

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/form1042s0002646005 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

Copy B
for Recipient

2020

1 Income code 06	2 Gross income 241.00	3 Chapter indicator. Enter "3" or "4" 3	3e 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
		3b Tax rate 15.0	4b Tax rate 0.0	13h Recipient's GIIN
5 Withholding allowance			13i Recipient's foreign tax identification number, if any 983533448	13j LOB code 03
6 Net income			13k Recipient's account number U7067591	
7a Federal tax withheld 0.00			13l Recipient's date of birth (YYYYMMDD) <div></div>	
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 36.00			14a Primary Withholding Agent's Name (if applicable) Interactive Brokers LLC	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures			14b Primary Withholding Agent's EIN 13-3863700	15 Check if pro-rata basis reporting <input type="checkbox"/>
10 Total withholding credit 36.00			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code 15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld)			15d Intermediary or flow-through entity's name	
12a Withholding agent's EIN 98-0243444	12b Ch. 3 status code 12	12c Ch. 4 status code 07	15e Intermediary or flow-through entity's GIIN	
12d Withholding agent's name Interactive Brokers Australia Pty Ltd.			15f Country code	15g Foreign taxpayer identification number, if any
12e Withholding agent's Global Intermediary Identification Number (GIIN) EBGSBF.00011.ME.036			15h Address (number and street)	
12f Country code AS	12g Foreign taxpayer identification number, if any 98166929568		15i City or town, state or province, country, ZIP or foreign postal code	
12h Address (number and street) Two Pickwick Plaza			16a Payer's name	16b Payer's TIN
12i City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830			16c Payer's GIIN	16d Ch. 3 status code 16e Ch. 4 status code
13a Recipient's name The trustee for Yolo Superannuation Fund	13b Recipient's country code AS		17a State income tax withheld	17b Payer's state tax no. 17c Name of state
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				

Form 1042-S (2020)

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, 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 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 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 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.

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0002646005 UNIQUE FORM IDENTIFIER

☐ AMENDED☐ AMENDMENT NO.

2020

OMB No. 1545-0096

Copy C
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		241.00	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
													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 36.00												
9	Overwithheld tax repaid to recipient pursuant to adjustment procedures												
10	Total withholding credit 36.00												
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) EGBSBF.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												

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Explanation of Codes

Box 1. Income code.

Code	Types of Income
01	Interest paid by U.S. obligors-general
02	Interest paid on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations
05	Interest on tax-free covenant bonds
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
29	Deposit interest
30	Original issue discount (OID)
31	Short-term OID
33	Substitute payment-interest
51	Interest paid on certain actively traded or publicly offered securities ¹
54	Substitute payments-interest from certain actively traded or publicly offered securities ¹
06	Dividends paid by U.S. corporations-general
07	Dividends qualifying for direct dividend rate
08	Dividends paid by foreign corporations
34	Substitute payment-dividends
40	Other U.S. source dividend equivalents under IRC section 871(m) (formerly 871(i))
52	Dividends paid on certain actively traded or publicly offered securities ¹
53	Substitute payments-dividends from certain actively traded or publicly offered securities ¹
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 ¹
14	Real property income and natural resources royalties
15	Pensions, annuities, alimony, and/or insurance premiums
16	Scholarship or fellowship grants
17	Compensation for independent personal services ²
18	Compensation for dependent personal services ²
19	Compensation for teaching ²
20	Compensation during studying and training ²
23	Gross income-Other
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 ³

32 Notional principal contract income⁴
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 agreement⁵
43 Earnings as an artist or athlete-central withholding agreement⁵
44 Specified Federal procurement payments
50 Income previously reported under escrow procedure⁶
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 (other than portfolio interest)
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)
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 ⁷
20	Dormant account ⁸
21	Other-payment not subject to chapter 4 withholding

¹ This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.

² If compensation that otherwise would be covered under Income Codes 17 through 20 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

³ Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under Gambling winnings (Income Code 28) in Pub. 515.

⁴ Use appropriate Interest Income Code for embedded interest in a notional principal contract.

⁵ Income Code 43 should only be used if Letter 4492, Venue Notification has been issued by the Internal Revenue Service (otherwise use Income Code 42 for earnings as an artist or athlete). If Income Code 42 or 43 is used, Recipient Code 22 (artist or athlete) should be used instead of Recipient Code 16 (individual), 15 (corporation), or 08 (partnership other than withholding foreign partnership).

⁶ Use only to report gross income the tax for which is being deposited in the current year because such tax was previously escrowed for chapters 3 and 4 and the withholding agent previously reported the gross income in a prior year and checked the box to report the tax as not deposited under the escrow procedure. See the instructions to this form for further explanation.

⁷ 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.

⁸ 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.

⁹ This code should only be used if the income paid is not subject to withholding under chapter 4 pursuant to Regulations section 1.1473-1(a)(4)(vii).

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for RecipientAttach to any state tax return
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2020

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		3a	Exemption code	00	4a	Exemption code	15		13g	Ch. 4 status code	31
	06		241.00	3b	Tax rate	15.0	4b	Tax rate			
5	Withholding allowance										
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7a	Federal tax withheld 0.00										
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Explanation of Codes (continued)

Type of Recipient, Withholding Agent, or Intermediary

Chapter 3 Status Codes

- 01 U.S. Withholding Agent-FI
- 02 U.S. Withholding Agent-Other
- 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 Government or 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

Pooled Reporting Codes¹⁰

- 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 Limited Branch treated as Nonparticipating FFI
- 18 Limited FFI treated as Nonparticipating FFI
- 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 Account¹¹
- 40 Passive NFFE reported by FFI¹²
- 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-General¹³

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

¹⁰ These codes should only be used by a QI, QSL, WP, or WT.¹¹ 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.¹² 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.¹³ 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.