10	042-S	Foreign Pe	rson's	U.S. So	ource Incom	e Subje	ect to W	ithholding		20	72	OMB	8 No. 1	545-0096	
	J4Z-3 ,	Go to www.	irs.gov/Fo	rm1042S	for instructions a	and the la	test informa			20	23		Сор	-	
	of the Treasury enue Service	1005	4 1 3	9 0 U	NIQUE FORM II	DENTIFIE	R AN						r Reci	pient	
1 Income	2 Gross income					3		ient's U.S. TI	N, if any		13f Ch. 3 st	atus co	de	16	
code		3a Exempt	ion code	05	4a Exemption c	ode 15		XXX-XX-66	632		13g Ch. 4 s	tatus co	ode	23	
01	1.00	3b Tax rate	e 00	.00	4b Tax rate	00.00	13h Recip	vient's GIIN		•	ent's foreign tax i	dentifica	ation	13j LOB co	de
5 Withhold	ling allowance								nur	nber, if a	iny				
6 Net incor	me														
7a Federa	al tax withheld					-0-	13k Recip	ient's account	t number						
	7b Check if federal tax withheld was not deposited with the IRS because									5438	878219				
escrow	v procedures were	e applied (see	instructio	ns).			13I Recipi	ent's date of b	oirth (YY	YYMMD	D)				
	if withholding occurship Interest	urred in subs		ar with r	espect to a		1	9 9	8	0	8 1	3			
8 Tax with	held by other age	ents					14a Prima	ary Withholdin	g Agent's	s Name	(if applicable)				
9 Overwith	held tax repaid to r	ecipient pursu	ant to adju	istment p	rocedures (see in	structions)									
(-)	14b Prima	ary Withholdin	g Agent's	s EIN	15 Check if n	ro-rata	hasis re	enorting 🗆	
10 Total w	vithholding credit ((combine box	es 7a, 8, a	and 9)		'	140 Phinary Withholding Agent's EiN 15 Check if pro-rata basis repo								
						0.00	15a Interm	ediary or flow-thr	ough entity	y's EIN, if	any 15b Ch. 3 sta	atus cod	le 15c	Ch. 4 status	code
11 Tax pa	id by withholding a	agent (amour	its not with	nheld) (s	ee instructions)										
							15d Intern	nediary or flow	/-through	n entity's	s name				
12a Withh	olding agent's EIN	N	12b Ch. 3	status co	de 12c Ch. 4 sta	atus code									
	46-4364776		1	5	01		15e Intern	nediary or flow	-through	n entity's	GIIN				
12d Withh	holding agent's na	me					15f Country code 15g Foreign tax identification number, if any								
Robinhood	Markets Inc as a	gent for Robi	nhood Se	curities l	LC										
12e Withh	holding agent's Glo	obal Intermed	iary Identi	fication	Number (GIIN)		15h Address (number and street)								
12f Count		12g Foreign t	axpayer id	entificat	on number, if ar	ny	15i City or	town, state o	r provinc	e, coun	try, ZIP or forei	gn pos	tal coo	le	
	US														
	ess (number and s	street)		Pho	ne: (650) 940-27	700	16a Payer	's name				16b H	Payer's	5 TIN	
85 Willow			715												
	town, state or pro		y, ZIP or f	oreign p	ostal code		16c Payer	's GIIN		1	6d Ch. 3 status	code	16e C	h. 4 status	code
	k, CA, US, 94025		4.01	Desist	41	-1-	47a Stata	income toyu	ithhald	476 D	overla state tov	no 1 -	7e Nor	na of state	
13a Recipient's name 13b Recipient's country code					de	I'd State	income tax w	Inneid		ayer's state tax	10. 1	r c inai	ne or state		
	shit Prachchhak IN														
	c Address (number and street) 25 Harrison St														
	City or town, state or province, country, ZIP or foreign postal code														
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Seattle, W	A, 90109														

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Cat. No. 11386R

_ 10	12-5	Foreign P								lding		20	23		-		1545-0	
Form			0		for instruction			inform	ation.			20	20				for Re	•
Department of Internal Rever		1005	4 1 3	9 0 U	NIQUE FORM	1 IDENTIFIE	R	A	MENDEI		AMEN	DMEN	T NO.	Atta	ch to ai	ny Fede	ral tax ret	urn you file
	2 Gross incom	e 3 Chapter	indicator.	Enter '	3" or "4"	3	13	e Reci	pient's U	I.S. TIN	, if any		13f	Ch. 3	status	code		16
code		3a Exemp	tion code	05	4a Exemptio	n code 15			XXX	-XX-66	32		13g	Ch. 4	status	code		23
01	1.(00 3b Tax rat	e 00	.00	4b Tax rate	00.00	13	h Reci	pient's C	SIIN							OB code	
5 Withholdir	ng allowance										nun	nber, if a	any					
6 Net incom	e																	
7a Federal tax withheld -0-							13	k Reci	pient's a	ccount	number							
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)						13	Recip	pient's da	ate of bi	rth (YY)		878219 DD)	9					
	withholding oc				espect to a						-		-	4	2	1		
	•			• •		•••		1	9	9	8	0	8	1	3			
	eld by other ag	·					-	a Prim	ary With	holding	Agent's	s Name	e (if app	olicable	e)			
9 Overwithh	eld tax repaid to	recipient purs	uant to adju	ustment	procedures (se	e instructions	· —											
()	14	b Prim	ary With	holding	Agent's	s EIN	15 (heck if	pro-ra	ta basis	reportir	g
10 Total wit	thholding credit	t (combine bo	æs 7a, 8, a	and 9)														
						0.00	15	a Intern	nediary or t	flow-thro	ugh entity	y's EIN, if	any 15	o Ch. 3	status o	ode 15	c Ch. 4 s	tatus code
11 Tax paid	l by withholding	g agent (amou	nts not wit	hheld) (see instruction	ns)												
40 - 14/345 5 -		18.1	12b Ch. 3	-	da 12 a Ch (4 status code	15	d Inter	mediary	or flow-	through	n entity'	s name	9				
	Iding agent's E	IIN											0.001					
	46-4364776		1	5	(01			mediary	or flow-								
	olding agent's n						15f Country code 15g Foreign tax identification number, if any											
	Markets Inc as	•					15h Address (number and street)											
12e Withho	Iding agent's G	ilobal Interme	diary Identi	ification	Number (GIIN	N)	15	n Addr	ress (nur	nber an	a street	t)						
12f Country	/ code JS	12g Foreign	axpayer id	lentifica	ion number, i	f any	15	i City c	or town, s	state or	provinc	e, cour	ntry, ZIF	P or for	eign p	ostal c	ode	
	s (number and	street)		Pho	ne: (650) 940	-2700	16:		er's name	<u></u>					16		r's TIN	
85 Willow R	`	011001)		1110		2100		a r ayo	n o name	, ,						, i uyo		
	own, state or p	rovince count	rv ZIP or f	foreign	ostal code		16	e Pave	er's GIIN				16d Ch	3 stat	us cod	e 16e	Ch 4 st	atus code
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13a Recipie		•	13	n Recir	ent's country	code	17	a Stat	e income	e tax wit	thheld	17b P	aver's	state ta	ax no.	17c N	ame of s	state
Ishit Prachc					IN								,					
	s (number and	street)																
	55 Harrison St																	
	d City or town, state or province, country, ZIP or foreign postal code																	
Seattle, WA	, 98109			-														
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Cat. No. 11386R

10)42-S	Foreign Pe	erson's	U.S. S	ource Inco	me Subj	ect	to W	Vithho	lding	ົງ	02	2	OME	3 No. 1	545-009	96
	J42-3	► Go to www	irs.gov/Fo	rm1042.	for instruction	ns and the la	test			0	Z	UΖ		(Сор	у В	
Department of Internal Reve	of the Treasury enue Service	1 0 0 0 5	3 4 8	16 U	NIQUE FORM	I IDENTIFIE	R [A	MENDE	D A	MENDM	ENT N	10.	fo	or Rec	ipient	
1 Income	2 Gross income					3		e Reci	ipient's l	J.S. TIN, i	f any		13f Ch. 3 s	tatus co	ode		16
code		3a Exempt	ion code	00	4a Exemption	n code 15			XXX	(-XX-6632	2		13g Ch. 4 s	status c	ode		23
06	52.0	0 3b Tax rat	e 25	.00	4b Tax rate	00.00	13	h Rec	ipient's	GIIN	1	•	s foreign tax	identifica	ation	13j LOI	3 code
5 Withholdi	ing allowance										number	if any					
6 Net incon	ne																
7a Federa	I tax withheld					13.00	13	k Reci	ipient's a	account nu	umber						
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)						13	I Recii	pient's d	ate of birt	5 h (YYYYM	43878 MDD)						
	f withholding oc	curred in subs			espect to a			1	9	9	8 0	, 		3			
	held by other ag						14	a Prim	nary Wit	holding A	agent's Na	me (if	applicable)				
	neld tax repaid to		ant to adju	istment	procedures (se	e instructions)	•••			incluing /	igoni o Ha	ino (ii	appricable)				
(Journoint	1000000100 (00)	14	b Prim	narv Wit	hholdina A	Agent's Ell	N .	E Cheale if a		hastan		
10 Total w	ithholding credit	(combine boy	es 7a, 8, a	and 9)		/			,	0	0		15 Check if p	010-1ata	Dasis i	eporting	
	C C			,		13.00	15	a Interr	nediary or	flow-throug	h entity's EI	J, if any	15b Ch. 3 st	atus coo	de 15c	Ch. 4 sta	tus code
11 Tax pai	d by withholding	agent (amou	nts not with	hheld) (see instructior	າຣ)			-	-	-	-					
							15	d Inter	rmediary	or flow-th	nrough ent	ity's n	ame				
12a Withh	olding agent's E	IN	12b Ch. 3	status co	de 12c Ch. 4	status code											
	46-4364776		1	5	0	01	15	e Inter	mediary	or flow-th	rough ent	ity's G	IIN				
12d Withh	olding agent's na	ame					15f Country code 15g Foreign tax identification number, if any										
Robinhood	Markets Inc as	agent for Rob	nhood Se	curities	LLC												
12e Withh	olding agent's G	lobal Intermed	liary Identi	ification	Number (GIIN	1)	15h Address (number and street)										
12f Countr	y code US	12g Foreign t	axpayer id	lentifica	ion number, if	any	15i City or town, state or province, country, ZIP or foreign postal code										
	ss (number and	street)		Pho	ne: (650) 940	-2700	16	a Pave	er's nam	e				16b	Payer'	s TIN	
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	town, state or pi	rovince. count	rv. ZIP or f	foreian	ostal code		16	c Pave	er's GIIN			16d	Ch. 3 statu	s code	16e (h. 4 stat	us code
	, CA, US, 94025		, ,	5				,									
13a Recipi	ent's name		13b	o Recip	ent's country	code	17	a Stat	te incom	e tax with	held 17b	Paye	er's state ta:	k no. 1	7c Na	me of st	ate
Ishit Prachchhak IN																	
13c Addres	ss (number and	street)	I														
1255 Harris	55 Harrison St																
13d City or	d City or town, state or province, country, ZIP or foreign postal code																
Seattle, WA	A, 98109																

(keep for your records)

Cat. No. 11386R

Form 10	42-S	Foreign P	erson's U	.S. Sc	ource Inco	me Subj	ect	to Wi	ithho	lding		20)23	₿			. 1545-00	
Department of					for instruction		_		tion. IENDEI		AMEN	NDMEN		Atta		-	for Rec	•
Internal Reven	Cross incom		indicator.		v v	<u>IDENTIFIE</u> 3	_			J.S. TIN	-			Ch. 3	status	code		16
code		3a Exemp			4a Exemption	code 15						130	13g Ch. 4 status code 23			23		
06	52.0	00 3b Tax rat	e 25		4b Tax rate	00.00	13	n Recip	ient's C			Bi Recip	pient's fo				13j LC	B code
5 Withholdin												Imber, if		U				
6 Net income																		
7a Federal t	tax withheld					13.00	13	k Recip	ient's a	ccount	numbe	er						
7b Check if	federal tax wit	hheld was not	deposited v	vith the	IRS because							54	387821	9				
	procedures we					. 🗆	13	Recipi	ent's da	ate of bi	irth (YY	YYMM	DD)					
	withholding oc	curred in sub			espect to a			1	9	9	8	0	8	1	3]		
· ·	eld by other ag						1/-	Prima	rv With	holding	-	'e Nam	-	nlicable		J		
	eld tax repaid to	•	uant to adjus	tmont n	rooduroo (ooc	instructions	1.40		u y vviu	inoluling	y Ayem	3 Nam	e (ii ap	pilcable	-)			
	eiu iax repaiu iu		iani io aujus	uneni p	IUCEUUIES (See		14b Drimory Withholding Agont's EIN											
(10 Total with	hholding credi	t (combine boy	res 7a 8 ar	nd 9))	1.41	• • • • • • •	a y vv ia	moranię	y ngem		15 (Check if	pro-ra	ta basi	s reportin	g 🗌
			ico 74, 0, ai	iu 0)		13.00	15:	a Interme	ediary or	flow-thro	ugh enti	tv's FIN i	f any 15	h Ch 3	status c	ode 1	5c Ch 4 st	atus code
11 Tax paid	by withholding	agent (amou	ats not with	neld) (s	ee instruction		15a Intermediary or flow-through entity's EIN, if any 15b Ch. 3 status code 15c Ch. 4 status code											
	by withioiding	g agont (amou	no not with			5)	150	d Intern	nediary	or flow	-throug	ih entiti	/s nam	e				
12a Withhol	lding agent's E	IN	12b Ch. 3 st	atus co	le 12c Ch. 4	status code			loaiary	or now	unoug	in onici	o nam	0				
	46-4364776		15		0	1	150	e Interm	nediary	or flow-	-throug	h entity	's GIIN					
12d Withhol	lding agent's n	ame					15f Country code 15g Foreign tax identification number, if any											
Robinhood N	Aarkets Inc as	agent for Rob	inhood Secu	urities l	LC.													
12e Withhol	lding agent's G	Blobal Interme	diary Identifi	cation	Number (GIIN)	15ł	h Addre	ess (nur	mber ar	nd stree	et)						
12f Country		12g Foreign t	axpayer ide	ntificati	on number, if	any	15i	City or	town, s	state or	provin	ce, cou	ntry, ZI	P or for	eign p	ostal (code	
12h Address	s (number and	l street)		Phor	ne: (650) 940-	2700	16a	a Payer	's name	e					16b	Paye	er's TIN	
85 Willow Ro	bad																	
12i City or to	own, state or p	rovince, count	ry, ZIP or fo	reign p	ostal code		160	Payer	's GIIN				16d Ch	. 3 stat	us cod	e 16e	Ch. 4 sta	tus code
Menlo Park,	CA, US, 9402	5																
13a Recipie	nt's name		13b	Recipi	ent's country	code	17a	a State	incom	e tax wi	thheld	17b	Payer's	state ta	ax no.	17c N	lame of s	tate
Ishit Prachch	Ishit Prachchhak IN																	
13c Address	3c Address (number and street)																	
1255 Harriso	255 Harrison St																	
13d City or t	d City or town, state or province, country, ZIP or foreign postal code																	
Seattle, WA,	98109																	

Cat. No. 11386R

INCOME CODE 01

Chapter 3, exemption code 05 - 0.00% Chapter 4, exemption code 15 - 0.00%

Gross Income	Federal Tax	Withholding by	Tax paid by	Tax withholding	Amount repaid to
	Withheld	other agents	withholding agent	credit	recipient
1.00	-0-			0.00	

INCOME CODE 06

Chapter 3, exemption code 00 - 25.00% 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
_	52.00	13.00			13.00	

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.

Explana	ation of Codes	34	Substitute payment—dividends				
Box 1. Ir	icome Code.	40	Other dividend equivalents under IRC section 871(m)				
Code	Types of Income	<u> </u>	Dividends paid on certain actively traded or publicly offered				
01	Interest paid by U.S. obligors—general	Dividend 53	securities ¹				
02	Interest paid on real property mortgages	iž 53	Substitute payments-dividends from certain actively traded or				
03	Interest paid to controlling foreign corporations		publicly offered securities ¹				
04	Interest paid by foreign corporations	56	Dividend equivalents under IRC section 871(m) as a result of				
05	Interest on tax-free covenant bonds		applying the combined transaction rules				
22	Interest paid on deposit with a foreign branch of a domestic	09	Capital gains				
sst	corporation or partnership	10	Industrial royalties				
Interest 0	Deposit interest	11	Motion picture or television copyright royalties				
⊆ 30	Original issue discount (OID)	12	Other royalties (for example, copyright, software,				
31	Short-term OID		broadcasting, endorsement payments)				
33	Substitute payment—interest	utp 13 14 مل	Royalties paid on certain publicly offered securities ¹				
51	Interest paid on certain actively traded or publicly offered	ō 14	Real property income and natural resources royalties				
	securities ¹	15	Pensions, annuities, alimony, and/or insurance premiums				
54	Substitute payments—interest from certain actively traded	16	Scholarship or fellowship grants				
	or publicly offered securities ¹	17	Compensation for independent personal services ²				
වූ 06	Dividends paid by U.S. corporations—general	18	Compensation for dependent personal services ²				
Dividend 00 90	Dividends qualifying for direct dividend rate	19	Compensation for teaching ²				
80 مَ	Dividends paid by foreign corporations						
			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(a)
- 28 Gambling winnings³
- 32 Notional principal contract income⁴
- ع 35 Substitute payment—other
- **4** 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
- 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	07	U.S.
Chapter	3	08	Part
01	Effectively connected income		Pub
02	Exempt under IRC ⁷	09	With
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(I)
- 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 deemedcompliant 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

- 05 U.S. branch—treated as U.S. Person¹⁰
- 06 U.S. branch—not treated as U.S. Person¹¹
- 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 or 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.

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
- 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 Fl—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 Account¹³
- 40 Passive NFFE reported by FFI¹⁴
- 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—General¹⁵

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

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 deemedcompliant 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.

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