

**Recipient's Name and Address:**

DAVIDSON SUPERANNUATION FUND
 UAD 06/22/12
 DAVIDSON SUPER INVEST PTY LTD
 TTEE AMD 11/13/13
 93 TUKARA ROAD
 SOUTH PENRITH NSW 2750 AUSTRALIA

Your Investment Professional:

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-372131

Important Tax Document – Please Read Carefully

Dear Investor:

We are pleased to provide you the following 2020 Form 1042-S Tax Information Statement. Please note that there were no updates to the 2020 Form 1042-S.

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 be provided in the Amount Refunded Column in the reclassification section of the 2020 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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2020 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: DAVIDSON SUPERANNUATION FUND
 Box 13B. Recipient's Country Code: AS
 Box 13C. Recipient's Address (number and street):
 UAD 06/22/12
 DAVIDSON SUPER INVEST PTY LTD
 Box 13D. Recipient's City or town, state or province, country, ZIP:
 TTEE AMD 11/13/13
 93 TUKARA ROAD
 SOUTH PENRITH NSW 2750 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 GIIN: N/A
 Box 13I. Recipient's Foreign Tax ID: 36141729515
 Box 13K. Recipient Account Number: OAC-372131
 Box 13J. LOB Code: 11
 Box 13L. Recipient's DOB (YYYY/MM/DD): N/A

2020 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 Tax Rate (Box 3B)	Chapter 3 Exemption Code (Box 3A)	Chapter 4 Tax Rate (Box 4B)	Chapter 4 Exemption Code (Box 4A)	Gross Income (Box 2)	U.S. Federal Tax Withheld (Box 7A & Box 10)
01	06	Dividends paid by U.S. corporations	15.00%	00	0.00%	15	761.00	114.00
Chapter 3 Totals							761.00	114.00
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.								

2020 Tax Information Statement

Recipient's Name: DAVIDSON SUPERANNUATION FUND
UAD 06/22/12

Account Number: OAC-372131

2020 Form 1042-S

TRANSACTION DETAILS

Chapter 3

Section 01 - Income Code 06: Dividends paid by U.S. corporations, Tax Rate: 15.00%, Exemption Code 00: No exemption

Description	CUSIP	Process Date	Gross Income (Box 2)	U.S. Federal Tax Withheld (Box 7A & Box 10)
APPLE INC COM	037833100	02/13/2020	155.54	23.33
		05/14/2020	165.64	24.85
		08/13/2020	165.64	24.85
		11/12/2020	165.64	24.85
			652.46	97.88
MICROCHIP TECHNOLOGY INC COM	595017104	03/06/2020	13.95	2.09
		06/04/2020	13.97	2.10
		09/04/2020	13.98	2.10
		12/04/2020	14.00	2.10
			55.90	8.39
VANECK VECTORS ETF TR GOLD MINERS ETF	92189F106	12/28/2020	10.44	1.57
XEROX HLDGS CORP COM NEW	98421M106	01/31/2020	10.50	1.58
		04/30/2020	10.50	1.58
		07/31/2020	10.50	1.58
		10/30/2020	10.50	1.58
			42.00	6.32
Section 01 Total			760.80	114.16
Chapter 3 Total			760.80	114.16

Form **1042-S**Department of the Treasury
Internal Revenue Service**Foreign Person's U.S. Source Income Subject to Withholding**► Go to www.irs.gov/Form1042S for instructions and the latest information.**2020**

OMB No. 1545-0096

Copy B
for Recipient

0 0 0 0 1 0 7 8 5 3

UNIQUE FORM IDENTIFIER

AMENDED

AMENDMENT NO.

1 Income code 06	2 Gross income 761.00	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any Not provided		13f Ch. 3 status code 10	
		3a Exemption code 00	4a Exemption code 15			13g Ch. 4 status code 31	
		3b Tax rate .15.00	4b Tax rate .00.00	13h Recipient's GIIN N/A		13i Recipient's foreign tax identification number, if any 36141729515	
5 Withholding allowance 0.00				13j LOB code 11			
6 Net income 0.00							
7a Federal tax withheld 114.00				13k Recipient's account number 0AC372131			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				13l Recipient's date of birth (YYYYMMDD) N/A			
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
8 Tax withheld by other agents 0.00				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN			
10 Total withholding credit (combine boxes 7a, 8, and 9) 114.00				15 Check if pro-rata basis reporting <input type="checkbox"/>			
11 Tax paid by withholding agent (amounts not withheld) (see instructions) 0.00				15a Intermediary or flow-through entity's EIN, if any			
12a Withholding agent's EIN 132741729		12b Ch. 3 status code 15		12c Ch. 4 status code 01		15b Ch. 3 status code	
12d Withholding agent's name PERSHING LLC				15c Ch. 4 status code			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15d Intermediary or flow-through entity's name			
12f Country code US				15e Intermediary or flow-through entity's GIIN			
12g Foreign tax identification number, if any				15f Country code			
12h Address (number and street) ONE PERSHING PLAZA				15g Foreign tax identification number, if any			
12i City or town, state or province, country, ZIP or foreign postal code JERSEY CITY,NJ 07399				15h Address (number and street)			
13a Recipient's name DAVIDSON SUPERANNUATION FUND				15i City or town, state or province, country, ZIP or foreign postal code			
13b Recipient's country code AS				16a Payer's name			
13c Address (number and street) UAD 06/22/12 DAVIDSON SUPER INVEST PTY LTD				16b Payer's TIN			
13d City or town, state or province, country, ZIP or foreign postal code TTEE AMD 11/13/13 93 TUKARA ROAD SOUTH PENRITH NSW 2750 AUSTRALIA				16c Payer's GIIN			
				16d Ch. 3 status code			
				16e Ch. 4 status code			
				17a State income tax withheld			
				17b Payer's state tax no.			
				17c Name of state			

(keep for your records)

Form **1042-S** (2020)

Foreign Person's U.S. Source Income Subject to Withholding► Go to www.irs.gov/Form1042S for instructions and the latest information.**2020**

OMB No. 1545-0096

Copy C for Recipient

Attach to any Federal tax return you file

0 0 0 0 1 0 7 8 5 3 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

1 Income code 06	2 Gross income 761.00	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any Not provided	13f Ch. 3 status code 10
		3a Exemption code 00	4a Exemption code 15	13g Ch. 4 status code 31	
		3b Tax rate .15.00	4b Tax rate .0.00	13h Recipient's GIIN N/A	13i Recipient's foreign tax identification number, if any 36141729515
5 Withholding allowance 0.00				13j LOB code 11	
6 Net income 0.00					
7a Federal tax withheld 114.00				13k Recipient's account number 0AC372131	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				13l Recipient's date of birth (YYYYMMDD) N/A	
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>					
8 Tax withheld by other agents 0.00				14a Primary Withholding Agent's Name (if applicable)	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN	
10 Total withholding credit (combine boxes 7a, 8, and 9) 114.00				15 Check if pro-rata basis reporting <input type="checkbox"/>	
11 Tax paid by withholding agent (amounts not withheld) (see instructions) 0.00				15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
				15c Ch. 4 status code	
12a Withholding agent's EIN 132741729	12b Ch. 3 status code 15	12c Ch. 4 status code 01		15d Intermediary or flow-through entity's name	
12d Withholding agent's name PERSHING LLC				15e Intermediary or flow-through entity's GIIN	
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15f Country code	15g Foreign tax identification number, if any
				15h Address (number and street)	
12f Country code US	12g Foreign tax identification number, if any			15i City or town, state or province, country, ZIP or foreign postal code	
12h Address (number and street) ONE PERSHING PLAZA				16a Payer's name	
12i City or town, state or province, country, ZIP or foreign postal code JERSEY CITY, NJ 07399				16b Payer's TIN	
13a Recipient's name DAVIDSON SUPERANNUATION FUND				16c Payer's GIIN	16d Ch. 3 status code
13b Recipient's country code AS				16e Ch. 4 status code	
13c Address (number and street) UAD 06/22/12 DAVIDSON SUPER INVEST PTY LTD				17a State income tax withheld	17b Payer's state tax no.
13d City or town, state or province, country, ZIP or foreign postal code TTEE AMD 11/13/13 93 TUKARA ROAD SOUTH PENRITH NSW 2750 AUSTRALIA				17c 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		
Interest	01 Interest paid by U.S. obligors—general	Dividend	34 Substitute payment—dividends
	02 Interest paid on real property mortgages		40 Other dividend equivalents under IRC section 871(m) (formerly 871(l))
	03 Interest paid to controlling foreign corporations		52 Dividends paid on certain actively traded or publicly offered securities ¹
	04 Interest paid by foreign corporations		53 Substitute payments-dividends from certain actively traded or publicly offered securities ¹
	05 Interest on tax-free covenant bonds	Other	09 Capital gains
	22 Interest paid on deposit with a foreign branch of a domestic corporation or partnership		10 Industrial royalties
	29 Deposit interest		11 Motion picture or television copyright royalties
	30 Original issue discount (OID)		12 Other royalties (for example, copyright, software, broadcasting, endorsement payments)
	31 Short-term OID		13 Royalties paid on certain publicly offered securities ¹
	33 Substitute payment—interest		14 Real property income and natural resources royalties
	51 Interest paid on certain actively traded or publicly offered securities ¹		15 Pensions, annuities, alimony, and/or insurance premiums
	54 Substitute payments—interest from certain actively traded or publicly offered securities ¹		16 Scholarship or fellowship grants
Dividend	06 Dividends paid by U.S. corporations—general		17 Compensation for independent personal services ²
	07 Dividends qualifying for direct dividend rate		18 Compensation for dependent personal services ²
	08 Dividends paid by foreign corporations		19 Compensation for teaching ²

See back of Copy C for additional codes

¹ This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and the 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.

Explanation of Codes (continued)

Other	20	Compensation during studying and training ²
	23	Other income
	24	Qualified investment entity (QIE) distributions of capital gains
	25	Trust distributions subject to IRC section 1445
	26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
	27	Publicly traded partnership distributions subject to IRC section 1446
	28	Gambling winnings ³
	32	Notional principal contract income ⁴
	35	Substitute payment—other
	36	Capital gains distributions
	37	Return of capital
	38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
	39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
	41	Guarantee of indebtedness
	42	Earnings as an artist or athlete—no central withholding agreement ⁵
	43	Earnings as an artist or athlete—central withholding agreement ⁵
	44	Specified federal procurement payments
	50	Income previously reported under escrow procedure ⁶
	55	Taxable death 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
------	-------------------------

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 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)

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

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

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 nonconsenting 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 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 Codes⁹

- 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 Account¹⁰
- 40 Passive NFFE reported by FFI¹¹
- 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—General¹²

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 |

⁹ 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.

¹⁰ 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.

¹¹ 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.

¹² 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.