

a Employee's social security number 674-13-3992		b Employer identification number (EIN) 61-1730890		Copy B To Be Filed With Employee's FEDERAL Tax Return				OMB No. 1545-0008		
c Employer's name, address, and ZIP code Oregon State University PO BOX 1086 Corvallis OR 97339-1086				1 Wages, tips, other compensation 0.00		2 Federal income tax withheld 0.00				
				3 Social security wages 0.00		4 Social security tax withheld 0.00				
				5 Medicare wages and tips 0.00		6 Medicare tax withheld 0.00				
				7 Social security tips		8 Allocated tips		9 Verification Code		
d Control number 16498				10 Dependent care benefits		11 Nonqualified plans		12a DD 16,640.09 See instructions for box 12		
e Employee's name, address, and zip code Venkatesh Telugu 12018 Pasteur Dr Apt 403 Orlando FL 32826-2228				13 Statutory employee		Retirement plan		Third-party sick pay		12b
				14 Other ORSTTW 46.85 Other 65.73						12c
										12d
15 State Employer's state ID Number		16 State wages, tips, etc. 0.00		17 State income tax 0.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** 2023 Department of the Treasury - Internal Revenue Service
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number 674-13-3992		b Employer identification number (EIN) 61-1730890		Copy 1 To Be Filed With Employee's State, City, or Local Tax Return				OMB No. 1545-0008		
c Employer's name, address, and ZIP code Oregon State University PO BOX 1086 Corvallis OR 97339-1086				1 Wages, tips, other compensation 0.00		2 Federal income tax withheld 0.00				
				3 Social security wages 0.00		4 Social security tax withheld 0.00				
				5 Medicare wages and tips 0.00		6 Medicare tax withheld 0.00				
				7 Social security tips		8 Allocated tips		9 Verification Code		
d Control number 16498				10 Dependent care benefits		11 Nonqualified plans		12a DD 16,640.09 See instructions for box 12		
e Employee's name, address, and zip code Venkatesh Telugu 12018 Pasteur Dr Apt 403 Orlando FL 32826-2228				13 Statutory employee		Retirement plan		Third-party sick pay		12b
				14 Other ORSTTW 46.85 Other 65.73						12c
										12d
15 State Employer's state ID Number		16 State wages, tips, etc. 0.00		17 State income tax 0.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** 2023 Department of the Treasury - Internal Revenue Service
 This information is being furnished to State and Local Revenue Agencies.

a Employee's social security number 674-13-3992		b Employer identification number (EIN) 61-1730890		Copy C for EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B.)				OMB No. 1545-0008		
c Employer's name, address, and ZIP code Oregon State University PO BOX 1086 Corvallis OR 97339-1086				1 Wages, tips, other compensation 0.00		2 Federal income tax withheld 0.00				
				3 Social security wages 0.00		4 Social security tax withheld 0.00				
				5 Medicare wages and tips 0.00		6 Medicare tax withheld 0.00				
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d Control number 16498				10 Dependent care benefits		11 Nonqualified plans		12a DD 16,640.09 See instructions for box 12		
e Employee's name, address, and zip code Venkatesh Telugu 12018 Pasteur Dr Apt 403 Orlando FL 32826-2228				13 Statutory employee		Retirement plan		Third-party sick pay		12b
				14 Other ORSTTW 46.85 Other 65.73						12c
										12d
15 State Employer's state ID Number		16 State wages, tips, etc. 0.00		17 State income tax 0.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** 2023 Department of the Treasury - Internal Revenue Service

Oregon State University
PO BOX 1086
Corvallis OR 97339-1086

Venkatesh Telugu
12018 Pasteur Dr Apt 403
Orlando FL 32826-2228

OSU-16498

Employees may be eligible for the **Earned Income Tax Credit (EITC or EIC)**, a benefit for working people with low to moderate income, particularly those with children. EITC reduces the amount of tax owed and may provide a refund.

Visit these websites for additional information about how to qualify:

Federal: <https://www.irs.gov/credits-deduction/individuals/earned-income-tax-credit-eitc>

Oregon: <https://www.oregon.gov/DOR/programs/individuals/Pages/credits.aspx>

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income is earned for services provided while you were an inmate at a penal institution. For 2023 income limits and more information, visit www.irs.gov/EITC. See also Pub. 596. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with code DD is not taxable.**

Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,932.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$5,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

Instructions for Employee

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

Box 5. You may be required to report this amount on Form 8959. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 8. This amount is **not** included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions. You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

Continued on the back of Copy C

Instructions for Employee (continued from back of Copy B)

Box 12 (cont) However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions. **Note:** If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RRRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR. See the Form 1040 instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5).

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable).

M—Uncollected social security or RRRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889.

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 403(b) plan.

DD—Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

GG—Income from qualified equity grants under section 83(i).

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

1 Income code 19	2 Gross income 46,874.00	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any 674-13-3992		13f Ch. 3 status code	
		3a Exemption code 04	4a Exemption code		13g Ch. 4 status code		
		3b Tax rate 00.00	4b Tax rate		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
5 Withholding allowance				13k Recipient's account number			
6 Net income				13l Recipient's date of birth (YYYYMMDD)			
7a Federal tax withheld -0-				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				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		15c Ch. 4 status code	
10 Total withholding credit (combine boxes 7a, 8, and 9)				15d Intermediary or flow-through entity's name			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15e Intermediary or flow-through entity's GIIN			
12a Withholding agent's EIN 61-1730890		12b Ch. 3 status code 02	12c Ch. 4 status code		15f Country code		
12d Withholding agent's name Oregon State University				15g Foreign tax identification number, if any			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15h Address (number and street)			
12f Country code		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 1086				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code Corvallis, OR 97339-1086				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13a Recipient's name Venkatesh Telugu		13b Recipient's country code IN		17a State income tax withheld -0-	17b Payer's state tax no. 1645577-4	17c Name of state OR	
13c Address (number and street) 12018 Pasteur Dr Apt 403							
13d City or town, state or province, country, ZIP or foreign postal code Orlando, FL 32826-2228							

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

Cat. No. 11386R

Form **1042-S** (2023)

1 Income code 19	2 Gross income 46,874.00	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any 674-13-3992		13f Ch. 3 status code	
		3a Exemption code 04	4a Exemption code		13g Ch. 4 status code		
		3b Tax rate 00.00	4b Tax rate		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
5 Withholding allowance				13k Recipient's account number			
6 Net income				13l Recipient's date of birth (YYYYMMDD)			
7a Federal tax withheld -0-				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				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		15c Ch. 4 status code	
10 Total withholding credit (combine boxes 7a, 8, and 9)				15d Intermediary or flow-through entity's name			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15e Intermediary or flow-through entity's GIIN			
12a Withholding agent's EIN 61-1730890		12b Ch. 3 status code 02	12c Ch. 4 status code		15f Country code		
12d Withholding agent's name Oregon State University				15g Foreign tax identification number, if any			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15h Address (number and street)			
12f Country code		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 1086				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code Corvallis, OR 97339-1086				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13a Recipient's name Venkatesh Telugu		13b Recipient's country code IN		17a State income tax withheld -0-	17b Payer's state tax no. 1645577-4	17c Name of state OR	
13c Address (number and street) 12018 Pasteur Dr Apt 403							
13d City or town, state or province, country, ZIP or foreign postal code Orlando, FL 32826-2228							

(keep for your records)

Form **1042-S** (2023)

Venkatesh Telugu OSU-111
12018 Pasteur Dr Apt 403
Orlando, FL 32826-2228

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.

Explanation of Codes

Box 1. Income Code.

- | 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 |
| 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 |
| 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) |
| 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 |
| 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) |
| 13 | Royalties paid on certain publicly offered securities ¹ |

Explanation of Codes (Continued)

- | | |
|--|--|
| 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 |
| Pooled Reporting Codes¹² | |
| 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 |

- | | |
|--|---|
| 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(a) |
| 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 |
| 57 | Amount realized under IRC section 1446(f) |
| 58 | Publicly traded partnership distributions—undetermined |
| Box 3a and 4a. Exemption code
(applies if the tax rate entered in boxes 3b and 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 |

- | | |
|-------------------------------|--|
| 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 ¹³ |
| 40 | Passive NFFE reported by FFI ¹⁴ |
| 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 ¹⁵ |

- 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 |
| 12 | No LOB article in treaty |

- | | |
|--|---|
| 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(f) |
| 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 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. | |
| Type of Recipient, Withholding Agent, or Intermediary | |
| Chapter 3 Status Codes | |
| 05 | U.S. branch—treated as U.S. Person ¹⁰ |
| 06 | U.S. branch—not treated as U.S. Person ¹¹ |
| 07 | U.S. branch—ECI presumption applied |
| 08 | Partnership other than Withholding Foreign Partnership or Publicly Traded 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 |

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 or publicly traded 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.

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.

¹² 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.

¹³ 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.

¹⁴ 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 GILIN of such FFI in boxes 15d and 15e.

¹⁵ 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.