

Form **1042-S**

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

2021

OMB No. 1545-0096

Copy B
for Recipient

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1042S for instructions and the latest information.
1000520821 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income 42.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 00	4a Exemption code 15	13e Recipient's U.S. TIN, if any XXX-XX-0059	13f Ch. 3 status code 16	13g Ch. 4 status code 23
5 Withholding allowance		3b Tax rate 15 .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				13k Recipient's account number 422574541			
7a Federal tax withheld -0-				13l Recipient's date of birth (YYYYMMDD) 1 9 9 5 1 1 0 2			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				14a Primary Withholding Agent's Name (if applicable)			
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15d Intermediary or flow-through entity's name			
10 Total withholding credit (combine boxes 7a, 8, and 9) 0.00				15e Intermediary or flow-through entity's GIIN			
11 Tax paid by withholding agent (amounts not withheld) (see instructions) 11.00		12a Withholding agent's EIN 38-4019216	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 Robinhood 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 taxpayer identification number, if any				16a Payer's name		16b Payer's TIN
12h Address (number and street) 500 Colonial Center Parkway Suite 100		Phone: (650) 940-2700		16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
12i City or town, state or province, country, ZIP or foreign postal code Lake Mary, FL, US, 32746				17a State income tax withheld		17b Payer's state tax no.	17c Name of state
13a Recipient's name Sai ram Vakkalagadda		13b Recipient's country code IN		13c Address (number and street) 1000 Beethoven Common 306			
13d City or town, state or province, country, ZIP or foreign postal code Fremont, CA, 94538							

For Privacy Act and Paperwork Reduction Act Notice, see instructions

Cat. No. 11386R

Form **1042-S** (2021)

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Department of the Treasury
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UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

Attach to any Federal tax return you file

1000520821

1 Income code 06	2 Gross income 42.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 00	4a Exemption code 15	13e Recipient's U.S. TIN, if any XXX-XX-0059	13f Ch. 3 status code 16	13g Ch. 4 status code 23
5 Withholding allowance		3b Tax rate 15 .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				13k Recipient's account number 422574541			
7a Federal tax withheld -0-				13l Recipient's date of birth (YYYYMMDD) 1 9 9 5 1 1 0 2			
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8 Tax withheld by other agents				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15d Intermediary or flow-through entity's name			
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12d Withholding agent's name Robinhood 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 taxpayer identification number, if any				16a Payer's name		16b Payer's TIN
12h Address (number and street) 500 Colonial Center Parkway Suite 100		Phone: (650) 940-2700		16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
12i City or town, state or province, country, ZIP or foreign postal code Lake Mary, FL, US, 32746				17a State income tax withheld		17b Payer's state tax no.	17c Name of state
13a Recipient's name Sai ram Vakkalagadda		13b Recipient's country code IN		13c Address (number and street) 1000 Beethoven Common 306			
13d City or town, state or province, country, ZIP or foreign postal code Fremont, CA, 94538				13d City or town, state or province, country, ZIP or foreign postal code			

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

INCOME CODE 06

Chapter 3, exemption code 00 - 15.00% Chapter 4, exemption code 15 - 0.00%

Gross Income	Federal Tax Withheld	Withholding by other agents	Tax paid by withholding agent	Tax withholding credit	Amount repaid to recipient
42.00	-0-		11.00	0.00	

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 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 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

Box 1. Income Code.

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

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. 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.

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
- 28 Gambling winnings³
- 32 Notional principal contract income⁴
- Other**
- 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 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

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

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 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

- 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

See back of Copy D for additional codes

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).

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.

Explanation of Codes (continued)

- 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 Codes¹⁰

- 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 Account¹¹
- 40 Passive NFFE reported by FFI¹²
- 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—General¹³

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

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 GIIN 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.