



Instructions for Forms 1042 and 1042S

(Section references are to the Internal Revenue Code unless otherwise noted.)

Paperwork Reduction Act Notice

We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are:

Forms	1042	1042S
Recordkeeping	6 hrs., 13 min.	4 hrs., 47 min.
Learning about the law or the form	4 hrs., 31 min.	1 hr., 40 min.
Preparing the form	6 hrs., 40 min.	2 hrs., 44 min.
Copying, assembling, and sending the form to the IRS	32 min.	16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0096), Washington, DC 20503. **DO NOT** send the tax forms to either of these offices. Instead, see the instructions below for information on where to file.

General Instructions

Purpose of Form

Use **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, to report tax withheld on nonresident aliens, foreign partnerships, foreign corporations, and nonresident alien or foreign fiduciaries of an estate or trust, and to transmit any paper document **Forms 1042S**, Foreign Person's U.S. Source Income Subject to Withholding.

Who Must File

Every U.S. withholding agent who receives, controls, has custody of, disposes of, or pays a fixed or determinable annual or periodic income, and certain Canadian withholding agents, must file an annual return for the preceding calendar year on Form 1042. The withholding agent must transmit with Form 1042 the information called for on Form 1042S.

Also file Form 1042 if you pay gross investment income to foreign private foundations that are subject to the tax under section 4948(a).

You must file Form 1042 whether or not any tax was withheld or was required to be withheld if you are required to file Form 1042S. Form 1042S must be filed to report all items of income described under **Income Subject to Withholding**, except income that is required to be reported on Form W-2.

Where and When To File

File Form 1042 and any paper document Forms 1042S, along with other required forms and attachments, with the Internal Revenue Service Center, Philadelphia, PA 19255, by March 16, 1992. You are also required to furnish Form 1042S to the recipient of the income.

If you need more time, you may file **Form 2758**, Application for Extension of Time To File Certain Excise, Income, Information, and Other

Returns, to request an extension of time to file Forms 1042 and 1042S. However, Form 2758 does not extend the time for payment of tax.

Magnetic Tape Reporting

Generally, you must use magnetic tape to file 250 or more Forms 1042S.

A. Standard mail shipments should be addressed to:

Internal Revenue Service
Martinsburg Computing Center
Magnetic Media Reporting
P.O. Box 1359
Martinsburg, WV 25401-1359

B. Shipments by land carriers (UPS, for example) should be addressed to:

Internal Revenue Service
Martinsburg Computing Center
Magnetic Media Reporting
Route 9-Needy Road
Martinsburg, WV 25401

Note on the address side of the shipment:

"EXPEDITE FORM 1042S
STATEMENTS ON MAGNETIC TAPE,
DELIVER UNOPENED TO TAPE
LIBRARY."

Magnetic tape reporting to the IRS for Forms 1042S must be on a calendar year basis. The dates prescribed for filing paper documents with the IRS also apply to magnetic tape filing. Files must be submitted to the Martinsburg Computing Center by March 16, 1992.

See **Pub. 1187** for requirements and conditions for filing Forms 1042S on magnetic tape. You may also contact the Martinsburg Computing Center by telephone at (304) 263-8700, for more information.

Who is a Withholding Agent

Any person required to withhold the tax is a withholding agent. A withholding agent may be an individual, trust, estate, partnership, corporation, government agency, association, or tax-exempt foundation, whether domestic or foreign.

If you are a nominee, representative, fiduciary, or partnership in Canada and

you receive dividends from sources in the United States for the account of any person who is not entitled to the reduced rate granted under the tax treaty between the United States and Canada, you are a withholding agent and you must withhold the additional tax due on the income. Send the additional U.S. tax withheld, in U.S. dollars, with Form 1042 to the Internal Revenue Service Center, Philadelphia, PA 19255, by March 16, 1992.

Income Subject to Withholding

Generally, fixed or determinable annual or periodic income from sources in the United States is subject to withholding. This includes interest, dividends, rents, salaries, wages, premiums, annuities, or other gains, profits, or income unless specifically exempted under the Internal Revenue Code or a tax treaty.

Payers of income are required to withhold and deduct a tax from the income at the rate in effect when the payment is made.

You do not have to withhold tax on any of the above income (other than compensation for personal services) if: (1) the income is effectively connected with the conduct of a trade or business in the United States; (2) the income is includible in the recipient's gross income for the tax year under section 871(b)(2), 842, or 882(a)(2); and (3) the recipient has filed **Form 4224**, Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States, or a written statement giving the same information shown on Form 4224.

The tax paid at the source on tax-free covenant bond interest payable to a domestic or resident fiduciary and allocable to any nonresident alien beneficiary under section 652 or 662 is allowable, pro rata, as a credit against the tax required to be withheld by the fiduciary from the income of the beneficiary.

Income Exempt From Withholding

Interest on Deposits.—No withholding (or reporting) is required on interest paid on deposits to nonresident aliens, foreign partnerships, or foreign corporations if such interest is not effectively connected with the conduct of a trade or business in the United States. For this purpose the term "deposits" means amounts that are on deposit

with a U.S. bank, savings and loan association, or similar institution, and from certain deposits with an insurance company.

Form 8233, Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual, can be used by nonresident alien students, teachers, and researchers to claim exemption from withholding on compensation for services that are exempt from taxation under a U.S. tax treaty. Students must provide the information required by Revenue Procedure 87-8, 1987-1 C.B. 366. Teachers and researchers must provide the information required by Revenue Procedure 87-9, 1987-1 C.B. 368. All these individuals must also provide the information required by Form 8233, disregarding references to independent personal services, and then submit the form to their withholding agent.

Portfolio Interest.—Generally, for obligations issued after July 18, 1984, no withholding is required on interest paid on portfolio debt investments to nonresident aliens, foreign partnerships, or foreign corporations.

- For interest on a **registered obligation not targeted to foreign markets** to qualify as portfolio interest and not be subject to 30% withholding, you must receive from the beneficial owner of the obligation a **Form W-8**, Certificate of Foreign Status, or a substitute statement; or you must receive a statement from a securities clearing organization, bank, or other financial institution that holds customers' securities in the ordinary course of its trade or business that the institution has received a Form W-8 or substitute form. The institution must also attach a copy of Form W-8 or the substitute to the statement.

Even though the portfolio interest is not subject to 30% withholding, you must prepare a Form 1042S (or magnetic tape report) to report the interest payment. Attach the Form W-8 or the substitute you received to Form 1042.

- You may treat interest on a **registered obligation that is targeted to foreign markets** as portfolio interest if you do not have actual knowledge that the beneficial owner is a U.S. person and you receive the required certification from a payee that is a financial institution or a member of a clearing organization. (See Temporary Regulations section 35a.9999-5, A-12, A-14, and A-15.) You must receive a Form W-8 or substitute form if you pay interest to a beneficial owner that is not

a financial institution or a member of a clearing organization. However, a U.S. withholding agent that is a foreign branch of a U.S. financial institution is not required to receive a Form W-8 if the beneficial owner provides the withholding agent with documentary evidence that the beneficial owner is not a U.S. person. Do not file Form 1042S to report interest not subject to withholding on registered obligations targeted to foreign markets when a Form W-8 is not required.

- You need not receive Form W-8 or substitute for **bearer obligations targeted to foreign markets**. Treat the interest on a bearer obligation as portfolio interest not subject to 30% withholding if the obligation is considered targeted to foreign markets. Do not file Form 1042S to report interest not subject to withholding on bearer obligations when a Form W-8 is not required.

Additional Information

For more information, get **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Withholding on Dispositions of U.S. Real Property Interests by Publicly Traded Trusts and Real Estate Investment Trusts (REITs)

Regulations section 1.1445-8 provides rules for withholding required on the disposition of a U.S. real property interest by a publicly traded trust or a REIT. The special rules of Regulations section 1.1445-8 only apply to distributions by a publicly traded trust or a REIT.

In general, when a publicly traded trust or a REIT makes a distribution to a foreign person attributable to the disposition of a U.S. real property interest, it must withhold tax under section 1445. However, this withholding liability is shifted to the person that pays the distribution to a foreign person (or to the account of the foreign person) if the special notice requirement of Regulations section 1.1445-8(f) and other requirements of Regulations section 1.1445-8(b)(1) are satisfied.

The amount subject to withholding for a distribution by a publicly traded trust is determined under the large trust rules of Regulations section 1.1445-5(c)(3). The amount subject to withholding for a distribution by a REIT generally is the amount of each share or beneficial interest designated by the REIT as a capital gain dividend

multiplied by the number of shares or certificates of beneficial interests owned by a foreign person. If the withholding liability is shifted to the payer of the distribution under Regulations section 1.1445-8(b), the payer will receive notice as described in Regulations section 1.1445-8(f) of the amount of the distribution subject to withholding.

The rate of withholding is as follows: (1) distribution by a publicly traded trust that makes recurring sales of growing crops and timber, 10%; (2) distribution by a publicly traded trust not described in (1) above, 34%; (3) distribution by a REIT, 34%.

To determine whether an interest holder is a foreign person, see Regulations section 1.1445-8(e).

Use Forms 1042 and 1042S to report and pay over the withheld amounts. All other withholding required under section 1445 is reported and paid over using **Form 8288**, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests, and **Form 8288-A**, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.

The rules of Regulations section 1.1461-4 control the timing and manner of obtaining refunds of overwithheld amounts. Thus, the early refund procedure in Regulations section 1.1445-6(g) does not apply to persons whose payments were withheld under Regulations section 1.1445-8.

Publicly Traded Partnerships (Section 1446 Withholding Tax)

The term "publicly traded partnership" means any partnership in which interests are regularly traded on an established securities market (regardless of the number of its partners). However, it does not include a publicly traded partnership treated as a corporation under the general rule of section 7704(a).

A publicly traded partnership that has effectively connected income, gain or loss, must pay a withholding tax under section 1446 from distributions to a foreign partner and file Forms 1042 and 1042S, unless an election is made to pay a withholding tax based on effectively connected taxable income allocable to foreign partners. See Pub. 515 for details.

Income Tax Withholding on Wages, Pensions, Annuities, and Certain Other Deferred Income

Use **Form 941**, Employer's Quarterly Federal Tax Return, to report income tax withheld under section 3402 from wages paid to a nonresident alien employee. Also use Form 941 (or **Form 941E**, Quarterly Return of Withheld Federal Income Tax and Medicare Tax) to report income tax withheld under section 3405 from pensions, annuities and certain other deferred income paid to a nonresident alien individual. However, if an election of no withholding under section 3405(a)(2) or (b)(3) is in effect, such payments are subject to withholding under section 1441 and the tax withheld is to be reported using Forms 1042 and 1042S.

Tax Treaties

Residents of certain foreign countries may be entitled to reduced rates of, or exemptions from, tax under an applicable tax treaty between the country of which they are residents and the United States. See Pub. 515 for the procedures recipients must follow to establish that they qualify for a reduced rate of tax, or an exemption from tax.

Deposit Requirements

Generally, you must deposit the tax withheld and required to be shown on Form 1042 with an authorized financial institution or a Federal Reserve bank or branch using a Federal Tax Deposit Coupon (**Form 8109**) from the coupon book that the IRS sent you. Please do not use anyone else's coupons. If you do not have your coupons when a deposit is due, contact your IRS district office. To avoid a penalty, do not mail your deposits directly to the IRS. The following rules explain how often you must make deposits.

Note: *If you are requesting an extension of time to file using Form 2758, follow these rules to see if you must make a deposit of any balance due or if you can pay it with Form 2758.*

1. If at the end of any quarter-monthly period the total amount of undeposited taxes is \$2,000 or more, you must deposit the taxes within 3 banking days after the end of the quarter-monthly period. (A quarter-monthly period ends on the 7th, 15th, 22nd, and last day of the month.) To determine banking days, do not count any local holidays

observed by authorized financial institutions, as well as Saturdays, Sundays, and legal holidays. The deposit requirements are considered met: (a) if you deposit at least 90% of the actual tax liability for the deposit period, and (b) if the quarter-monthly period is in a month other than December, you deposit any underpayment with your first deposit that is required to be made after the 15th day of the following month. Any underpayment of \$200 or more for a quarter-monthly period ending in December must be deposited by January 31.

2. If at the end of any month the total amount of undeposited taxes is \$200 or more but less than \$2,000, you must deposit the taxes by the 15th day of the following month.

Exception to Rule 2.—If you made a deposit of \$2,000 or more during the month (except December) under rule 1 above, carry over any balance of less than \$2,000 to the next month. If you made a deposit of \$2,000 or more during December, any balance of less than \$2,000 should be paid directly to the IRS along with your Form 1042 by March 16, 1992.

3. If at the end of the year the total amount of undeposited taxes is less than \$200, you may either pay the taxes directly to the IRS along with your Form 1042 or deposit them by March 16, 1992.

If you are requesting an extension of time to file using Form 2758, you can either pay the taxes directly to the IRS with Form 2758, or deposit them by March 16, 1992.

Completing Form 8109, Federal Tax Deposit Coupon.—In most cases, you will fill out a deposit coupon following the instructions in **How to determine the proper tax period** in the coupon book. However, if a deposit liability arises from a distribution reportable on Form 1042 for the prior year, darken the 4th quarter box on Form 8109. If the distribution is reportable for the current year, darken the 1st quarter box. In all cases, follow the coupon book instructions for completing the rest of the deposit coupon.

Deposits Made By Foreign Corporations.—Fill in a preinscribed Federal Tax Deposit Coupon showing the "Amount of Deposit" in U.S. dollars. Mail the completed coupon with a bank draft in U.S. dollars to:

Federal Reserve Bank of Philadelphia
P.O. Box 66
Philadelphia, PA 19105 USA
Attn: Treasury Tax and Loan Unit

Interest and Penalties

If you file Form 1042 or Forms 1042S late, fail to furnish correct Forms 1042S, or fail to pay or deposit the tax when due, you may be liable for penalties and interest unless you can show that failure to file or pay was due to reasonable cause and not willful neglect.

1. Interest.—Interest is charged on taxes not paid by the due date, even if an extension of time to file is granted. Interest is also charged on penalties imposed for failure to file, negligence, fraud, and substantial understatements of tax from the due date (including extensions) to the date of payment. The interest charge is figured at a rate determined under section 6621.

2. Late filing of Form 1042.—The penalty for not filing Form 1042 when due (including extensions) is usually 5% of the unpaid tax for each month or part of a month the return is late, up to a maximum of 25% of the unpaid tax.

3. Late filing of correct Form 1042S.—A penalty may be imposed for failure to file each Form 1042S when due (including extensions). The penalty may also be imposed for failure to include all required information on Form 1042S or if you furnish incorrect information. The penalty is based on when you file a correct Form 1042S. The penalty is:

- \$15 per Form 1042S if you correctly file within 30 days; maximum penalty \$75,000 per year (\$25,000 for a small business). A “small business” has average annual gross receipts of \$5 million or less for the most recent 3 tax years (or for the period of its existence, if shorter) ending before the calendar year in which the Forms 1042S were due.

- \$50 per Form 1042S if you file more than 30 days after the due date or you do not file correct Forms 1042S; maximum penalty \$250,000 per year (\$100,000 for a small business).

If you intentionally disregard the requirement to report correct information, the penalty per Form 1042S is increased to \$100 or, if greater, 10% of the aggregate amount of items required to be reported, with no maximum penalty. For more information, see sections 6721 and 6724.

4. Failure to furnish correct Form 1042S.—A penalty of \$50 may be imposed for each failure to furnish Form 1042S to the recipient when due. The penalty may also be imposed for each failure to give the recipient all

required information on each Form 1042S or if you furnish incorrect information. The maximum penalty is \$100,000 for all failures to furnish correct payee statements during a calendar year. If you intentionally disregard the requirement to report correct information, each \$50 penalty is increased to \$100 or, if greater, 10% of the aggregate amount of items required to be reported, and the \$100,000 maximum does not apply. See sections 6722 and 6724 for more information.

5. Late payment of tax.—The penalty for not paying tax when due is usually ½ of 1% of the unpaid tax, for each month or part of a month the tax is unpaid. The penalty cannot exceed 25% of the unpaid tax.

6. Failure to deposit tax when due.—The penalty for failure to deposit tax when due is 2% for deposits not more than 5 days late, 5% for deposits more than 5 days late but not more than 15 days late, and 10% for deposits more than 15 days late. The penalty is increased to 15% if the tax is not deposited within 10 days after the date of the first delinquency notice sent to the taxpayer.

7. Failure to withhold and pay over tax.—Any person required to withhold, account for, and pay over withholding tax, but who fails to do so, may be subject to a civil penalty under section 6672 equal to the amount that should have been withheld and paid over.

8. Other penalties.—There are also penalties that can be imposed for negligence, substantial understatement of tax, and fraud. See sections 6662 and 6663.

Specific Instructions for Withholding Agents

Form 1042

Note: *If you are a withholding agent for many clients, you must make required Federal Tax Deposits (FTDs) and file only one Form 1042 (consolidating all Forms 1042S recipient information), using your name, address, and employer identification number (EIN), regardless of the number of different clients, branches, divisions, or types of income for which you are the withholding agent.*

Address.—Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and you have a P.O. box, show the P.O. box number instead of the street address.

Line 63.—The amount on line 63a should equal the sum of all Forms 1042S, line 3, column (b), plus the amount shown on **Forms 1000**, Ownership Certificate. If during 1991 you withheld more tax than required, you may release it to the recipient any time before you file Form 1042 for the year. In this case, enter in column (g) of Form 1042S the tax withheld less any tax released. The amount on line 63b should equal the sum of all Forms 1042S, line 3, column (g), plus the tax assumed from Forms 1000. If it does not, attach a statement explaining the difference.

To determine tax withheld on remuneration for labor or personal services that a nonresident alien performs in the United States, a deduction for personal exemptions, to the extent allowed by section 873(b)(3), is allowed prorated on the basis of \$5.89 a day for 1991 for each exemption for the period in which the alien performs the services in the United States. Attach a statement to Form 1042 explaining the amount of compensation for labor or personal services in the United States and the amount of exemptions prorated. For more information, see Pub. 515.

Lines 68 and 69.—You may claim an overpayment shown on line 68 as a refund or a credit. Check either box on line 69 to show which you are claiming. If you claim a credit, it can reduce your required deposits of withheld tax for 1992.

Forms You Must Send With Form 1042

You must send Copy A of all paper document Forms 1042S when you file Form 1042 even if income is exempt from tax withholding. Also, see **Magnetic Tape Reporting** on page 1.

Attach to Form 1042 a copy of Form 8233. Also attach Forms W-8 or substitute statements received from beneficial owners of interest on registered obligations not targeted to foreign markets.

Form 1042S

Complete Form 1042S to report income subject to withholding under section 1441 or 1442 of the Internal Revenue Code (and Regulations section 1.1445-8) paid to nonresident aliens, foreign partnerships, foreign corporations, or a nonresident alien or foreign fiduciary of an estate or trust. Form 1042S is also used by publicly traded partnerships who must pay a tax under section 1446 by withholding from distributions to foreign partners.

File Copy A with the Internal Revenue Service. Copies B, C, and D are for the recipient, and Copy E is for your records.

You must file a Form 1042S even if: (1) you did not withhold tax because the income was exempt from tax under a U.S. tax treaty or the Code, including the exemption for income effectively connected with conducting a trade or business in the United States; or (2) you released the tax withheld to the recipient.

Alien Entertainers, Athletes, etc.—

Nonresident alien entertainers, athletes, and similar individuals subject to U.S. income tax withholding on account of performances or participation in athletic events in the United States can request central withholding agreements and qualify for reduced rates of withholding. For more information, see Pub. 515.

Completing Form 1042S.—Be sure to enter the correct income code, exemption code, country code, country name, and recipient code on

Form 1042S. These items determine the correct rate of tax to be applied to the gross amount of income paid. The recipient's country of residence for tax purposes (the country in which the recipient is resident for that country's tax laws which entitles the recipient to the benefits of that country's tax treaty) is extremely important to reconcile the tax per return for administrative purposes and to identify the information required to be furnished to a foreign government under a mutual exchange of information agreement provided under the treaty. The country shown in Box 8 may be different from the country shown in the address in Box 7. The income codes, exemption codes, and recipient codes are listed on the back of Copy C and below. The country code for the country of which the recipient is a resident for tax purposes is listed on page 6 of these instructions.

Note: When reporting gambling winnings use Income Code 28. If the official Form 1042S is used to report

gambling winnings during 1992, cross out 1991 and insert 1992.

You must obtain and enter a taxpayer identification number for (1) any citizen or resident of the United States, and (2) any recipient whose income is effectively connected with the conduct of a trade or business in the United States (in which case Exemption Code 1 should be entered in column (f)), and (3) any nonresident alien individuals claiming exemption from withholding on compensation for independent personal services (in which case Exemption Code 4 should be entered in column (f)).

In column (g) enter any withheld tax minus any tax that has been released (repaid) to the recipient. At your option, you may use line 6 to enter the recipient's account number assigned by you.

Caution: Be sure to reconcile amounts on Forms 1042S and magnetic tape files with amounts on Form 1042, to avoid unnecessary correspondence with the IRS.

Column (a).—Enter the appropriate income code.

Code	Type of Income
01	Interest paid by U.S. obligors—general
02	Interest on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations (U.S. Agents)
05	Interest on tax-free covenant bonds
06	Dividends paid by U.S. corporations—general
07	Dividends paid by U.S. subsidiaries to foreign parent corporations
08	Dividends paid by foreign corporations
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*
17	Compensation for dependent personal services*
18	Compensation for teaching*
19	Compensation during training*
20	Earnings as an artist or athlete
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
50	Other income (specify).....

*If compensations covered under Income Codes 16-19 are directly attributable to the recipient's occupation as an artist or athlete, Income Code 20 should be used. Also, wherever appropriate, Recipient Code 09 should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership).

Column (f).—If the tax rate entered in column (e) is 0%, enter the appropriate exemption code.

Code	Authority for Exemption
1	Income effectively connected with a U.S. trade or business
2	Exempt under the Internal Revenue Code (specify IRC section.....)
3	Income is not from U.S. sources
4	Exempt under tax treaty

Line 4. —Enter the appropriate recipient code.

Code	Type of Recipient
01	Individual*
02	Corporation*
03	Partnership*
04	Fiduciary
05	Nominee
06	Government or International Organization
07	"Tax-Exempt" Organization (IRC section 501(a))
08	Private Foundation
09	Artist or athlete
19	Other (specify).....
20	Type of recipient unknown

Country Codes

Enter in column (h) the code, from the list below, for the country of which the recipient is a resident for tax purposes. These codes are used by the IRS to provide information to all tax treaty countries for purposes of their tax administration. Generally, the recipient's country for both tax and mailing purposes will be the same. In some cases, however, two different countries are involved.

Country	Code	Country	Code
Afghanistan	AF	French Polynesia	FP
Albania	AL	French Southern and Antarctic Lands	FS
Algeria	AG	Gabon	GB
American Samoa	AQ	Gambia, The	GA
Andorra	AN	Gaza Strip	GZ
Angola	AO	Germany	GM
Anguilla	AV	Ghana	GH
Antarctica	AY	Gibraltar	GI
Antigua and Barbuda	AC	Glorioso Islands	GO
Argentina	AR	Greece	GR
Aruba	AA	Greenland	GL
Ashmore and Cartier Islands	AT	Grenada	GJ
Australia	AS	Guadeloupe	GP
Austria	AU	Guam	GQ
Azores	PO	Guatemala	GT
Bahamas, The	BF	Guernsey	GK
Bahrain	BA	Guinea	GV
Baker Island	FQ	Guinea-Bissau	PU
Bangladesh	BG	Guyana	GY
Barbados	BB	Haiti	HA
Bassas da India	BS	Heard Island and McDonald Islands	HM
Belgium	BE	Honduras	HO
Belize	BH	Hong Kong	HK
Benin	BN	Howland Island	HQ
Bermuda	BD	Hungary	HU
Bhutan	BT	Iceland	IC
Bolivia	BL	India	IN
Botsswana	BC	Indonesia	ID
Bouvet Island	BV	Iran	IR
Brazil	BR	Iraq	IZ
British Indian Ocean Territory	IO	Iraq-Saudi Arabia Neutral Zone	IY
Brunei	BX	Ireland	EI
Bulgaria	BU	Isle of Man	IM
Burkina Faso	UV	Israel	IS
Burma	BM	Italy	IT
Burundi	BY	Ivory Coast	IV
Cambodia	CB	Jamaica	JM
Cameroon	CM	Jan Mayen	JN
Canada	CA	Japan	JA
Canary Islands	SP	Jersey	JE
Cape Verde	CV	Johnston Atoll	JQ
Cayman Islands	CJ	Jordan	JO
Central African Republic	CT	Juan de Nova Island	JU
Chad	CD	Kenya	KE
Chile	CI	Kingman Reef	KQ
China, People's Republic of	CH	Kiribati	KR
Christmas Island (Indian Ocean)	KT	Korea, Democratic People's Republic of (North)	KN
Christmas Island (Pacific Ocean)	KR	Korea, Republic of (South)	KS
Clipperton Island	IP	Kuwait	KU
Cocos (Keeling) Islands	CK	Laos	LA
Colombia	CO	Latvia	LG
Comoros	CN	Lebanon	LE
Congo	CF	Lesotho	LT
Cook Islands	CW	Liberia	LI
Coral Sea Islands Territory	CR	Libya	LY
Costa Rica	CS	Liechtenstein	LS
Cuba	CU	Lithuania	LH
Cyprus	CY	Luxembourg	LU
Czechoslovakia	CZ	Macau	MC
Denmark	DA	Madagascar	MA
Djibouti	DJ	Malawi	MI
Dominica	DO	Malaysia	MY
Dominican Republic	DR	Maldives	MV
Ecuador	EC	Mali	ML
Egypt	EG	Malta	MT
El Salvador	ES	Marshall Islands	RM
Equatorial Guinea	EK	Martinique	MB
Estonia	EN	Mauritania	MR
Ethiopia	ET	Mauritius	MP
Europa Island	EU	Mayotte	MF
Falkland Islands (Islas Malvinas)	FA	Mexico	MX
Faroe Islands	FO	Micronesia, Federated States of	FM
Fiji	FJ	Midway Islands	MQ
Finland	FI	Monaco	MN
France	FR	Mongolia	MG
French Guiana	FG	Montserrat	MH
		Morocco	MO
		Mozambique	MZ
		Namibia	WA
		Nauru	NR
		Navassa Island	BQ
		Nepal	NP
		Netherlands	NL
		Netherlands Antilles	NA
		New Caledonia	NC
		New Zealand	NZ
		Nicaragua	NU
		Niger	NG
		Nigeria	NI
		Niue	NE
		Norfolk Island	NF
		Northern Ireland	UK
		Northern Mariana Islands	CQ
		Norway	NO
		Oman	MU
		Pakistan	PK
		Palmyra Atoll	LQ
		Panama	PM
		Papua New Guinea	PP
		Paracel Islands	PF
		Paraguay	PA
		Peru	PE
		Philippines	RP
		Pitcairn Islands	PC
		Poland	PL
		Portugal	PO
		Puerto Rico	RO
		Qatar	QA
		Reunion	RE
		Romania	RO
		Rwanda	RW
		St. Kitts and Nevis	SC
		St. Helena	SH
		St. Lucia	ST
		St. Pierre and Miquelon	SB
		St. Vincent and the Grenadines	VC
		San Marino	SM
		Sao Tome and Principe	TP
		Saudi Arabia	SA
		Senegal	SG
		Seychelles	SE
		Sierra Leone	SL
		Singapore	SN
		Solomon Islands	BP
		Somalia	SO
		South Africa	SF
		Spain	SP
		Sprattly Islands	PG
		Sri Lanka	CE
		Sudan	SU
		Suriname	NS
		Svalbard	SV
		Swaziland	WZ
		Sweden	SW
		Switzerland	SZ
		Syria	SY
		Taiwan	TW
		Tanzania, United Republic of	TZ
		Thailand	TH
		Togo	TO
		Tokelau	TL
		Tonga	TN
		Trinidad and Tobago	TD
		Tromelin Island	TE
		Trust Territory of the Pacific Islands	PS
		Tunisia	TS
		Turkey	TU
		Turks and Caicos Islands	TK
		Tuvalu	TV
		Uganda	UG
		Union of Soviet Socialist Republics	UR
		United Arab Emirates	TC
		United Kingdom	UK
		Uruguay	UY
		Vanuatu	NH
		Vatican City	VT
		Venezuela	VE
		Vietnam	VM
		Virgin Islands (British)	VI
		Virgin Islands (U.S.)	VQ
		Wake Island	WQ
		Wallis and Futuna	WF
		West Bank	WE
		Western Sahara	WI
		Western Samoa	WS
		Yemen	YM
		Yugoslavia	YO
		Zaire	CG
		Zambia	ZA
		Zimbabwe	ZI
		Other Countries	OC