

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code 01	<b>2</b> Gross income 3.00	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code 05	<b>4a</b> Exemption code 15	<b>13e</b> Recipient's U.S. TIN, if any XXX-XX-1200	<b>13f</b> Ch. 3 status code 16	<b>13g</b> Ch. 4 status code 23
<b>5</b> Withholding allowance					<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income					<b>13k</b> Recipient's account number 552939183		
<b>7a</b> Federal tax withheld -0-					<b>13l</b> Recipient's date of birth (YYYYMMDD) 1 9 9 4 0 4 3 0		
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					<b>14b</b> Primary Withholding Agent's EIN <b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>8</b> Tax withheld by other agents					<b>15a</b> Intermediary or flow-through entity's EIN, if any <b>15b</b> Ch. 3 status code <b>15c</b> Ch. 4 status code		
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )					<b>15d</b> Intermediary or flow-through entity's name		
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) 0.00					<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)					<b>15f</b> Country code <b>15g</b> Foreign tax identification number, if any		
<b>12a</b> Withholding agent's EIN 46-4364776	<b>12b</b> Ch. 3 status code 15	<b>12c</b> Ch. 4 status code 01		<b>15h</b> Address (number and street)			
<b>12d</b> Withholding agent's name Robinhood Markets Inc as agent for Robinhood Securities LLC					<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)					<b>16a</b> Payer's name <b>16b</b> Payer's TIN		
<b>12f</b> Country code US	<b>12g</b> Foreign taxpayer identification number, if any				<b>16c</b> Payer's GIIN <b>16d</b> Ch. 3 status code <b>16e</b> Ch. 4 status code		
<b>12h</b> Address (number and street) Phone: (650) 940-2700 85 Willow Road					<b>17a</b> State income tax withheld <b>17b</b> Payer's state tax no. <b>17c</b> Name of state		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Menlo Park, CA, US, 94025							
<b>13a</b> Recipient's name Shubham Shaurya			<b>13b</b> Recipient's country code IN				
<b>13c</b> Address (number and street) 988-307 Kenmore Crossing Blvd							
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Marysville, OH, 43040							

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Cat. No. 11386R

Form **1042-S** (2023)

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UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

Attach to any Federal tax return you file

1000541424

<b>1</b> Income code 01	<b>2</b> Gross income 3.00	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code 05	<b>4a</b> Exemption code 15	<b>13e</b> Recipient's U.S. TIN, if any XXX-XX-1200	<b>13f</b> Ch. 3 status code 16	<b>13g</b> Ch. 4 status code 23
<b>5</b> Withholding allowance					<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income					<b>13k</b> Recipient's account number 552939183		
<b>7a</b> Federal tax withheld -0-					<b>13l</b> Recipient's date of birth (YYYYMMDD) 1 9 9 4 0 4 3 0		
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					<b>14b</b> Primary Withholding Agent's EIN		
<b>8</b> Tax withheld by other agents					<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )					<b>15a</b> Intermediary or flow-through entity's EIN, if any	<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) 0.00					<b>15d</b> Intermediary or flow-through entity's name		
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)					<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12a</b> Withholding agent's EIN 46-4364776	<b>12b</b> Ch. 3 status code 15	<b>12c</b> Ch. 4 status code 01		<b>15f</b> Country code			
<b>12d</b> Withholding agent's name Robinhood Markets Inc as agent for Robinhood Securities LLC					<b>15g</b> Foreign tax identification number, if any		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)					<b>15h</b> Address (number and street)		
<b>12f</b> Country code US	<b>12g</b> Foreign taxpayer identification number, if any				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>12h</b> Address (number and street) 85 Willow Road					<b>16a</b> Payer's name		<b>16b</b> Payer's TIN
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Menlo Park, CA, US, 94025					<b>16c</b> Payer's GIIN	<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>13a</b> Recipient's name Shubham Shaurya			<b>13b</b> Recipient's country code IN		<b>17a</b> State income tax withheld	<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state
<b>13c</b> Address (number and street) 988-307 Kenmore Crossing Blvd							
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Marysville, OH, 43040							

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UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

1000513447

<b>1</b> Income code 06	<b>2</b> Gross income 1,479.00	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code 00	<b>4a</b> Exemption code 15	<b>13e</b> Recipient's U.S. TIN, if any XXX-XX-1200	<b>13f</b> Ch. 3 status code 16	<b>13g</b> Ch. 4 status code 23
<b>5</b> Withholding allowance					<b>13h</b> Recipient's GIIN	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code
<b>6</b> Net income					<b>13k</b> Recipient's account number 552939183		
<b>7a</b> Federal tax withheld 370.00					<b>13l</b> Recipient's date of birth (YYYYMMDD) 1 9 9 4 0 4 3 0		
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>					<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					<b>14b</b> Primary Withholding Agent's EIN		
<b>8</b> Tax withheld by other agents					<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )					<b>15a</b> Intermediary or flow-through entity's EIN, if any		
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) 370.00					<b>15b</b> Ch. 3 status code		
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)					<b>15c</b> Ch. 4 status code		
<b>12a</b> Withholding agent's EIN 46-4364776		<b>12b</b> Ch. 3 status code 15		<b>15d</b> Intermediary or flow-through entity's name			
		<b>12c</b> Ch. 4 status code 01		<b>15e</b> Intermediary or flow-through entity's GIIN			
<b>12d</b> Withholding agent's name Robinhood Markets Inc as agent for Robinhood Securities LLC					<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)					<b>15h</b> Address (number and street)		
<b>12f</b> Country code US		<b>12g</b> Foreign taxpayer identification number, if any			<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>12h</b> Address (number and street) 85 Willow Road					<b>16a</b> Payer's name		<b>16b</b> Payer's TIN
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Menlo Park, CA, US, 94025					<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code
<b>13a</b> Recipient's name Shubham Shaurya		<b>13b</b> Recipient's country code IN			<b>16e</b> Ch. 4 status code		<b>17a</b> State income tax withheld
<b>13c</b> Address (number and street) 988-307 Kenmore Crossing Blvd					<b>17b</b> Payer's state tax no.		<b>17c</b> Name of state
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Marysville, OH, 43040							

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<b>1</b> Income code 06	<b>2</b> Gross income 1,479.00	<b>3</b> Chapter indicator. Enter "3" or "4" 3	<b>3a</b> Exemption code 00	<b>4a</b> Exemption code 15	<b>13e</b> Recipient's U.S. TIN, if any XXX-XX-1200	<b>13f</b> Ch. 3 status code 16	<b>13g</b> Ch. 4 status code 23
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<b>12a</b> Withholding agent's EIN 46-4364776		<b>12b</b> Ch. 3 status code 15		<b>15d</b> Intermediary or flow-through entity's name			
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<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)					<b>15h</b> Address (number and street)		
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<b>12i</b> City or town, state or province, country, ZIP or foreign postal code Menlo Park, CA, US, 94025					<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code
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<b>13a</b> Recipient's name Shubham Shaurya			<b>13b</b> Recipient's country code IN		<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.
<b>13c</b> Address (number and street) 988-307 Kenmore Crossing Blvd					<b>17c</b> Name of state		
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code Marysville, OH, 43040							

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### Summary

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

#### INCOME CODE 01

Chapter 3, exemption code 05 - 0.00% 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
3.00	-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
1,479.00	370.00			370.00	

## 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)
03	Interest paid to controlling foreign corporations		52	Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>
04	Interest paid by foreign corporations		53	Substitute payments-dividends from certain actively traded or publicly offered securities <sup>1</sup>
05	Interest on tax-free covenant bonds		56	Dividend equivalents under IRC section 871(m) as a result of applying the combined transaction rules
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership		09	Capital gains
29	Deposit interest		10	Industrial royalties
30	Original issue discount (OID)		11	Motion picture or television copyright royalties
31	Short-term OID		12	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
33	Substitute payment—interest		Other	13
51	Interest paid on certain actively traded or publicly offered securities <sup>1</sup>	14		Real property income and natural resources royalties
54	Substitute payments—interest from certain actively traded or publicly offered securities <sup>1</sup>	15		Pensions, annuities, alimony, and/or insurance premiums
06	Dividends paid by U.S. corporations—general	16		Scholarship or fellowship grants
07	Dividends qualifying for direct dividend rate	17		Compensation for independent personal services <sup>2</sup>
08	Dividends paid by foreign corporations	18		Compensation for dependent personal services <sup>2</sup>
		19		Compensation for teaching <sup>2</sup>

See back of Copy C for additional codes

<sup>1</sup> 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.

<sup>2</sup> 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 training<sup>2</sup>
- 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<sup>3</sup>
- 32 Notional principal contract income<sup>4</sup>
- 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<sup>5</sup>
- 43 Earnings as an artist or athlete—central withholding agreement<sup>5</sup>
- 44 Specified federal procurement payments
- 50 Income previously reported under escrow procedure<sup>6</sup>
- 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
<b>Chapter 3</b>	
01	Effectively connected income
02	Exempt under IRC <sup>7</sup>
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<sup>8</sup>
- 20 Dormant account<sup>9</sup>
- 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<sup>10</sup>
- 06 U.S. branch—not treated as U.S. Person<sup>11</sup>
- 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*

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>5</sup> 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).

<sup>6</sup> 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.

<sup>7</sup> This code should only be used if no other specific chapter 3 exemption code applies.

<sup>8</sup> Use only to report a U.S. reportable account or nonconsenting U.S. account that is receiving a payment subject to chapter 3 withholding.

<sup>9</sup> 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.

<sup>10</sup> This code can be used by a Territory FI that is treated as a U.S. person.

<sup>11</sup> 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 Codes<sup>12</sup>

- 27 Withholding Rate Pool—General
- 28 Withholding Rate Pool—Exempt Organization
- 29 PAI Withholding Rate Pool—General
- 30 PAI Withholding Rate Pool—Exempt Organization
- 31 Agency Withholding Rate Pool—General
- 32 Agency Withholding Rate Pool—Exempt Organization

### Chapter 4 Status Codes

- 01 U.S. Withholding Agent—FI
- 02 U.S. Withholding Agent—Other
- 03 Territory FI—not treated as U.S. Person
- 04 Territory FI—treated as U.S. Person
- 05 Participating FFI—Other
- 06 Participating FFI—Reporting Model 2 FFI
- 07 Registered Deemed-Compliant FFI—Reporting Model 1 FFI
- 08 Registered Deemed-Compliant FFI—Sponsored Entity
- 09 Registered Deemed-Compliant FFI—Other
- 10 Certified Deemed-Compliant FFI—Other
- 11 Certified Deemed-Compliant FFI—FFI with Low Value Accounts
- 12 Certified Deemed-Compliant FFI—Nonregistering Local Bank
- 13 Certified Deemed-Compliant FFI—Sponsored Entity
- 14 Certified Deemed-Compliant FFI—Investment Entity that does not maintain financial accounts
- 15 Nonparticipating FFI
- 16 Owner-Documented FFI
- 17 U.S. Branch—treated as U.S. person
- 18 U.S. Branch—not treated as U.S. person (reporting under section 1471)

- 19 Passive NFFE identifying Substantial U.S. Owners
- 20 Passive NFFE with no Substantial U.S. Owners
- 21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
- 22 Active NFFE
- 23 Individual
- 24 Section 501(c) Entities
- 25 Excepted Territory NFFE
- 26 Excepted NFFE—Other
- 27 Exempt Beneficial Owner
- 28 Entity Wholly Owned by Exempt Beneficial Owners
- 29 Unknown Recipient
- 30 Recalcitrant Account Holder
- 31 Nonreporting IGA FFI
- 32 Direct reporting NFFE
- 33 U.S. reportable account
- 34 Nonconsenting U.S. account
- 35 Sponsored direct reporting NFFE
- 36 Excepted Inter-affiliate FFI
- 37 Undocumented Preexisting Obligation
- 38 U.S. Branch—ECI presumption applied
- 39 Account Holder of Excluded Financial Account<sup>13</sup>
- 40 Passive NFFE reported by FFI<sup>14</sup>
- 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<sup>15</sup>

**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

<sup>12</sup> 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.

<sup>13</sup> 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.

<sup>14</sup> 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.

<sup>15</sup> 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.