### Explanation of Codes

#### Box 1. Income code.

<table>
<thead>
<tr>
<th>Code</th>
<th>Types of income</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Interest paid by U.S. obligors-general</td>
</tr>
<tr>
<td>02</td>
<td>Interest on real property mortgages</td>
</tr>
<tr>
<td>03</td>
<td>Interest paid to controlling foreign corporations</td>
</tr>
<tr>
<td>04</td>
<td>Interest paid by foreign corporations</td>
</tr>
<tr>
<td>05</td>
<td>Interest on tax-free covenant bonds</td>
</tr>
<tr>
<td>22</td>
<td>Interest paid on deposit with a foreign branch of a domestic corporation or partnership</td>
</tr>
<tr>
<td>29</td>
<td>Deposit interest</td>
</tr>
<tr>
<td>30</td>
<td>Original issue discount (OID)</td>
</tr>
<tr>
<td>31</td>
<td>Short-term OID</td>
</tr>
<tr>
<td>33</td>
<td>Substitute payment-interest</td>
</tr>
<tr>
<td>06</td>
<td>Dividends paid by U.S. corporations-general</td>
</tr>
<tr>
<td>07</td>
<td>Dividends qualifying for direct dividend rate</td>
</tr>
<tr>
<td>08</td>
<td>Dividends paid by foreign corporations</td>
</tr>
<tr>
<td>21</td>
<td>Gross income-capital gain dividend</td>
</tr>
<tr>
<td>34</td>
<td>Substitute payment-dividends</td>
</tr>
<tr>
<td>40</td>
<td>Other dividend equivalents under Internal Revenue Code section 871(m) (formerly 871(l))</td>
</tr>
</tbody>
</table>

#### Dividend

<table>
<thead>
<tr>
<th>Code</th>
<th>Authority for Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>06</td>
<td>Qualified securities lender that assumes primary withholding responsibility</td>
</tr>
<tr>
<td>07</td>
<td>Qualified intermediary represents that income is exempt</td>
</tr>
<tr>
<td>08</td>
<td>U.S. branch treated as U.S. person</td>
</tr>
<tr>
<td>21</td>
<td>Withholding foreign partnership</td>
</tr>
<tr>
<td>34</td>
<td>Withholding foreign trust</td>
</tr>
<tr>
<td>40</td>
<td>Other dividend equivalents under Internal Revenue Code section 871(m) (formerly 871(l))</td>
</tr>
</tbody>
</table>

#### Other

<table>
<thead>
<tr>
<th>Code</th>
<th>Authority for Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>09</td>
<td>Capital gains</td>
</tr>
<tr>
<td>10</td>
<td>Corporate royalty</td>
</tr>
<tr>
<td>11</td>
<td>Motion picture or television copyright royalties</td>
</tr>
<tr>
<td>12</td>
<td>Other royalties (e.g. copyright, recording, publishing)</td>
</tr>
<tr>
<td>13</td>
<td>Real property income and natural resources royalties</td>
</tr>
<tr>
<td>14</td>
<td>Pensions, annuities, alimony, and/or insurance premiums</td>
</tr>
<tr>
<td>15</td>
<td>Scholarship or fellowship grants</td>
</tr>
<tr>
<td>16</td>
<td>Compensation for independent personal services</td>
</tr>
<tr>
<td>17</td>
<td>Compensation for dependent personal services</td>
</tr>
<tr>
<td>18</td>
<td>Compensation for teaching</td>
</tr>
<tr>
<td>19</td>
<td>Compensation during studying and training</td>
</tr>
<tr>
<td>20</td>
<td>Gross income-Other</td>
</tr>
<tr>
<td>24</td>
<td>Real estate investment trust (REIT) distributions of capital gains</td>
</tr>
<tr>
<td>25</td>
<td>Trust distributions subject to Internal Revenue Code section 1446</td>
</tr>
<tr>
<td>26</td>
<td>Unsevered growing crops and timber distributions by a trust subject to Internal Revenue Code section 1445</td>
</tr>
<tr>
<td>27</td>
<td>Publicly traded partnership distributions subject to Internal Revenue Code section 1446</td>
</tr>
<tr>
<td>28</td>
<td>Gambling winnings</td>
</tr>
<tr>
<td>32</td>
<td>Notional principal contract income</td>
</tr>
<tr>
<td>35</td>
<td>Substitute payment--other</td>
</tr>
<tr>
<td>36</td>
<td>Capital gains distributions</td>
</tr>
<tr>
<td>37</td>
<td>Return of capital</td>
</tr>
<tr>
<td>38</td>
<td>Eligible deferred compensation items subject to Internal Revenue Code section 877A(d)(1)</td>
</tr>
<tr>
<td>39</td>
<td>Distributions from a nongrantor trust subject to Internal Revenue Code section 877A(f)(1)</td>
</tr>
<tr>
<td>41</td>
<td>Guarantee of indebtedness</td>
</tr>
<tr>
<td>42</td>
<td>Earnings as an artist or athlete—no central withholding agreement</td>
</tr>
<tr>
<td>43</td>
<td>Earnings as an artist or athlete—central withholding agreement</td>
</tr>
<tr>
<td>44</td>
<td>Specified Federal procurement payments</td>
</tr>
<tr>
<td>50</td>
<td>Income previously reported under escrow procedure</td>
</tr>
<tr>
<td>51</td>
<td>Other income</td>
</tr>
</tbody>
</table>

#### Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 0.00).

<table>
<thead>
<tr>
<th>Code</th>
<th>Authority for Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Effectively connected income</td>
</tr>
<tr>
<td>02</td>
<td>Exempt under Internal Revenue Code (other than portfolio interest)</td>
</tr>
<tr>
<td>03</td>
<td>Income is not from U.S. sources</td>
</tr>
<tr>
<td>04</td>
<td>Exempt under tax treaty</td>
</tr>
<tr>
<td>05</td>
<td>Portfolio interest exempt under Internal Revenue Code</td>
</tr>
<tr>
<td>06</td>
<td>Qualified intermediary that assumes primary withholding responsibility</td>
</tr>
<tr>
<td>07</td>
<td>Withholding foreign partnership or withholding foreign trust</td>
</tr>
<tr>
<td>08</td>
<td>U.S. branch treated as U.S. person</td>
</tr>
<tr>
<td>09</td>
<td>Territory financial institution treated as U.S. person</td>
</tr>
<tr>
<td>10</td>
<td>Qualified intermediary represents that income is exempt</td>
</tr>
<tr>
<td>11</td>
<td>Qualified securities lender that assumes primary withholding responsibility</td>
</tr>
<tr>
<td>12</td>
<td>Payee subject to chapter 4 withholding</td>
</tr>
</tbody>
</table>

#### Chapter 3

<table>
<thead>
<tr>
<th>Code</th>
<th>Authority for Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Grandfathered payment</td>
</tr>
<tr>
<td>14</td>
<td>Effectively connected income</td>
</tr>
<tr>
<td>15</td>
<td>Payee not subject to chapter 4 withholding</td>
</tr>
<tr>
<td>16</td>
<td>Excluded nonfinancial payment</td>
</tr>
<tr>
<td>17</td>
<td>Foreign Entity that assumes primary withholding responsibility</td>
</tr>
<tr>
<td>18</td>
<td>U.S. Pays of participating foreign financial institution or registered deemed-compliant foreign financial institution</td>
</tr>
<tr>
<td>19</td>
<td>Exempt from withholding under intergovernmental agreement</td>
</tr>
<tr>
<td>20</td>
<td>Dormant account</td>
</tr>
<tr>
<td>21</td>
<td>Excluded offshore payment</td>
</tr>
</tbody>
</table>

#### Chapter 4

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Recipient, Withholding Agent, or Intermediary</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>U.S. Withholding Agent- financial institution</td>
</tr>
<tr>
<td>02</td>
<td>U.S. Withholding Agent-Other</td>
</tr>
<tr>
<td>03</td>
<td>Territory financial institution treated as U.S. person</td>
</tr>
<tr>
<td>04</td>
<td>Territory financial institution-not treated as U.S. person</td>
</tr>
<tr>
<td>05</td>
<td>U.S. branch of Participating foreign financial institution-treated as U.S. person</td>
</tr>
<tr>
<td>06</td>
<td>U.S. branch of Participating foreign financial institution-not treated as U.S. person</td>
</tr>
<tr>
<td>07</td>
<td>U.S. branch of Registered Deemed-Compliant foreign financial institution-treated as U.S. person</td>
</tr>
<tr>
<td>08</td>
<td>Partnership other than Withholding Foreign Partnership</td>
</tr>
<tr>
<td>09</td>
<td>Withholding Foreign Partnership</td>
</tr>
<tr>
<td>10</td>
<td>Trust other than Withholding Foreign Trust</td>
</tr>
<tr>
<td>11</td>
<td>Withholding Foreign Trust</td>
</tr>
<tr>
<td>12</td>
<td>Qualified Intermediary</td>
</tr>
<tr>
<td>13</td>
<td>Qualified Intermediary-Branch under Qualified Intermediary Agreement</td>
</tr>
<tr>
<td>14</td>
<td>Qualified Intermediary–Branch not under Qualified Intermediary Agreement</td>
</tr>
<tr>
<td>15</td>
<td>Qualified Intermediary-Foreign Branch of U.S. financial institution</td>
</tr>
<tr>
<td>16</td>
<td>Qualified Securities Lender-Qualified Intermediary</td>
</tr>
<tr>
<td>17</td>
<td>Qualified Securities Lender-Other</td>
</tr>
<tr>
<td>18</td>
<td>Corporation</td>
</tr>
</tbody>
</table>
Individual
Estate
Private Foundation
International Organization
Tax Exempt Organization (Section 501(c) Entities)
Unknown Recipient
Artist or Athlete
Pension
Foreign Government-Integral Part
Foreign Government-Controlled Entity
Government of U.S. territory
Foreign Central Bank of Issue
Nonqualified Intermediary
Hybrid entity making Trade Claim

Pooled Reporting Codes
Withholding Rate Pool-General
Withholding Rate Pool-Exempt Organization
Private Arrangement Intermediary Withholding Rate Pool-General
Private Arrangement Intermediary Withholding Rate Pool-Exempt Organization
Agency Withholding Rate Pool-General
Agency Withholding Rate Pool-Exempt Organization

Chapter 4 Status Codes
U.S. Withholding Agent- financial institution
U.S. Withholding Agent-Other
Territory financial institution -not treated as U.S. person
Territory financial institution -treated as U.S. person
U.S. branch of Participating foreign financial institution -treated as U.S. person
U.S. branch of Participating foreign financial institution -not treated as U.S. person
U.S. branch of Registered Deemed-Compliant foreign financial institution-treated as U.S. person
U.S. branch of Registered Deemed-Compliant foreign financial institution-Not-treated as U.S. person
Participating foreign financial institution -Other
Participating foreign financial institution -Reporting Model 2 foreign financial institution
Registered Deemed-Compliant foreign financial institution -Reporting Model 1 foreign financial institution
Registered Deemed-Compliant foreign financial institution -Sponsored Entity
Registered Deemed-Compliant foreign financial institution -Other
Certified Deemed-Compliant foreign financial institution -Other
Certified Deemed-Compliant foreign financial institution -foreign financial institution with low value accounts
Certified Deemed-Compliant foreign financial institution -Non-Registering Local Bank
Certified Deemed-Compliant foreign financial institution -Sponsored Entity
Nonparticipating foreign financial institution
Owner-Documented foreign financial institution
Limited Branch treated as Nonparticipating foreign financial institution
Limited foreign financial institution treated as Nonparticipating foreign financial institution
Passive nonfinancial foreign entity identifying Substantial U.S. Owners
Passive nonfinancial foreign entity with no Substantial U.S. Owners
Publicly Traded nonfinancial foreign entity or Affiliate of Publicly Traded nonfinancial foreign entity
Active nonfinancial foreign entity
Excepted nonfinancial foreign entity-Other
Individual
Section 501(c) Entities
Exempt Territory nonfinancial foreign entity
Exempt Beneficial Owner
Entity Wholly Owned by Exempt Beneficial Owners
Unknown Recipient
Recalcitrant Account Holder
Nonfinancial foreign entity-withholding partnership or withholding trust
Nonreporting intergovernmental agreement foreign financial institution
Direct reporting nonfinancial foreign entity
U.S. reportable account
Non-consenting U.S. account
Sponsored direct reporting nonfinancial foreign entity
Excepted Inter-affiliate foreign financial institution
Undocumented Preexisting Obligation
Recalcitrant Pool-No U.S. Indicia
Recalcitrant Pool-U.S. Indicia
Recalcitrant Pool-Dormant Account
Recalcitrant Pool-U.S. Persons
Recalcitrant Pool-Passive nonfinancial foreign entities
Nonparticipating foreign financial institution pool
U.S. Payees Pool

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 any United States Embassy or consulate or by writing to Internal Revenue Service, 1201 N Mitsubishi Motorway, Bloomington IL 61705-6013.