

Department of the Treasury
Internal Revenue Service

AMENDED

PRO-RATA BASIS REPORTING

Copy A for
Internal Revenue Service

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
10a WITHHOLDING AGENT'S name <input type="checkbox"/> Check here if nominee				15 Recipient's country of residence for tax purposes	16 Country code		
10b Address (number and street)				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name		18 Country code	
10c Additional address line (room or suite no.)				19a NQI's/Flow-through entity's address (number and street)			
10d City or town, province or state, and country		10e ZIP code or foreign postal code		19b Additional address line (room or suite no.)			
11 Recipient's account number (optional)			12 Recipient code				
13a RECIPIENT'S name				19c City or town, province or state, and country		19d ZIP code or foreign postal code	
13b Address (number and street)				20 NQI's/Flow-through entity's TIN, if any ▶			
13c Additional address line (room or suite no.)				21 PAYER'S name and TIN (if different from withholding agent's)			
13d City or town, province or state, and country		13e ZIP code or foreign postal code		22 State income tax withheld	23 Payer's state tax no.	24 Name of state	

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**Copy B
for Recipient**

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
10a WITHHOLDING AGENT'S name <input type="checkbox"/> Check here if nominee				15 Recipient's country of residence for tax purposes	16 Country code		
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10c Additional address line (room or suite no.)				19a NQI's/Flow-through entity's address (number and street)			
10d City or town, province or state, and country		10e ZIP code or foreign postal code		19b Additional address line (room or suite no.)			
11 Recipient's account number (optional)			12 Recipient code				
13a RECIPIENT'S name				19c City or town, province or state, and country		19d ZIP code or foreign postal code	
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13c Additional address line (room or suite no.)				21 PAYER'S name and TIN (if different from withholding agent's)			
13d City or town, province or state, and country		13e ZIP code or foreign postal code		22 State income tax withheld	23 Payer's state tax no.	24 Name of state	

U.S. Income Tax Filing Requirements

Every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or a 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 United States tax at the source. (Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible).) You may get the return forms and instructions at any United States Embassy or consulate or by writing to: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

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 soumettre aux Etats-Unis, une déclaration d'impôt sur le revenu. 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, de leur montant. (Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ si éligible).) On peut se procurer formulaires de déclarations d'impôts et instructions dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tous renseignements à: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

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 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 la Forma 1120-F; todos los demás contribuyentes envían la Forma 1040NR (o la Forma 1040NR-EZ si le corresponde).) Se podrán obtener formas e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

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, müssen 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 1040NR oder wenn passend das Formblatt 1040NR-EZ ein.) Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

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

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
10a WITHHOLDING AGENT'S name <input type="checkbox"/> Check here if nominee				15 Recipient's country of residence for tax purposes	16 Country code		
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10c Additional address line (room or suite no.)				19a NQI's/Flow-through entity's address (number and street)			
10d City or town, province or state, and country		10e ZIP code or foreign postal code		19b Additional address line (room or suite no.)			
11 Recipient's account number (optional)			12 Recipient code	19c City or town, province or state, and country		19d ZIP code or foreign postal code	
13a RECIPIENT'S name				20 NQI's/Flow-through entity's TIN, if any ▶			
13b Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)			
13c Additional address line (room or suite no.)							
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Explanation of Codes

Box 1. Income code.

	Code	Types of Income
Interest	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
	29	Deposit interest
	30	Original issue discount (OID)
Dividend	31	Short-term OID
	33	Substitute payment—interest
	06	Dividends paid by U.S. corporations—general
	07	Dividends qualifying for direct dividend rate
Dividend	08	Dividends paid by foreign corporations
	34	Substitute payment—dividends
Other	09	Capital gains
	10	Industrial royalties
	11	Motion picture or television copyright royalties
	12	Other royalties (e.g., copyright, recording, publishing)
	13	Real property income and natural resources royalties
	14	Pensions, annuities, alimony, and/or insurance premiums
	15	Scholarship or fellowship grants
	16	Compensation for independent personal services ¹
	17	Compensation for dependent personal services ¹
	18	Compensation for teaching ¹
	19	Compensation during studying and training ¹
	20	Earnings as an artist or athlete ²
	24	Real estate investment trust (REIT) 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
	28	Gambling winnings ⁶
	32	Notional principal contract income ³
	35	Substitute payment—other
	36	Capital gains distributions
50	Other income	

Box 6. Exemption code (applies if the tax rate entered in box 5 is 00.00).

Code	Authority for Exemption
01	Income effectively connected with a U.S. trade or business
02	Exempt under an Internal Revenue Code section (income other than portfolio interest)
03	Income is not from U.S. sources ⁴
04	Exempt under tax treaty
05	Portfolio interest exempt under an Internal Revenue Code section
06	Qualified intermediary that assumes primary withholding responsibility
07	Withholding foreign partnership or withholding foreign trust
08	U.S. branch treated as a U.S. person
09	Qualified intermediary represents income is exempt

Box 12. Recipient code.

Code	Type of Recipient
01	Individual ²
02	Corporation ²
03	Partnership other than withholding foreign partnership ²
04	Withholding foreign partnership or withholding foreign trust
05	Trust
06	Government or international organization
07	Tax-exempt organization (IRC section 501(a))
08	Private foundation
09	Artist or athlete ²
10	Estate
11	U.S. branch treated as U.S. person
12	Qualified intermediary
13	Private arrangement intermediary withholding rate pool—general ⁵
14	Private arrangement intermediary withholding rate pool—exempt organizations ⁵
15	Qualified intermediary withholding rate pool—general ⁵
16	Qualified intermediary withholding rate pool—exempt organizations ⁵
17	Authorized foreign agent
18	Public pension fund
20	Unknown recipient

¹ If compensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.

² If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

³ Use appropriate Interest Income Code for embedded interest in a notional principal contract.

⁴ Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

⁵ May be used only by a qualified intermediary.

⁶ 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.

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Copy E
for Withholding Agent

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
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