGA[8]
- 20 Dormant account[9]
- 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

- 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 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
- 35 Qualified Derivatives Dealer
- 36 Foreign Government-Integral Part
- 37 Foreign Government-Controlled Entity

Pooled Reporting Codes[10]

- 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[11]
 - 40 Passive NFFE reported by FFI[12]
 - 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-General[13]

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 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 |

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

[11] 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.

[12] 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 GILN of such FFI in boxes 15d and 15e.

[13] 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.