



Commonwealth Securities Ltd  
 Locked Bay 22  
 Australia Square NSW 1215  
 Tel: 1300 361 170  
 ABN 60 067 254 399 AFSL 238814

**Recipient's Name and Address:**

026750 XP42DD03  
 THE WILSON FAMILY SUPERANNUATION  
 FUND UAD 06/25/08  
 L J WILSON & S G WILSON TTEES  
 9 GROS MONT GLADE  
 AUSTRALIND WA 6233  
 AUSTRALIA



COMMSEC MAIN TRADING IP  
 1 HARBOUR STREET SYDNEY

ID: 000

**Withholding Agent's Information:**

PERSHING LLC  
 ONE PERSHING PLAZA  
 JERSEY CITY, NJ 07399

**Withholding Agent's EIN:** 13-2741729  
**Account Number:** OAC-319900

*US Tax Statement  
 End of 2021 Dec 30*

**Important Tax Document - Please Read Carefully**

Dear Investor:

We are pleased to provide you the following 2021 Form 1042-S Tax Information Statement. Please note that there is one update. 2021 Chapter 3 NRA tax withholding, originally withheld during the 2021 calendar year but reversed between January 1, 2022, and February 1, 2022, will now appear in Box 9 (over-withheld tax repaid) on the 1042-S. Box 7a (Federal Tax withheld) of the 1042-S will provide the total withholding applied in 2021. This total withholding amount will then be reduced by the amount in Box 9, and the difference between the two will display as the total tax withholding credited in Box 10. The 1042-S Box 9 values will display in the transaction details section and the Copy B and Copy C of the Form 1042-S provided in your tax package. It is important to note that Box 9 (over withheld tax repaid) will not be populated for any amounts related to Chapter 4 FATCA tax withholding. The Chapter 4 FATCA tax withholding deadline is December 31, 2021, therefore Chapter 4 FATCA withholding will not be reversed after the start of the new calendar year. Your tax package may include a 1042-S Reclassification section if your account received Chapter 3 reportable income distributions that were reclassified by the issuer after year-end. If the issuer reclassification results in a tax refund, the amount of the refund will also be included in Box 9 in the transactions details section, as well on the Copy B and Copy C 2021 Internal Revenue Service (IRS) Form 1042-S. The 1042-S instructions are provided at the end of the statement to assist you with your tax preparation needs. We trust you will find the information provided in your tax package helpful in preparing your tax filing.

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**Go Digital with e-Delivery:** Our e-delivery solution provides access to your account information electronically - statements, trade confirmations, account notifications, shareholder communications and tax documents. Benefits of e-delivery include:

- Faster access to account information and documents
- Increased security and safety of personal information
- Less mail and paper to manage

Please log in to your account or contact your Account Executive to make any changes to your electronic delivery preferences.





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 Australia Square NSW 1215  
 Tel: 1300 361 170  
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## 2021 Tax Information Statement

### Withholding Agent's Information:

**Box 12A. Withholding Agent's EIN:** 13-2741729  
**Box 12B. Withholding Agent's Chapter 3 Status Code:** 15  
**Box 12C. Withholding Agent's Chapter 4 Status Code:** 01  
**Box 12D. Withholding Agent's Name:** PERSHING LLC  
**Box 12E. Withholding Agent's GIN:** N/A  
**Box 12F. Withholding Agent's Country Code:** US  
**Box 12G. Withholding Agent's Foreign Tax ID:** N/A  
**Box 12H. Withholding Agent's Address (number and street):** One Pershing Plaza  
**Box 12I. Withholding Agent's City or town, state or province, country, ZIP:** Jersey City, NJ 07399

### Recipient's Information:

**Box 13A. Recipient's Name:** THE WILSON FAMILY SUPERANNUATION  
**Box 13B. Recipient's Country Code:** AS  
**Box 13C. Recipient's Address (number and street):**  
 FUND UAD 06/25/08  
 L J WILSON & S G WILSON TTEES  
**Box 13D. Recipient's City or town, state or province, country, ZIP:**  
 9 GROSMONT GLADE  
 AUSTRALIND WA 6233  
 AUSTRALIA  
**Box 13E. Recipient's U.S. TIN:** Not provided  
**Box 13F. Chapter 3 Status Code:** 10  
**Box 13G. Chapter 4 Status Code:** 31  
**Box 13H. Recipient's GIN:** N/A  
**Box 13I. Recipient's Foreign Tax ID:**  
**Box 13K. Recipient Account Number:** OAC-319900  
**Box 13J. LOB Code:** 11  
**Box 13L. Recipient's DOB (YYYY/MM/DD):** N/A

2021 Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding				OMB No.1545-0096				
Chapter 3 Summary Totals (Box 3)										
Section	Income Code (Box 1)	Income Description	Chapter 3		Chapter 4		Gross Income (Box 2)	Federal Tax Withheld (Box 7A)	Over Withheld Tax Repaid (Box 9)	Total Withholding Credit (Box 10)
			Tax Rate (Box 3B)	Exemption Code (Box 3A)	Tax Rate (Box 4B)	Exemption Code (Box 4A)				
01	52	DIV paid on actively/publicly offered secs.	15.00%	00	0.00%	15	2,768.00	415.00	0.00	415.00
<b>Chapter 3 Totals</b>							<b>2,768.00</b>	<b>415.00</b>	<b>0.00</b>	<b>415.00</b>

This information is being furnished to the U.S. Internal Revenue Service. The U.S. Income Tax Filing Requirements for this form are provided in the IRS Form 1042-S (Copy B) Instructions provided in your tax package. The Chapter Status Code(s), Income Description(s) and Exemption Description(s) displayed are provided in the Explanation of Codes for IRS Form 1042-S.

Recipient's Name: THE WILSON FAMILY SUPERANNUATION  
 FUND UAD 06/25/08

Account Number: OAC-319900

2021 Form 1042-S

TRANSACTION DETAILS

Chapter 3

Section 01 - Income Code 52: DIV paid on actively/publicly offered secs., Tax Rate: 15.00%, Exemption Code 00: No exemption

Description	CUSIP	Process Date	Gross Income (Box 2)	Federal Tax Withheld (Box 7A)	Over Withheld Tax Repaid (Box 9)	Withholding Credit (Box 10)
ALBEMARLE CORP COM	012653101	01/04/2021	38.50	5.78		5.78
		04/01/2021	39.00	5.85		5.85
		07/01/2021	39.00	5.85		5.85
		10/01/2021	39.00	5.85		5.85
			155.50	23.33		23.33
AMERICAN EXPRESS COMPANY	025816109	02/10/2021	37.84	5.68		5.68
		11/10/2021	14.19	2.13		2.13
			52.03	7.81		7.81
APPLE INC COM	037833100	02/11/2021	158.26	23.74		23.74
		05/13/2021	169.84	25.48		25.48
		08/12/2021	169.84	25.48		25.48
		11/12/2021	169.84	25.48		25.48
			667.78	100.18		100.18
DEERE & CO	244199105	11/08/2021	28.35	4.25		4.25
EBAY INC COM	278642103	09/17/2021	30.60	4.59		4.59
		12/17/2021	30.60	4.59		4.59
			61.20	9.18		9.18
JOHNSON & JOHNSON COM	478160104	03/09/2021	146.45	21.97		21.97
		06/08/2021	153.70	23.06		23.06
		09/07/2021	153.70	23.06		23.06
		12/07/2021	153.70	23.06		23.06
			607.55	91.15		91.15
MASTERCARD INC CL A COM	57636Q104	02/09/2021	16.28	2.44		2.44
		05/07/2021	16.28	2.44		2.44
		08/09/2021	16.28	2.44		2.44
		11/09/2021	16.28	2.44		2.44
			65.12	9.76		9.76

2021 Tax Information Statement

Recipient's Name: THE WILSON FAMILY SUPERANNUATION  
 FUND UAD 06/25/08  
 Account Number: OAC-319900

2021 Form 1042-S

TRANSACTION DETAILS

(continued)

Chapter 3

(continued)

Section 01 - Income Code 52: DIV paid on actively/publicly offered secs., Tax Rate: 15.00%, Exemption Code 00: No exemption

(continued)

Description	CUSIP	Process Date	Gross Income (Box 2)	Federal Tax Withheld (Box 7A)	Over Withheld Tax Repaid (Box 9)	Withholding Credit (Box 10)
MICROSOFT CORP COM	594918104	03/11/2021	179.20	26.88		26.88
		06/10/2021	179.20	26.88		26.88
		09/09/2021	179.20	26.88		26.88
		12/09/2021	198.40	29.76		29.76
			736.00	110.40		110.40
NIKE INC CL B	654106103	04/01/2021	34.93	5.24		5.24
		07/01/2021	34.93	5.24		5.24
		10/01/2021	34.93	5.24		5.24
			104.79	15.72		15.72
NVIDIA CORP COM	67066G104	03/31/2021	11.52	1.73		1.73
		07/01/2021	11.52	1.73		1.73
		09/23/2021	11.52	1.73		1.73
		12/23/2021	11.52	1.73		1.73
			46.08	6.92		6.92
STARBUCKS CORP COM	855244109	03/05/2021	27.00	4.05		4.05
		05/28/2021	27.00	4.05		4.05
		08/27/2021	27.00	4.05		4.05
			81.00	12.15		12.15
VISA INC COM CL A	92826C839	03/01/2021	39.04	5.86		5.86
		06/01/2021	39.04	5.86		5.86
		09/01/2021	39.04	5.86		5.86
		12/07/2021	45.75	6.86		6.86
			162.87	24.44		24.44
<b>Section 01 Total</b>			<b>2,768.27</b>	<b>415.29</b>	<b>0.00</b>	<b>415.29</b>
<b>Chapter 3 Total</b>			<b>2,768.27</b>	<b>415.29</b>	<b>0.00</b>	<b>415.29</b>

**0 0 0 0 1 1 7 3 4 1** UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code <b>52</b>	<b>2</b> Gross income 2,768.00	<b>3</b> Chapter indicator. Enter "3" or "4" <b>3</b>	<b>3a</b> Exemption code <b>00</b>	<b>4a</b> Exemption code <b>15</b>	<b>13e</b> Recipient's U.S. TIN, if any <b>Not provided</b>	<b>13f</b> Ch. 3 status code <b>10</b>	<b>13g</b> Ch. 4 status code <b>31</b>
<b>5</b> Withholding allowance <b>0.00</b>	<b>6</b> Net income <b>0.00</b>	<b>3b</b> Tax rate .15.00	<b>4b</b> Tax rate 0.00	<b>13h</b> Recipient's GIIN <b>N/A</b>	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code <b>11</b>	
<b>7a</b> Federal tax withheld <b>415.00</b>	<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>13k</b> Recipient's account number <b>0AC319900</b>			
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>	<b>8</b> Tax withheld by other agents <b>0.00</b>			<b>13l</b> Recipient's date of birth (YYYYMMDD) <b>N/A</b>			
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) <b>0.00</b>	<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) <b>415.00</b>			<b>14a</b> Primary Withholding Agent's Name (if applicable)			
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions) <b>0.00</b>	<b>12a</b> Withholding agent's EIN <b>132741729</b>	<b>12b</b> Ch. 3 status code <b>15</b>	<b>12c</b> Ch. 4 status code <b>01</b>	<b>14b</b> Primary Withholding Agent's EIN	<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>		
<b>12d</b> Withholding agent's name <b>PERSHING LLC</b>				<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>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15d</b> Intermediary or flow-through entity's name			
<b>12f</b> Country code <b>US</b>				<b>15e</b> Intermediary or flow-through entity's GIIN			
<b>12g</b> Foreign tax identification number, if any				<b>15f</b> Country code	<b>15g</b> Foreign tax identification number, if any		
<b>12h</b> Address (number and street) <b>ONE PERSHING PLAZA</b>				<b>15h</b> Address (number and street)			
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>JERSEY CITY, NJ 07399</b>				<b>16a</b> Payer's name		<b>16b</b> Payer's TIN	
<b>13a</b> Recipient's name <b>THE WILSON FAMILY SUPERANNUATION</b>				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>13b</b> Recipient's country code <b>AS</b>				<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) <b>FUND UAD 06/25/08 L J WILSON &amp; S G WILSON TTEES</b>							
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code <b>9 GROS MONT GLADE AUSTRALIND WA 6233 AUSTRALIA</b>							

(keep for your records)

**0000117341** UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code <b>52</b>	<b>2</b> Gross income 2,768.00	<b>3</b> Chapter indicator. Enter "3" or "4" <b>3</b>	<b>3a</b> Exemption code <b>00</b>	<b>4a</b> Exemption code <b>15</b>	<b>13e</b> Recipient's U.S. TIN, if any <b>Not provided</b>	<b>13f</b> Ch. 3 status code <b>10</b>	<b>13g</b> Ch. 4 status code <b>31</b>
<b>5</b> Withholding allowance <b>0.00</b>		<b>3b</b> Tax rate .15.00	<b>4b</b> Tax rate 0.00		<b>13h</b> Recipient's GIIN <b>N/A</b>	<b>13i</b> Recipient's foreign tax identification number, if any	<b>13j</b> LOB code <b>11</b>
<b>6</b> Net income <b>0.00</b>		<b>7a</b> Federal tax withheld <b>415.00</b>			<b>13k</b> Recipient's account number <b>0AC319900</b>		
<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>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>			<b>13l</b> Recipient's date of birth (YYYYMMDD) <b>N/A</b>		
<b>8</b> Tax withheld by other agents <b>0.00</b>		<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( <b>0.00</b> )			<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9) <b>415.00</b>		<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions) <b>0.00</b>			<b>14b</b> Primary Withholding Agent's EIN		<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>
<b>12a</b> Withholding agent's EIN <b>132741729</b>	<b>12b</b> Ch. 3 status code <b>15</b>	<b>12c</b> Ch. 4 status code <b>01</b>		<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>12d</b> Withholding agent's name <b>PERSHING LLC</b>		<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)			<b>15d</b> Intermediary or flow-through entity's name		
<b>12f</b> Country code <b>US</b>	<b>12g</b> Foreign tax identification number, if any		<b>12h</b> Address (number and street) <b>ONE PERSHING PLAZA</b>		<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code <b>JERSEY CITY,NJ 07399</b>		<b>12j</b> City or town, state or province, country, ZIP or foreign postal code <b>9 GROSOMT GLADE AUSTRALIND WA 6233 AUSTRALIA</b>			<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any
<b>13a</b> Recipient's name <b>THE WILSON FAMILY SUPERANNUATION</b>		<b>13b</b> Recipient's country code <b>AS</b>		<b>15h</b> Address (number and street)		<b>15i</b> City or town, state or province, country, ZIP or foreign postal code	
<b>13c</b> Address (number and street) <b>FUND UAD 06/25/08 L J WILSON &amp; S G WILSON TTEES</b>		<b>13d</b> City or town, state or province, country, ZIP or foreign postal code <b>9 GROSOMT GLADE AUSTRALIND WA 6233 AUSTRALIA</b>			<b>16a</b> Payer's name		
<b>16a</b> Payer's name <b>ONE PERSHING PLAZA</b>		<b>16b</b> Payer's TIN		<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.		<b>17c</b> Name of state			

## 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
<b>01</b>	Interest paid by U.S. obligors—general
<b>02</b>	Interest paid on real property mortgages
<b>03</b>	Interest paid to controlling foreign corporations
<b>04</b>	Interest paid by foreign corporations
<b>05</b>	Interest on tax-free covenant bonds
<b>22</b>	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
<b>29</b>	Deposit interest
<b>30</b>	Original issue discount (OID)
<b>31</b>	Short-term OID
<b>33</b>	Substitute payment—interest
<b>51</b>	Interest paid on certain actively traded or publicly offered securities <sup>1</sup>
<b>54</b>	Substitute payments—interest from certain actively traded or publicly offered securities <sup>1</sup>
<b>06</b>	Dividends paid by U.S. corporations—general
<b>07</b>	Dividends qualifying for direct dividend rate
<b>08</b>	Dividends paid by foreign corporations
<b>34</b>	Substitute payment—dividends
<b>40</b>	Other dividend equivalents under IRC section 871(m) (formerly 871(f))
<b>52</b>	Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>
<b>53</b>	Substitute payments—dividends from certain actively traded or publicly offered securities <sup>1</sup>
<b>09</b>	Capital gains
<b>10</b>	Industrial royalties
<b>11</b>	Motion picture or television copyright royalties
<b>12</b>	Other royalties (for example, copyright, software, broadcasting, endorsement payments)
<b>13</b>	Royalties paid on certain publicly offered securities <sup>1</sup>
<b>14</b>	Real property income and natural resources royalties
<b>15</b>	Pensions, annuities, alimony, and/or insurance premiums
<b>16</b>	Scholarship or fellowship grants
<b>17</b>	Compensation for independent personal services <sup>2</sup>
<b>18</b>	Compensation for dependent personal services <sup>2</sup>
<b>19</b>	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
- 28 Gambling winnings<sup>3</sup>
- 32 Notional principal contract income<sup>4</sup>
- Other**
- 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

**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
- 09 Territory FI 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**

- 03 Territory FI—treated as U.S. Person
- 04 Territory FI—not treated as U.S. Person
- 05 U.S. branch—treated as U.S. Person
- 06 U.S. branch—not treated as U.S. Person
- 07 U.S. branch—ECI presumption applied
- 08 Partnership other than Withholding Foreign 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).

<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.



**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

**Pooled Reporting Codes<sup>10</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>11</sup>
- 40 Passive NFFE reported by FFI<sup>12</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>13</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

<sup>10</sup> 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.

<sup>11</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>12</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>13</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.