



Duplicate Tax Form Request

Request ID: 84046020

Date: 03/14/2024

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Participant Name: BHARAT REDDY POTHKA

Mailing Address:
BHARAT REDDY POTHKA
26 ROMA DRIVE
WHITBY, ON L1P 0A6
CANADA

Fax Information

Recipient:

Fax Number:

Phone Number:

Special Handling

Send To:

Mail Method:

Additional Mailing Instructions:

Originator: CPHEW0Y8

The Northern Trust Company
Benefit Payment Services
 50 S. LaSalle St, WB-38
 Chicago, Illinois 60603-1003

DRAFT - DO NOT FILE (For Employee's Records)

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding 2023				OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy D for Recipient Attach to any state tax return you file	
		0000040391 UNIQUE FORM IDENTIFIER		<input type="checkbox"/> AMENDED	<input type="checkbox"/> AMENDMENT NO.		
1 Income code 15	2 Gross income 24327.55	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any ***-**-7506		13f Ch. 3 status code 16	
		3a Exemption code	4a Exemption code			13g Ch. 4 status code	
		3b Tax rate	30.00	4b Tax rate			
5 Withholding allowance		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
6 Net income		7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					
7a Federal tax withheld	7298.27			13k Recipient's account number 1450/AAG/215768	13l Recipient's date of birth		
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)				14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>		
10 Total withholding credit (combine boxes 7a,8, and 9)	7298.27			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		12a Withholding agent's EIN 36-3046063	12b Ch. 3 status code 15	12c Ch. 4 status code			
12d Withholding agent's name NORTHERN TRUST, BPS 50 South LaSalle St. WB-38 Chicago, Illinois 60603-1003 As Paying Agent For: ACCENTURE LLP				15d Intermediary or flow-through entity's name			
				15e Intermediary or flow-through entity's GIIN			
				15f Country code	15g Foreign tax identification number, if any		
				15h Address (number and street)			
				15i City or town, state or province, country, ZIP or foreign postal code			
13a Recipient's name BHARAT REDDY POTHKA 26 ROMA DRIVE WHITBY, ON L1P 0A6 CANADA		13b Recipient's country code CA		16a Payer's name		16b Payer's TIN	
				16c Payer's GIIN	16d Ch. 3 status code	16e Ch. 4 status code	
				17a State income tax withheld	17b Payer's state tax no.	17c Name of state	

The Northern Trust Company
Benefit Payment Services
 50 S. LaSalle St, WB-38
 Chicago, Illinois 60603-1003

BHARAT REDDY POTHKA
26 ROMA DRIVE
WHITBY, ON L1P 0A6
CANADA

As you have requested, your tax form is enclosed.
 If you have any questions regarding the information
 printed on this form, please call the number located
 on the lower left of the form.

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding				2023		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶Go to www.irs.gov/Form1042S for instructions and the latest information.						Copy D for Recipient Attach to any state tax return you file	
		0000040391 UNIQUE FORM IDENTIFIER		<input type="checkbox"/> AMENDED		<input type="checkbox"/> AMENDMENT NO.			
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code		16	
15	24327.55	3a Exemption code	4a Exemption code	***-**-7506		13g Ch. 4 status code			
		3b Tax rate	30.00	4b Tax rate					
5 Withholding allowance		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any		13j LOB code		
6 Net income		7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
7a Federal tax withheld	7298.27			13k Recipient's account number	1450/AAG/215768		13l Recipient's date of birth		
8 Tax withheld by other agents									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)									
10 Total withholding credit (combine boxes 7a,8, and 9)	7298.27			14a Primary Withholding Agent's Name (if applicable)					
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>			
12a Withholding agent's EIN	36-3046063	12b Ch. 3 status code	15	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code	
12d Withholding agent's name									
NORTHERN TRUST, BPS									
50 South LaSalle St. WB-38									
Chicago, Illinois 60603-1003									
As Paying Agent For:									
ACCENTURE LLP									
		AAG							
		1-312-557-9700							
13a Recipient's name		13b Recipient's country code CA		16a Payer's name		16b Payer's TIN			
BHARAT REDDY POTHKA				16c Payer's GIIN		16d Ch. 3 status code		16e Ch. 4 status code	
26 ROMA DRIVE									
WHITBY, ON L1P 0A6									
CANADA				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	20	Passive NFFE with no Substantial U.S. Owners
11	Withholding Foreign Trust	21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
12	Qualified Intermediary	22	Active NFFE
13	Qualified Securities Lender—Qualified Intermediary	23	Individual
14	Qualified Securities Lender—Other	24	Section 501(c) Entities
15	Corporation	25	Excepted Territory NFFE
16	Individual	26	Excepted NFFE — Other
17	Estate	27	Exempt Beneficial Owner
18	Private Foundation	28	Entity Wholly Owned by Exempt Beneficial Owners
19	International Organization	29	Unknown Recipient
20	Tax Exempt Organization (Section 501(c) entities)	30	Recalcitrant Account Holder
21	Unknown Recipient	31	Nonreporting IGA FFI
22	Artist or Athlete	32	Direct reporting NFFE
23	Pension	33	U.S. reportable account
24	Foreign Central Bank of Issue	34	Nonconsenting U.S. account
25	Nonqualified Intermediary	35	Sponsored direct reporting NFFE
26	Hybrid entity making Treaty Claim	36	Excepted Inter-affiliate FFI
35	Qualified Derivatives Dealer	37	Undocumented Preexisting Obligation
36	Foreign Government - Integral Part	38	U.S. Branch—ECI presumption applied
37	Foreign Government - Controlled Entity	39	Account Holder of Excluded Financial Account ¹¹
38	Publicly Traded Partnership	40	Passive NFFE reported by FFI ¹⁴
39	Disclosing Qualified Intermediary	41	NFFE subject to 1472 withholding

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

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

¹² Codes 27 through 32 should only be used by a QI, QSL, WP, or WT. A QI acting as a QDD may use code 27 or 28.

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.

0000040391 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

Copy C for Recipient
 Attach to any Federal tax return you file

1 Income code 15	2 Gross income 24327.55	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any ***-**-7506		13f Ch. 3 status code 16	
		3a Exemption code	4a Exemption code			13g Ch. 4 status code	
		3b Tax rate	30.00	4b Tax rate			
5 Withholding allowance		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
6 Net income		7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					
7a Federal tax withheld	7298.27			13k Recipient's account number 1450/AAG/215768		13l Recipient's date of birth	
8 Tax withheld by other agents							
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)							
10 Total withholding credit (combine boxes 7a, 8, and 9)	7298.27			14a Primary Withholding Agent's Name (if applicable)			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>		
12a Withholding agent's EIN 36-3046063	12b Ch. 3 status code 15	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code	
12d Withholding agent's name NORTHERN TRUST, BPS 50 South LaSalle St. WB-38 Chicago, Illinois 60603-1003 As Paying Agent For: ACCENTURE LLP				15d Intermediary or flow-through entity's name			
				15e Intermediary or flow-through entity's GIIN			
				15f Country code	15g Foreign tax identification number, if any		
				15h Address (number and street)			
				15i City or town, state or province, country, ZIP or foreign postal code			
13a Recipient's name BHARAT REDDY POTHKA 26 ROMA DRIVE WHITBY, ON L1P 0A6 CANADA		13b Recipient's country code CA		16a Payer's name		16b Payer's TIN	
				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
				17a State income tax withheld	17b Payer's state tax no.	17c Name of state	

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)
Other 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 benefit 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 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
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.

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

0000040391 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

Copy B
for Recipient

1 Income code 15	2 Gross income 24327.55	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any ***-**-7506		13f Ch. 3 status code 16	
		3a Exemption code	4a Exemption code				13g Ch. 4 status code
		3b Tax rate 30.00	4b Tax rate				
5 Withholding allowance		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any		13j LOB code
6 Net income		7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					
7a Federal tax withheld 7298.27				13k Recipient's account number 1450/AAG/215768		13l Recipient's date of birth	
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12a Withholding agent's EIN 36-3046063	12b Ch. 3 status code 15	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code	
12d Withholding agent's name NORTHERN TRUST, BPS 50 South LaSalle St. WB-38 Chicago, Illinois 60603-1003 As Paying Agent For: ACCENTURE LLP		AAG 1-312-557-9700		15d Intermediary or flow-through entity's name			
				15e Intermediary or flow-through entity's GIIN			
				15f Country code	15g Foreign tax identification number, if any		
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13a Recipient's name BHARAT REDDY POTHKA 26 ROMA DRIVE WHITBY, ON L1P 0A6 CANADA		13b Recipient's country code CA		16a Payer's name		16b Payer's TIN	
				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
				17a State income tax withheld	17b Payer's state tax no.	17c Name of state	

(keep for your records.)

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
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 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.