

UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13e</b> Recipient's U.S. TIN, if any		<b>13f</b> Ch. 3 status code	
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>13h</b> Recipient's GIIN		<b>13g</b> Ch. 4 status code	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate			<b>13i</b> Recipient's foreign tax identification number, if any	
<b>5</b> Withholding allowance				<b>13k</b> Recipient's account number			
<b>6</b> Net income				<b>13l</b> Recipient's date of birth (YYYYMMDD)			
<b>7a</b> Federal tax withheld				<input type="checkbox"/>			
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)							
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest				<input type="checkbox"/>			
<b>8</b> Tax withheld by other agents				<b>14a</b> Primary Withholding Agent's Name (if applicable)			
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )				<b>14b</b> Primary Withholding Agent's EIN		<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>	
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)				<b>15d</b> Intermediary or flow-through entity's name			
<b>12a</b> Withholding agent's EIN	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code		<b>15e</b> Intermediary or flow-through entity's GIIN			
<b>12d</b> Withholding agent's name				<b>15f</b> Country code	<b>15g</b> Foreign tax identification number, if any		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15h</b> Address (number and street)			
<b>12f</b> Country code	<b>12g</b> Foreign tax identification number, if any			<b>15i</b> City or town, state or province, country, ZIP or foreign postal code			
<b>12h</b> Address (number and street)				<b>16a</b> Payer's name		<b>16b</b> Payer's TIN	
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>16c</b> Payer's GIIN		<b>16d</b> Ch. 3 status code	<b>16e</b> Ch. 4 status code
<b>13a,c,d</b> Recipient's name, address, city, state and ZIP code <b>13b</b> Recipient's country code				<b>17a</b> State income tax withheld		<b>17b</b> Payer's state tax no.	<b>17c</b> Name of state

DETACH BEFORE MAILING  
 MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS

**Explanation of Codes** (continued)

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

**Boxes 3a and 4a. Exemption Code (applies if the tax rate entered in box 3b or 4b is 00.00).**

Code	Authority for Exemption
<b>Chapter 3</b>	
01	Effectively connected income
02	Exempt under IRC <sup>7</sup>
03	Income is not from U.S. sources
04	Exempt under tax treaty
05	Portfolio interest exempt under IRC

- 06 QI that assumes primary withholding responsibility
- 07 WFP or WFT
- 08 U.S. branch treated as U.S. Person
- 09 Territory FI treated as U.S. Person
- 10 QI represents that income is exempt
- 11 QSL that assumes primary withholding responsibility
- 12 Payee subjected to chapter 4 withholding
- 22 QDD that assumes primary withholding responsibility
- 23 Exempt under section 897(l)
- 24 Exempt under section 892

**Chapter 4**

- 13 Grandfathered payment
- 14 Effectively connected income
- 15 Payee not subject to chapter 4 withholding
- 16 Excluded nonfinancial payment
- 17 Foreign Entity that assumes primary withholding responsibility
- 18 U.S. Payees—of participating FFI or registered deemed-compliant FFI
- 19 Exempt from withholding under IGA<sup>8</sup>
- 20 Dormant account<sup>9</sup>
- 21 Other—payment not subject to chapter 4 withholding

**Boxes 12b, 12c, 13f, 13g, 15b, 15c, 16d, and 16e. Withholding Agent, Recipient, Intermediary, and Payer Chapter 3 and Chapter 4 Status Codes.**

**Type of Recipient, Withholding Agent, Payer, or Intermediary Code**

**Chapter 3 Status Codes**

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

*See back of Copy D for additional codes*

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

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

<sup>4</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

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

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

<sup>7</sup> This code should only be used if no other specific chapter 3 exemption code applies.

<sup>8</sup> Use only to report a U.S. reportable account or nonconsenting U.S. account that is receiving a payment subject to chapter 3 withholding.

<sup>9</sup> Use only if applying the escrow procedure for dormant accounts under Regulations section 1.1471-4(b)(6). If tax was withheld and deposited under chapter 3, do not check box 7b ("tax not deposited with IRS pursuant to escrow procedure"). You must instead enter "3" in box 3 and complete box 3b.