

## Form 1042-S

Department of the Treasury  
Internal Revenue Service

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

Information about Form 1042-S and its separate instructions is at [www.irs.gov/form1042s](http://www.irs.gov/form1042s)0003187535 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

Copy B  
for Recipient

2021

1 Income code <b>06</b>	2 Gross income <b>73.00</b>	3 Chapter indicator. Enter "3" or "4" <b>3</b>	3e Recipient's U.S. TIN, if any	13f Ch. 3 status code <b>10</b>							
		3a Exemption code <b>00</b>	4a Exemption code <b>15</b>	13g Ch. 4 status code <b>31</b>							
		3b Tax rate <b>30.0</b>	4b Tax rate <b>0.0</b>	13h Recipient's GIIN							
5 Withholding allowance			13i Recipient's foreign tax identification number, if any <b>983533448</b>	13j LOB code							
6 Net income			13k Recipient's account number <b>U7067591</b>								
7a Federal tax withheld <b>0.00</b>			13l Recipient's date of birth (YYYYMMDD) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied <input type="checkbox"/>											
7c Check if withholding occurred in a subsequent year with respect to a partnership interest <input type="checkbox"/>											
8 Tax withheld by other agents <b>22.00</b>			14a Primary Withholding Agent's Name (if applicable) <b>Interactive Brokers LLC</b>								
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures			14b Primary Withholding Agent's EIN <b>13-3863700</b>	15 Check if pro-rata basis reporting <input type="checkbox"/>							
10 Total withholding credit <b>22.00</b>			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code							
11 Tax paid by withholding agent (amounts not withheld)				15c Ch. 4 status code							
12a Withholding agent's EIN <b>98-0243444</b>	12b Ch. 3 status code <b>12</b>	12c Ch. 4 status code <b>07</b>	15d Intermediary or flow-through entity's name								
12d Withholding agent's name <b>Interactive Brokers Australia Pty Ltd.</b>			15e Intermediary or flow-through entity's GIIN								
12e Withholding agent's Global Intermediary Identification Number (GIIN) <b>EBGSBF.00011.ME.036</b>			15f Country code	15g Foreign taxpayer identification number, if any							
12f Country code <b>AS</b>	12g Foreign taxpayer identification number, if any <b>98166929568</b>		15h Address (number and street)								
12h Address (number and street) <b>Two Pickwick Plaza</b>			15i City or town, state or province, country, ZIP or foreign postal code								
12i City or town, state or province, country, ZIP or foreign postal code <b>Greenwich, CT, USA, 06830</b>			16a Payer's name	16b Payer's TIN							
13a Recipient's name <b>The trustee for Yolo Superannuation Fund</b>	13b Recipient's country code <b>AS</b>		16c Payer's GIIN	16d Ch. 3 status code							
13c Address (number and street) <b>45 DUDLEY STREET PAGEWOOD</b>			17a State income tax withheld	17b Payer's state tax no.							
13d City or town, state or province, country, ZIP or foreign postal code <b>SYDNEY, AU-NSW, Australia, 2035</b>				17c Name of state							

Form 1042-S (2021)

## U.S. Income Tax Filing Requirements

Generally, 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 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 [IRS.gov](http://IRS.gov), at any United States 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 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes à [IRS.gov](http://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 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en [IRS.gov](http://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 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können unter [IRS.gov](http://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.

## Form 1042-S

Department of the Treasury  
Internal Revenue Service

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

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2021

OMB No. 1545-0096

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for RecipientAttach to any Federal tax return  
you file

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	10			
		3a	Exemption code	00	4a	Exemption code	15			13g	Ch. 4 status code	31			
06		73.00		3b	Tax rate	30.0	4b	Tax rate	0.0	13h	Recipient's GIIN	13i	Recipient's foreign tax identification number, if any	13j	LOB code
													983533448		
5	Withholding allowance														
6	Net income														
7a	Federal tax withheld												0.00		
7b	Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied												<input type="checkbox"/>		
7c	Check if withholding occurred in a subsequent year with respect to a partnership interest												<input type="checkbox"/>		
8	Tax withheld by other agents												22.00		
9	Overwithheld tax repaid to recipient pursuant to adjustment procedures														
10	Total withholding credit												22.00		
11	Tax paid by withholding agent (amounts not withheld)														
12a	Withholding agent's EIN	12b	Ch. 3 status code	12	12c	Ch. 4 status code	07	14a	Primary Withholding Agent's Name (if applicable)	Interactive Brokers LLC					
98-0243444								14b	Primary Withholding Agent's EIN	15	Check if pro-rata basis reporting	<input type="checkbox"/>			
									13-3863700						
12d	Withholding agent's name												Interactive Brokers Australia Pty Ltd.		
12e	Withholding agent's Global Intermediary Identification Number (GIIN)												EBGSBF.00011.ME.036		
12f	Country code	12g	Foreign taxpayer identification number, if any	AS	98166929568	15a	Intermediary or flow-through entity's EIN, if any	15b	Ch. 3 status code	15c	Ch. 4 status code				
12h	Address (number and street)												Two Pickwick Plaza		
12i	City or town, state or province, country, ZIP or foreign postal code												Greenwich, CT, USA, 06830		
13a	Recipient's name						13b	Recipient's country code	AS	17a	State income tax withheld	17b	Payer's state tax no.	17c	Name of state
	The trustee for Yolo Superannuation Fund														
13c	Address (number and street)												45 DUDLEY STREET PAGEWOOD		
13d	City or town, state or province, country, ZIP or foreign postal code												SYDNEY, AU-NSW, Australia, 2035		

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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
	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 <sup>1</sup>
	54	Substitute payments-interest from certain actively traded or publicly offered securities <sup>1</sup>
Dividend	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 U.S. source dividend equivalents under IRC section 871(m) (formerly 871(i))
	52	Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>
	53	Substitute payments-dividends from certain actively traded or publicly offered securities <sup>1</sup>
	09	Capital gains
	10	Industrial royalties
	11	Motion picture or television copyright royalties
Other	12	Other royalties (e.g., copyright, software, broadcasting, endorsement payments)
	13	Royalties paid on certain publicly offered securities <sup>1</sup>
	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 <sup>2</sup>
	18	Compensation for dependent personal services <sup>2</sup>
	19	Compensation for teaching <sup>2</sup>
	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>

Other	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

## Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 0.0).

## Code Authority for Exemption

## Chapter 3

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 a 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(i)
24	Exempt under section 892

## Chapter 4

13	Grandfathered payment
14	Effectively connected income
15	Payee not subject to chapter 4 withholding
16	Excluded nonfinancial payment
17	Foreign Entity that assumes primary withholding responsibility
18	U.S. Payees-of participating FFI or registered 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

<sup>1</sup> 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.<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 non-consenting 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 the "tax not deposited with IRS pursuant to escrow procedure" box. You must instead check box 3 and complete box 3b.

## Form 1042-S

Department of the Treasury  
Internal Revenue Service

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

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OMB No. 1545-0096

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for RecipientAttach to any state tax return  
you file

2021

1 Income code <b>06</b>	2 Gross income <b>73.00</b>	3 Chapter indicator. Enter "3" or "4" <b>3</b>	3a Exemption code <b>00</b>	4a Exemption code <b>15</b>	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code <b>10</b>	13g Ch. 4 status code <b>31</b>								
5 Withholding allowance					13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any <b>983533448</b>	13j LOB code								
6 Net income					13k Recipient's account number <b>U7067591</b>										
7a Federal tax withheld <b>0.00</b>					13l Recipient's date of birth (YYYYMMDD) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied <input type="checkbox"/>					14a Primary Withholding Agent's Name (if applicable) <b>Interactive Brokers LLC</b>										
7c Check if withholding occurred in a subsequent year with respect to a partnership interest <input type="checkbox"/>					14b Primary Withholding Agent's EIN <b>13-3863700</b>										
8 Tax withheld by other agents <b>22.00</b>					15 Check if pro-rata basis reporting <input type="checkbox"/>										
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures					15a Intermediary or flow-through entity's EIN, if any										
10 Total withholding credit <b>22.00</b>					15b Ch. 3 status code										
11 Tax paid by withholding agent (amounts not withheld)					15c Ch. 4 status code										
12a Withholding agent's EIN <b>98-0243444</b>					15d Intermediary or flow-through entity's name										
12b Ch. 3 status code <b>12</b>					15e Intermediary or flow-through entity's GIIN										
12c Ch. 4 status code <b>07</b>					15f Country code										
12d Withholding agent's name <b>Interactive Brokers Australia Pty Ltd.</b>					15g Foreign taxpayer identification number, if any										
12e Withholding agent's Global Intermediary Identification Number (GIIN) <b>EBGSBF.00011.ME.036</b>					15h Address (number and street)										
12f Country code <b>AS</b>					15i City or town, state or province, country, ZIP or foreign postal code										
12g Foreign taxpayer identification number, if any <b>98166929568</b>					16a Payer's name										
12h Address (number and street) <b>Two Pickwick Plaza</b>					16b Payer's TIN										
12i City or town, state or province, country, ZIP or foreign postal code <b>Greenwich, CT, USA, 06830</b>					16c Payer's GIIN										
13a Recipient's name <b>The trustee for Yolo Superannuation Fund</b>					16d Ch. 3 status code										
13b Recipient's country code <b>AS</b>					16e Ch. 4 status code										
13c Address (number and street) <b>45 DUDLEY STREET PAGEWOOD</b>					17a State income tax withheld										
13d City or town, state or province, country, ZIP or foreign postal code <b>SYDNEY, AU-NSW, Australia, 2035</b>					17b Payer's state tax no.										
					17c Name of state										

Form 1042-S (2021)

## Explanation of Codes (continued)

## Type of Recipient, Withholding Agent, or Intermediary

## 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
- 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
- 34 U.S. Withholding Agent-Foreign branch of FI
- 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-Non-Registering 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 Non-consenting 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.

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Department of the Treasury  
Internal Revenue Service

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OMB No. 1545-0096

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2021

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	10				
06		76.00	3a	Exemption code	00	4a	Exemption code	15	13g	Ch. 4 status code	31				
			3b	Tax rate	15.0	4b	Tax rate	0.0	13h	Recipient's GIIN	13i	Recipient's foreign tax identification number, if any	13j	LOB code	
												983533448		03	
5	Withholding allowance														
6	Net income														
7a	Federal tax withheld 0.00														
7b	Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied <input type="checkbox"/>														
7c	Check if withholding occurred in a subsequent year with respect to a partnership interest <input type="checkbox"/>														
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9	Overwithheld tax repaid to recipient pursuant to adjustment procedures														
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12a	Withholding agent's EIN	12b	Ch. 3 status code	12c	Ch. 4 status code										
	98-0243444		12		07										
12d	Withholding agent's name Interactive Brokers Australia Pty Ltd.														
12e	Withholding agent's Global Intermediary Identification Number (GIIN) EBGSBF.00011.ME.036														
12f	Country code	12g	Foreign taxpayer identification number, if any												
	AS		98166929568												
12h	Address (number and street) Two Pickwick Plaza														
12i	City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830														
13a	Recipient's name					13b	Recipient's country code								
	The trustee for Yolo Superannuation Fund						AS								
13c	Address (number and street) 45 DUDLEY STREET PAGEWOOD														
13d	City or town, state or province, country, ZIP or foreign postal code SYDNEY, AU-NSW, Australia, 2035														
13e Recipient's U.S. TIN, if any												13f Ch. 3 status code 10			
13g Ch. 4 status code 31															
13h Recipient's GIIN												13i Recipient's foreign tax identification number, if any 983533448		13j LOB code 03	
13k Recipient's account number U7067591															
13l Recipient's date of birth (YYYYMMDD)															
14a Primary Withholding Agent's Name (if applicable) Interactive Brokers LLC															
14b Primary Withholding Agent's EIN 13-3863700												15 Check if pro-rata basis reporting <input type="checkbox"/>			
15a Intermediary or flow-through entity's EIN, if any												15b Ch. 3 status code		15c Ch. 4 status code	
15d Intermediary or flow-through entity's name															
15e Intermediary or flow-through entity's GIIN															
15f Country code												15g Foreign taxpayer identification number, if any			
15h Address (number and street)															
15i City or town, state or province, country, ZIP or foreign postal code															
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	

Form 1042-S (2021)

## U.S. Income Tax Filing Requirements

Generally, 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 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 [IRS.gov](http://IRS.gov), at any United States 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 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes à [IRS.gov](http://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 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en [IRS.gov](http://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 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können unter [IRS.gov](http://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.

## Form 1042-S

Department of the Treasury  
Internal Revenue Service

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

Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s

0003187536 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

2021

OMB No. 1545-0096

Copy C  
for RecipientAttach to any Federal tax return  
you file

1 Income code <b>06</b>	2 Gross income <b>76.00</b>	3 Chapter indicator. Enter "3" or "4" <b>3a</b> Exemption code <b>00</b> <b>3b</b> Tax rate <b>15.0</b>	3 <b>4a</b> Exemption code <b>15</b> <b>4b</b> Tax rate <b>0.0</b>	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code <b>10</b> 13g Ch. 4 status code <b>31</b>								
5 Withholding allowance	6 Net income	13h Recipient's GIIN			13i Recipient's foreign tax identification number, if any <b>983533448</b>								
7a Federal tax withheld <b>0.00</b>	7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied <input type="checkbox"/>	13k Recipient's account number <b>U7067591</b>			13j LOB code <b>03</b>								
7c Check if withholding occurred in a subsequent year with respect to a partnership interest <input type="checkbox"/>	8 Tax withheld by other agents <b>11.00</b>	13l Recipient's date of birth (YYYYMMDD) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures	10 Total withholding credit <b>11.00</b>	14a Primary Withholding Agent's Name (if applicable) <b>Interactive Brokers LLC</b>											
11 Tax paid by withholding agent (amounts not withheld)	12a Withholding agent's EIN <b>98-0243444</b>	12b Ch. 3 status code <b>12</b>	12c Ch. 4 status code <b>07</b>	14b Primary Withholding Agent's EIN <b>13-3863700</b>	15 Check if pro-rata basis reporting <input type="checkbox"/>								
12d Withholding agent's name <b>Interactive Brokers Australia Pty Ltd.</b>	12e Withholding agent's Global Intermediary Identification Number (GIIN) <b>EBGSBF.00011.ME.036</b>	15a Intermediary or flow-through entity's EIN, if any			15b Ch. 3 status code 15c Ch. 4 status code								
12f Country code <b>AS</b>	12g Foreign taxpayer identification number, if any <b>98166929568</b>	15d Intermediary or flow-through entity's name											
12h Address (number and street) <b>Two Pickwick Plaza</b>	12i City or town, state or province, country, ZIP or foreign postal code <b>Greenwich, CT, USA, 06830</b>	15e Intermediary or flow-through entity's GIIN											
13a Recipient's name <b>The trustee for Yolo Superannuation Fund</b>	13b Recipient's country code <b>AS</b>	15f Country code			15g Foreign taxpayer identification number, if any								
13c Address (number and street) <b>45 DUDLEY STREET PAGEWOOD</b>	13d City or town, state or province, country, ZIP or foreign postal code <b>SYDNEY, AU-NSW, Australia, 2035</b>	15h Address (number and street)											
		15i City or town, state or province, country, ZIP or foreign postal code											
		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								

Form 1042-S (2021)

## 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 <sup>1</sup>	
54 Substitute payments-interest from certain actively traded or publicly offered securities <sup>1</sup>	
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 U.S. source dividend equivalents under IRC section 871(m) (formerly 871(i))	
52 Dividends paid on certain actively traded or publicly offered securities <sup>1</sup>	
53 Substitute payments-dividends from certain actively traded or publicly offered securities <sup>1</sup>	
09 Capital gains	
10 Industrial royalties	
11 Motion picture or television copyright royalties	
12 Other royalties (e.g., copyright, software, broadcasting, endorsement payments)	
13 Royalties paid on certain publicly offered securities <sup>1</sup>	
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 <sup>2</sup>	
18 Compensation for dependent personal services <sup>2</sup>	
19 Compensation for teaching <sup>2</sup>	
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>  
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 boxes 3b and 4b is 0.0).

Code	Authority for Exemption
Chapter 3	
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 a 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(i)	
24 Exempt under section 892	
Chapter 4	
13 Grandfathered payment	
14 Effectively connected income	
15 Payee not subject to chapter 4 withholding	
16 Excluded nonfinancial payment	
17 Foreign Entity that assumes primary withholding responsibility	
18 U.S. Payees-of participating FFI or registered 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	

<sup>1</sup> 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.

<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 non-consenting 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 the "tax not deposited with IRS pursuant to escrow procedure" box. You must instead check box 3 and complete box 3b.

## Form 1042-S

Department of the Treasury  
Internal Revenue Service

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

Information about Form 1042-S and its separate instructions is at [www.irs.gov/form1042s](http://www.irs.gov/form1042s)0003187536 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

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for RecipientAttach to any state tax return  
you file

2021

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	10			
		3a	Exemption code	00	4a	Exemption code	15			13g	Ch. 4 status code	31			
	06		76.00	3b	Tax rate	15.0	4b	Tax rate	0.0	13h	Recipient's GIIN	13i	Recipient's foreign tax identification number, if any	13j	LOB code
													983533448		03
5	Withholding allowance														
6	Net income														
7a	Federal tax withheld												0.00		
7b	Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied												<input type="checkbox"/>		
7c	Check if withholding occurred in a subsequent year with respect to a partnership interest												<input type="checkbox"/>		
8	Tax withheld by other agents												11.00		
9	Overwithheld tax repaid to recipient pursuant to adjustment procedures														
10	Total withholding credit												11.00		
11	Tax paid by withholding agent (amounts not withheld)														
12a	Withholding agent's EIN			12b	Ch. 3 status code			12c	Ch. 4 status code						
	98-0243444				12				07						
12d	Withholding agent's name												Interactive Brokers Australia Pty Ltd.		
12e	Withholding agent's Global Intermediary Identification Number (GIIN)												EBGSBF.00011.ME.036		
12f	Country code			12g	Foreign taxpayer identification number, if any										
	AS				98166929568										
12h	Address (number and street)												Two Pickwick Plaza		
12i	City or town, state or province, country, ZIP or foreign postal code												Greenwich, CT, USA, 06830		
13a	Recipient's name					13b	Recipient's country code								
	The trustee for Yolo Superannuation Fund						AS								
13c	Address (number and street)												45 DUDLEY STREET PAGEWOOD		
13d	City or town, state or province, country, ZIP or foreign postal code												SYDNEY, AU-NSW, Australia, 2035		
13e	Recipient's U.S. TIN, if any														
13f	Ch. 3 status code												10		
13g	Ch. 4 status code												31		
13h	Recipient's GIIN					13i	Recipient's foreign tax identification number, if any					13j		LOB code	
							983533448							03	
13k	Recipient's account number												U7067591		
13l	Recipient's date of birth (YYYYMMDD)														
14a	Primary Withholding Agent's Name (if applicable)												Interactive Brokers LLC		
14b	Primary Withholding Agent's EIN					15	Check if pro-rata basis reporting					<input type="checkbox"/>			
	13-3863700														
15a	Intermediary or flow-through entity's EIN, if any					15b	Ch. 3 status code					15c		Ch. 4 status code	
15d	Intermediary or flow-through entity's name														
15e	Intermediary or flow-through entity's GIIN														
15f	Country code					15g	Foreign taxpayer identification number, if any								
15h	Address (number and street)														
15i	City or town, state or province, country, ZIP or foreign postal code														
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	

Form 1042-S (2021)

## Explanation of Codes (continued)

## Type of Recipient, Withholding Agent, or Intermediary

## 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
- 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
- 34 U.S. Withholding Agent-Foreign branch of FI
- 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-Non-Registering 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 Non-consenting 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.