

**Morgan Stanley Capital Management, LLC.
MORGAN STANLEY SMITH BARNEY, LLC
ONE NEW YORK PLAZA, 7TH FLOOR
NEW YORK NY 10004**

00 ASP1420219098630

**Sargam Rajkumar Menghani
1414 Dexter Ave N
Apt W509
Seattle WA 98109
United States**

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Form **1042-S**

Department of the Treasury
Internal Revenue Service

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

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

2023

OMB No. 1545-0096

Copy B
for Recipient

7123888776 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income 612.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code	4a Exemption code 15	13e Recipient's U.S. TIN, if any XXX-XX-4913	13f Ch. 3 status code 16	13g Ch. 4 status code 23								
5 Withholding allowance		3b Tax rate 25.00	4b Tax rate 00.00	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any BPIPM9110D	13j LOB code									
6 Net income		7a Federal tax withheld 153.00		13k Recipient's account number 248068341047		13l Recipient's date of birth (YYYYMMDD) <table border="1"><tr><td>1</td><td>9</td><td>9</td><td>3</td><td>0</td><td>9</td><td>0</td><td>6</td></tr></table>		1	9	9	3	0	9	0	6
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7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		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)		14b Primary Withholding Agent's EIN									
8 Tax withheld by other agents		9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()		15 Check if pro-rata basis reporting <input type="checkbox"/>		15a Intermediary or flow-through entity's EIN, if any									
10 Total withholding credit (combine boxes 7a, 8, and 9) 153.00		11 Tax paid by withholding agent (amounts not withheld) (see instructions)		15b Ch. 3 status code		15c Ch. 4 status code									
12a Withholding agent's EIN 11-3658445	12b Ch. 3 status code 15	12c Ch. 4 status code 01		15d Intermediary or flow-through entity's name		15e Intermediary or flow-through entity's GIIN									
12d Withholding agent's name Morgan Stanley Capital Management, LLC. MORGAN STANLEY SMITH BARNEY, LLC		12e Withholding agent's Global Intermediary Identification Number (GIIN)		15f Country code		15g Foreign tax identification number, if any									
12f Country code US		12g Foreign tax identification number, if any		15h Address (number and street)		15i City or town, state or province, country, ZIP or foreign postal code									
12h Address (number and street) ONE NEW YORK PLAZA, 7TH FLOOR		12i City or town, state or province, country, ZIP or foreign postal code NEW YORK NY 10004		16a Payer's name		16b Payer's TIN									
13a Recipient's name Sargam Rajkumar Menghani		13b Recipient's country code IN		16c Payer's GIIN		16d Ch. 3 status code									
13c Address (number and street) 1414 Dexter Ave N Apt W509		13d City or town, state or province, country, ZIP or foreign postal code Seattle WA 98109 United States		17a State income tax withheld		17b Payer's state tax no.									
				17c Name of state											

(keep for your records)

Form **1042-S** (2023)

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 de impuestos de ingresos 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
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
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

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.

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12a Withholding agent's EIN 11-3658445	12b Ch. 3 status code 15	12c Ch. 4 status code 01		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code								
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13c Address (number and street) 1414 Dexter Ave N Apt W509		13d City or town, state or province, country, ZIP or foreign postal code Seattle WA 98109 United States		15i City or town, state or province, country, ZIP or foreign postal code		16a Payer's name									
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Explanation of Codes (continued)

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

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
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 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, Payer, or Intermediary Code

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

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 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.

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				17a State income tax withheld		17b Payer's state tax no.									
				17c Name of state											

Explanation of Codes (continued)

10	Trust other than Withholding Foreign Trust	19	Passive NFFE identifying Substantial U.S. Owners
11	Withholding Foreign Trust	20	Passive NFFE with no Substantial U.S. Owners
12	Qualified Intermediary	21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
13	Qualified Securities Lender—Qualified Intermediary	22	Active NFFE
14	Qualified Securities Lender—Other	23	Individual
15	Corporation	24	Section 501(c) Entities
16	Individual	25	Excepted Territory NFFE
17	Estate	26	Excepted NFFE—Other
18	Private Foundation	27	Exempt Beneficial Owner
19	International Organization	28	Entity Wholly Owned by Exempt Beneficial Owners
20	Tax Exempt Organization (Section 501(c) entities)	29	Unknown Recipient
21	Unknown Recipient	30	Recalcitrant Account Holder
22	Artist or Athlete	31	Nonreporting IGA FFI
23	Pension	32	Direct reporting NFFE
24	Foreign Central Bank of Issue	33	U.S. reportable account
25	Nonqualified Intermediary	34	Nonconsenting U.S. account
26	Hybrid entity making Treaty Claim	35	Sponsored direct reporting NFFE
35	Qualified Derivatives Dealer	36	Excepted Inter-affiliate FFI
36	Foreign Government—Integral Part	37	Undocumented Preexisting Obligation
37	Foreign Government—Controlled Entity	38	U.S. Branch—ECI presumption applied
38	Publicly Traded Partnership	39	Account Holder of Excluded Financial Account ¹³
39	Disclosing Qualified Intermediary	40	Passive NFFE reported by FFI ¹⁴
Pooled Reporting Codes¹²		41	NFFE subject to 1472 withholding
27	Withholding Rate Pool—General	50	U.S. Withholding Agent—Foreign branch of FI
28	Withholding Rate Pool—Exempt Organization	Pooled Reporting Codes	
29	PAI Withholding Rate Pool—General	42	Recalcitrant Pool—No U.S. Indicia
30	PAI Withholding Rate Pool—Exempt Organization	43	Recalcitrant Pool—U.S. Indicia
31	Agency Withholding Rate Pool—General	44	Recalcitrant Pool—Dormant Account
32	Agency Withholding Rate Pool—Exempt Organization	45	Recalcitrant Pool—U.S. Persons
Chapter 4 Status Codes		46	Recalcitrant Pool—Passive NFFEs
01	U.S. Withholding Agent—FI	47	Nonparticipating FFI Pool
02	U.S. Withholding Agent—Other	48	U.S. Payees Pool
03	Territory FI—not treated as U.S. Person	49	QI-Recalcitrant Pool—General ¹⁵
04	Territory FI—treated as U.S. Person	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).	
05	Participating FFI—Other	LOB Code	LOB Treaty Category
06	Participating FFI—Reporting Model 2 FFI	02	Government – contracting state/political subdivision/local authority
07	Registered Deemed-Compliant FFI—Reporting Model 1 FFI	03	Tax exempt pension trust/Pension fund
08	Registered Deemed-Compliant FFI—Sponsored Entity	04	Tax exempt/Charitable organization
09	Registered Deemed-Compliant FFI—Other	05	Publicly traded corporation
10	Certified Deemed-Compliant FFI—Other	06	Subsidiary of publicly traded corporation
11	Certified Deemed-Compliant FFI—FFI with Low Value Accounts	07	Company that meets the ownership and base erosion test
12	Certified Deemed-Compliant FFI—Nonregistering Local Bank	08	Company that meets the derivative benefits test
13	Certified Deemed-Compliant FFI—Sponsored Entity	09	Company with an item of income that meets the active trade or business test
14	Certified Deemed-Compliant FFI—Investment Entity that does not maintain financial accounts	10	Discretionary determination
15	Nonparticipating FFI	11	Other
16	Owner-Documented FFI	12	No LOB article in treaty
17	U.S. Branch—treated as U.S. person		
18	U.S. Branch—not treated as U.S. person (reporting under section 1471)		

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 GIIN 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.