

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

2004

Copy A for
Internal Revenue Service

VOID CORRECTED **PRO-RATA BASIS REPORTING**

| | | | | | | | |
|---|-----------------------|---------------------------------|--------------------------|---|---------------------------------|------------------------------------|-------------------------------------|
| 1 Income code | 2 Gross income | 3 Withholding allowances | 4 Net income | 5 Tax rate | 6 Exemption code | 7 U.S. Federal tax withheld | 8 Amount repaid to recipient |
| 9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN | | | | 14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN | | | |
| 10 WITHHOLDING AGENT'S name and address (including ZIP code) | | | | 15 Recipient's country of residence for tax purposes | | 16 Country code | |
| | | | | 17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name | | 18 Country code | |
| | | | | 19 NQI's/Flow-through entity's address | | | |
| 11 Recipient's account number (optional) | | | 12 Recipient code | | | | |
| 13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code) | | | | 20 NQI's/Flow-through entity's TIN, if any ▶ | | | |
| | | | | 21 PAYER'S name and TIN (if different from withholding agent's) | | | |
| | | | | 22 State income tax withheld | 23 Payer's state tax no. | 24 Name of state | |

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2004

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Copy B
 for Recipient

| | | | | | | | | | |
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U.S. Income Tax Filing Requirements

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 a 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: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

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 soumettre aux Etats-Unis, une déclaration d'impôt sur le revenu. 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, de leur montant. (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 si éligible).) On peut se procurer formulaires de déclarations d'impôts et instructions dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tous renseignements à: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

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 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 la Forma 1120-F; todos los demás contribuyentes envían la Forma 1040NR (o la Forma 1040NR-EZ si le corresponde).) Se podrán obtener formas e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

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, müssen 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 bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074, U.S.A.

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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 |
| | 29 | Deposit interest |
| | 30 | Original issue discount (OID) |
| | 31 | Short-term OID |
| | 33 | Substitute payment—interest |
| 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 |
| Other | 09 | Capital gains |
| | 10 | Industrial royalties |
| | 11 | Motion picture or television copyright royalties |
| | 12 | Other royalties (e.g., copyright, recording, publishing) |
| | 13 | Real property income and natural resources royalties |
| | 14 | Pensions, annuities, alimony, and/or insurance premiums |
| | 15 | Scholarship or fellowship grants |
| | 16 | Compensation for independent personal services ¹ |
| | 17 | Compensation for dependent personal services ¹ |
| | 18 | Compensation for teaching ¹ |
| | 19 | Compensation during studying and training ¹ |
| | 20 | Earnings as an artist or athlete ² |
| | 24 | Real estate investment trust (REIT) 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 |
| | 32 | Notional principal contract income ³ |
| | 35 | Substitute payment—other |
| | 36 | Capital gains distributions |
| 50 | Other income | |

Box 6. Exemption code (applies if the tax rate entered in box 5 is 0%).

| Code | Authority for Exemption |
|------|--|
| 01 | Income effectively connected with a U.S. trade or business |
| 02 | Exempt under an Internal Revenue Code section (income other than portfolio interest) |
| 03 | Income is not from U.S. sources ⁴ |
| 04 | Exempt under tax treaty |
| 05 | Portfolio interest exempt under an Internal Revenue Code section |
| 06 | Qualified intermediary that assumes primary withholding responsibility |
| 07 | Withholding foreign partnership or withholding foreign trust |
| 08 | U.S. branch treated as a U.S. person |
| 09 | Qualified intermediary represents income is exempt |

Box 12. Recipient code.

| Code | Type of Recipient |
|------|--|
| 01 | Individual ² |
| 02 | Corporation ² |
| 03 | Partnership other than withholding foreign partnership ² |
| 04 | Withholding foreign partnership or withholding foreign trust |
| 05 | Trust |
| 06 | Government or international organization |
| 07 | Tax-exempt organization (IRC section 501(a)) |
| 08 | Private foundation |
| 09 | Artist or athlete ² |
| 10 | Estate |
| 11 | U.S. branch treated as U.S. person |
| 12 | Qualified intermediary |
| 13 | Private arrangement intermediary withholding rate pool—general ⁵ |
| 14 | Private arrangement intermediary withholding rate pool—exempt organizations ⁵ |
| 15 | Qualified intermediary withholding rate pool—general ⁵ |
| 16 | Qualified intermediary withholding rate pool—exempt organizations ⁵ |
| 17 | Authorized foreign agent |
| 18 | Public pension fund |
| 20 | Unknown recipient |

¹If compensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.

²If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

³Use appropriate Interest Income Code for embedded interest in a notional principal contract.

⁴Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

⁵May be used only by a qualified intermediary.

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Attach to any state tax return you file

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for Withholding Agent

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