

# Foreign Recipients of U.S. Income, Calendar Year 2019

by Scott Luttrell

U.S.-source income payments to foreign persons, as reported on Form 1042-S, Foreign Person's U.S.-Source Income Subject to Withholding, rose to \$1.1 trillion for calendar year (CY) 2019. This represents an increase of 6.2 percent from 2018. Withholding taxes on this income decreased by 1.4 percent as 89.8 percent of all U.S.-source income paid to foreign persons was exempt from withholding tax. U.S.-source income paid to foreign persons that was exempt from withholding increased by 8.6 percent, while income subject to withholding fell by 11.3 percent from 2018. Taxes on the residual U.S.-source income subject to tax were withheld at an average rate of 16.4 percent.

## Background

Generally, a foreign person (see Explanation of Selected Terms at the end of this data release) is subject to U.S. tax on its U.S.-source income. Most types of U.S.-source income received by a foreign person are subject to U.S. tax of 30 percent. A reduced rate, including exemption, may apply if an Internal Revenue Code (IRC) section provides for a lower rate, or there is a tax treaty between the foreign person's country of residence and the United States. The tax is generally withheld from the payment made to the foreign person.

The term NRA (nonresident alien) withholding, also known as Chapter 3 withholding, is used in this area descriptively to refer to withholding required under Sections 1441, 1442, and 1443 of the Internal Revenue Code. Generally, NRA withholding describes the withholding regime that requires 30-percent withholding on a payment of U.S.-source income. Payments to all foreign persons, including nonresident alien individuals, and foreign entities and governments, may be subject to NRA withholding.

Entities such as financial institutions, businesses, and academic institutions that report U.S. payments to nonresident aliens are considered withholding agents. The IRC requires withholding agents to withhold tax from U.S. source fixed, determinable, annual, or periodic (FDAP) income paid to foreign persons. The withholding agent is required to report aggregate U.S.-source FDAP payments made, and any associated tax withheld in a calendar year, on Form 1042, Annual Withholding Tax Return for U.S.-Source Income of Foreign Persons. Furthermore, payments to foreign recipients are reported to the IRS on Form 1042-S; a copy is provided to the payee. Form 1042-S is used to report many types of income, including, but not limited to, interest, rents, royalties, corporate distributions, pension income, and gambling winnings.

## Income subject to withholding

U.S.-source payments to foreign persons are commonly exempt from withholding tax. The primary reason for this is either a tax treaty between the United States and the recipient's country of residence or the specific type of income (portfolio or bank deposit interest, for instance) is exempt under an Internal Revenue Code section. Income effectively connected with a U.S. trade or business is also exempt from withholding. In 2019, just 10.2 percent (\$115.0 billion) of total U.S.-source income payments to foreign persons was subject to tax.

Figure A presents the percentages of U.S.-source income paid to foreign persons and income subject to withholding by income category in CY 2019. This figure illustrates the differences that exist with respect to the taxation of certain types of income. For example, dividends comprised a majority (80.8 percent) of income subject to tax, despite accounting for only 21.8 percent of total income. Dividend income subject to withholding was taxed at an average effective rate of 18.2 percent. While dividends are taxed at comparatively high rates, interest is much more likely to be exempt from withholding. For 2019, interest payments constituted the largest share of total income (51.3 percent) but made up only 4.9 percent of all U.S.-source income subject to withholding. Furthermore, although less than 1.0 percent of interest income was subject to withholding, it was taxed at an average rate of 15.2 percent. Notional principal contract income accounted for 4.9 percent of U.S.-source income paid to foreign persons; however, it is not generally subject to withholding tax. Rents and royalty payments are more likely to be taxed, and they accounted for 6.2 percent of all U.S.-source income and 5.4 percent of income subject to withholding.

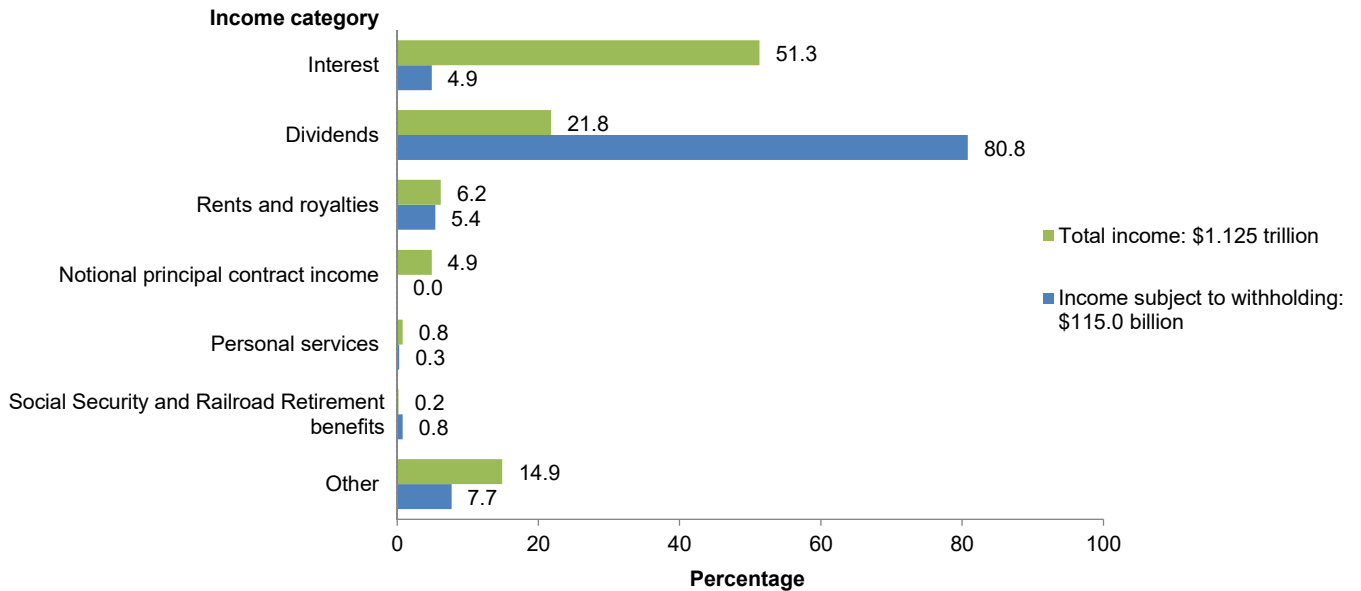
## Treaty vs. nontreaty countries

One of the primary reasons behind relatively low withholding tax rates on payments of U.S.-source income to foreign persons is reciprocal tax treaties. Some 66 countries had treaties in force with the United States (Table 1) in 2019. Nearly 75.3 percent of all payments reported on Form 1042-S went to recipients in treaty countries during 2019. Foreign recipients from tax treaty countries received 75.2 percent of total U.S. income paid to foreign persons and paid 68.0 percent of all withholding taxes on foreign-source income. Canadian recipients had the largest amount of U.S.-source income subject to tax among all treaty countries and paid 10.3 percent of the total withholding taxes. Recipients from Luxembourg paid the most taxes (\$2.3 billion) of any treaty country, with an effective withholding tax rate of 28.5 percent. The effective withholding rate on payments to



**Figure A**

**Percentage of Total U.S.-Source Income Paid to Foreign Persons Under Chapter 3, as Reported on Form 1042-S, by Selected Income Category, Calendar Years 2019**



NOTES: Form 1042-S, Foreign Person's U.S.-Source Income Subject to Withholding, Chapter 3 of the IRC (Sections 1441–1446) generally requires withholding at a rate of 30 percent on U.S. source, fixed or determinable, annual or periodic income paid to nonresident aliens.  
 SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, August 2023.

## Notional principal contract income

Notional principal contracts involve two parties who agree contractually to pay each other amounts at specified times based on the underlying notional amount. The underlying amount is notional because neither party to the notional principal contract is required to actually hold the property comprising the underlying amount. It is an amount specified in the contract, and based on that amount, certain calculations are made. Generally, when amounts under the contract are due at the same time, they are netted and only one payment is made. Notional principal contract income is not subject to withholding, but must be reported on Form 1042-S if the income was effectively connected with the conduct of a trade or business in the United States. Notional principal contracts are used by financial institutions to reduce the risk of changes in interest rates, commodity prices, and currency exchange rates. Interest rate swaps, currency swaps, and equity swaps are examples of notional principal contracts. In 2019, notional principal contract income (\$54.7 billion) comprised 4.9 percent of all U.S.-source income paid to foreign persons and all of it was exempt from withholding tax.

During the 10-year period from 2010 to 2019, total U.S. source notional principal contract income received by foreign recipients declined both in real terms and as a share of the total gross income reported on Form 1042-S. At its peak, notional principal contract income accounted for 15.4 percent (\$86.2 billion) of all income, but by 2019 it made up just 4.9 percent (\$54.7 billion) of the total.

**Notional Principal Contract Income as a Percentage of Total U.S.-Source Income Paid to Foreign Persons Under Chapter 3, as Reported on Form 1042-S, by Calendar Year**



Luxembourg is much higher than the typical treaty country because the bulk of payments (92.8 percent) to Luxembourg are dividends. Recipients from Ireland (7.0 percent) and the United Kingdom (6.9 percent) each paid nearly \$1.5 billion in withholding taxes during 2019. Recipients of U.S. income payments subject to withholding from treaty countries had taxes withheld at an average rate of 15.8 percent, compared to 28.3 percent on payments made to residents of nontreaty countries.

Residents in each of 16 nontreaty jurisdictions received more than \$1 billion of U.S.-source income in 2019: the Bahamas, Bermuda, Brazil, the British Virgin Islands, the Cayman Islands, Chile, Colombia, Guernsey, Hong Kong, Jersey, Kuwait, Malaysia, Saudi Arabia, Singapore, Taiwan, and the United Arab Emirates. All nontreaty jurisdictions combined accounted for \$279.0 billion of the total U.S.-source income received and \$6.7 billion of the total tax withheld for the year.

### Geographic focus

In CY 2019, most U.S.-source income paid to foreign persons (80.9 percent) was paid to recipients in just 13 countries (Figure B1). Foreign persons from the United Kingdom received \$173.5 billion (15.4 percent of the total) in U.S.-source income payments, an increase of 12.3 percent from 2018. United Kingdom corporations received 19.7 percent of all payments to corporate recipients. Cayman Islands recipients of U.S.-source income collected \$153.4 billion (13.6 percent), an increase of 40.7 percent from 2018. Recipients from Japan collected \$110.8 billion (9.8 percent) and Canadian recipients collected \$87.1 billion (7.7 percent). In addition, recipients from France (\$73.2 billion), Switzerland (\$53.8 billion), Luxembourg (\$53.0 billion), China (\$48.3 billion), and Ireland (\$47.6 billion) each accounted for at

least 4.0 percent of U.S.-source income paid to foreign persons in 2019.

Foreign recipients located in the 13 countries displayed in Figure B2, combined, paid \$15.1 billion in withholding taxes (71.9 percent of the total) in 2019. Recipients in the Cayman Islands paid \$3.1 billion in withholding taxes (14.5 percent of the total), the most of any country, which was an increase of 2.7 percent from 2018. Recipients from Luxembourg paid nearly \$2.3 billion in withholding taxes (10.9 percent of the total), an increase of 1.2 percent from the previous year.

### Types of U.S.-source income

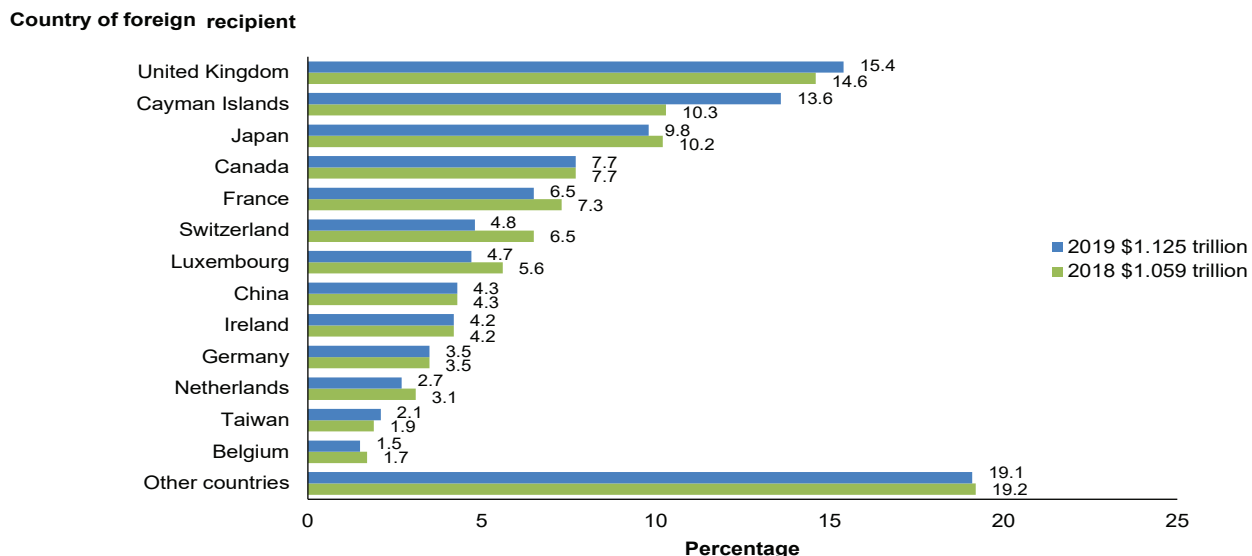
The primary types of U.S.-source income paid to foreign recipients reported on Form 1042-S in 2019 were consistent with previous years (Figure C). Interest payments totaled \$577.3 billion, which was an increase of 7.6 percent from 2018, and accounted for 51.3 percent of total gross income. Dividends paid to foreign persons rose by 1.2 percent to \$245.2 billion and accounted for 21.8 percent of total gross income. Payments of rents and royalties to foreign persons totaled \$69.5 billion or 6.2 percent of total gross income. Notional principal contract income totaled \$54.7 billion in 2019 and all of it was exempt from withholding tax.

### Additional Foreign Income and Withholding Data

While the majority of U.S. income paid to foreign recipients is subject to withholding under Chapter 3 of the IRC and is reported on Form 1042-S, information from other tax forms is useful for providing a comprehensive look at withholding tax of foreign persons' U.S. income.

**Figure B1**

**Percentage of Total U.S.-Source Income Paid to Foreign Persons Under Chapter 3, as Reported on Form 1042-S, by Country of Foreign Recipient, Calendar Years 2018 and 2019**

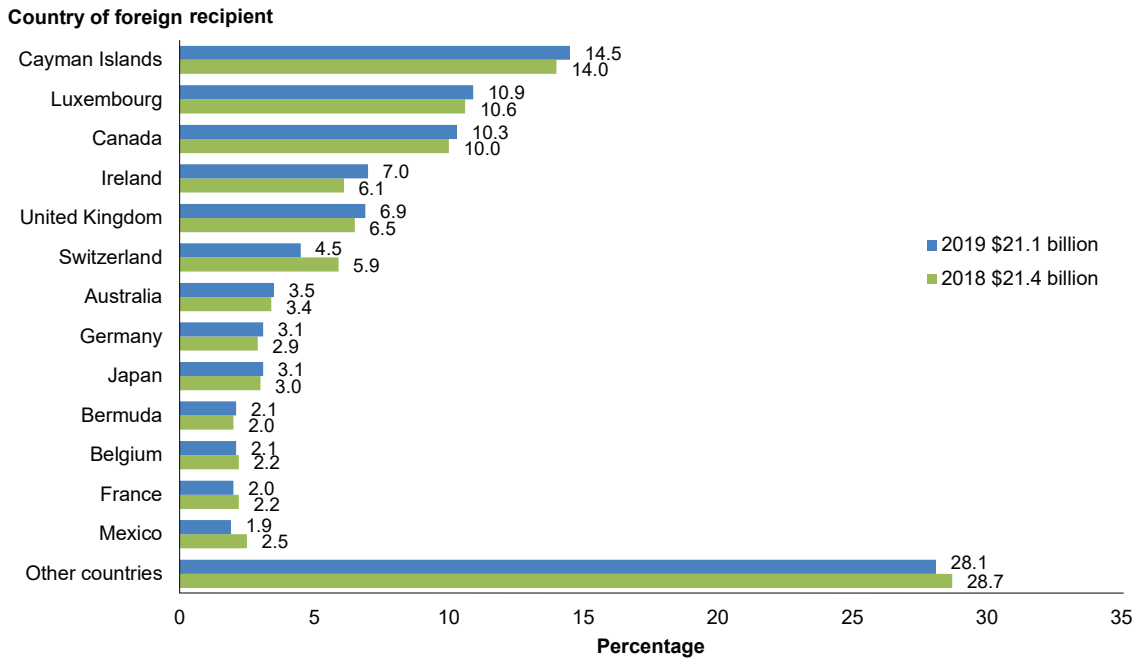


NOTES: Form 1042-S, Foreign Person's U.S.-Source Income Subject to Withholding. Chapter 3 of the IRC (Sections 1441-1446) generally requires withholding at a rate of 30 percent on U.S. source, fixed or determinable, annual or periodic income paid to nonresident aliens. Detail may not add to 100 percent due to rounding.

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, August 2023.

**Figure B2**

**Percentage of Total Taxes Withheld on U.S.-Source Income Paid to Foreign Persons Under Chapter 3, as Reported on Form 1042-S, by Country of Foreign Recipient, Calendar Years 2018 and 2019**

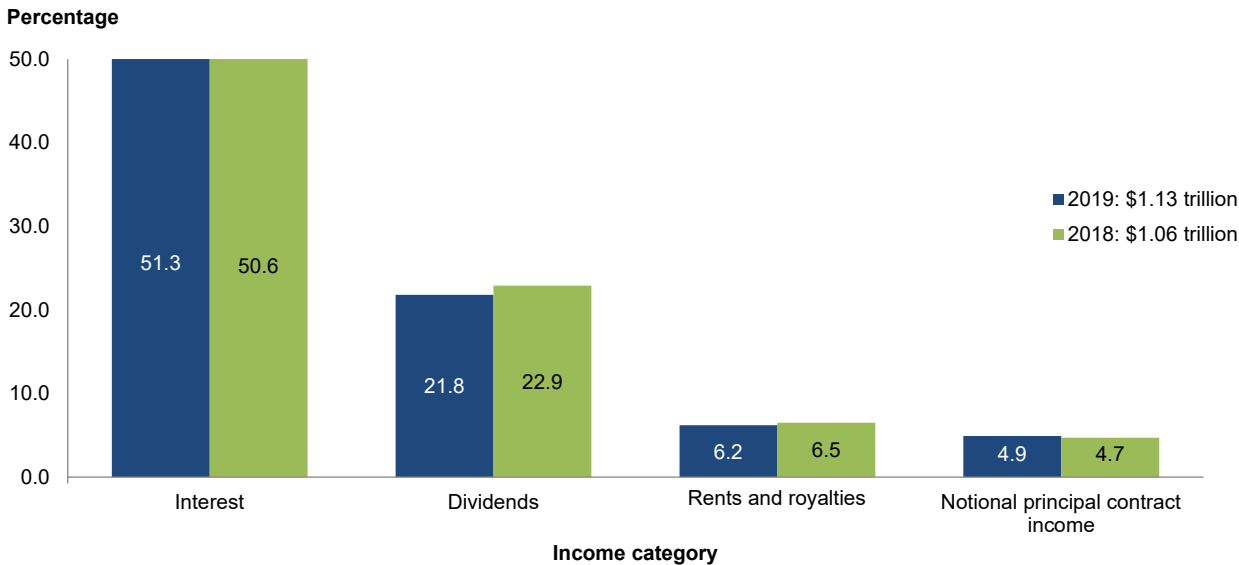


NOTES: Form 1042-S, Foreign Person's U.S.-Source Income Subject to Withholding. Chapter 3 of the IRC (Sections 1441-1446) generally requires withholding at a rate of 30 percent on U.S. source, fixed or determinable, annual or periodic income paid to nonresident aliens. Detail may not add to 100 percent due to rounding.

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, August 2023.

**Figure C**

**Percentage of Total U.S.-Source Income Paid to Foreign Persons Under Chapter 3, as Reported on Form 1042-S, by Selected Income Category, Calendar Years 2018 and 2019**



NOTES: Form 1042-S, Foreign Person's U.S.-Source Income Subject to Withholding. Chapter 3 of the IRC (Sections 1441-1446) generally requires withholding at a rate of 30 percent on U.S. source, fixed or determinable, annual or periodic income paid to nonresident aliens.

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, August 2023.

## Foreign partner's partnership income

U.S.-partnership income that is allocable to foreign partners is reported on Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax. Partnerships are required to withhold income tax on effectively connected taxable income deemed allocable to foreign partners. A U.S. or foreign partnership will file Form 8805 to show the amount of taxable income and total tax allocable to the foreign partner for the partnership's tax year. The statutory withholding rate for partnership income allocable to corporate foreign partners is 21 percent; it is 37 percent for noncorporate partners. Reduced withholding rates may apply if the foreign partner is an individual and the specific type of income is among income that is subject to preferential rates. These types of income include capital gains, depreciation recapture, and collectibles gains.

## Sales of U.S. real property

Another tax form that provides information about withholding on foreign persons' U.S. income is Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests. The Foreign Investment in Real Property Tax Act of 1980 (FIRPTA) was introduced to ensure that the United States collected a portion of the capital gains realized by foreigners from the sales of U.S. real property interests. Form 8288-A is used to report the sales price of U.S. real property sold by the foreign person and the tax withheld on that sales price. Typically, the sales price is subject to 15-percent withholding, although corporations may be taxed at rates up to 35 percent in certain circumstances. In some instances, the seller may elect to pay a 21-percent tax on the capital gain rather than a 15-percent withholding tax on the sales price. When a foreign person sells real property interests in the United States, the buyer of the property is responsible for collecting and remitting to the IRS the appropriate amount of withholding and filing the necessary tax forms.

## Branch profits tax

A withholding tax equivalent on a foreign person's U.S. income in the form of a branch profits tax is reported on Form 1120-F, U.S. Income Tax Return of a Foreign Corporation. The branch profits tax was created to achieve neutrality for foreign investments in the United States through a U.S. branch or a U.S. subsidiary of a foreign parent corporation. While dividends paid by a U.S. subsidiary to its foreign parent corporation are subject to a 30-percent (or lower) withholding tax, profits of a U.S. branch of a foreign parent would not be subject to an equivalent tax absent the branch profits tax. The amount of income remitted by the U.S. branch to its foreign owner, known as the dividend equivalent amount, is reported on Form 1120-F, along with the associated tax on that amount (i.e., branch profits tax).

## Effective withholding tax rates

The combined withholding tax on U.S.-source income paid to foreign persons for 2019 was \$27.0 billion, with an average effective tax rate of 18.5 percent (Figure D). The effective

withholding rates vary widely among the various tax forms. U.S. partnership income allocable to foreign partners is subject to significantly higher rates of withholding than other types of U.S. income, because it is not typically reduced by tax treaties and is far more likely to be taxed near the statutory tax rate. For 2019, the average effective withholding rate on U.S. partnership distributions to foreign partners was 30.7 percent. The 11.1-percent withholding rate on income from the sale of U.S. real property interests is comparatively low because the statutory rate for this type of income is just 15 percent. The average effective rate on foreign branch profits (14.9 percent) reported on Form 1120-F was less than the 30-percent statutory rate because recipients frequently qualify for reduced rates through tax treaties.

## Real property sales

The seven states with the most U.S. real property interest sales in 2019 made up 74.6 percent of all transactions, 49.0 percent of the total sales revenue, and 52.6 percent of taxes withheld (Figure E). The largest number of real property sales occurred in Florida. In fact, Florida had more than the other top seven states combined in 2019. New York had the highest sales revenue (\$1.13 million) per transaction, followed by California (\$0.74 million). Many real property sales could not be assigned to a specific state for reasons including: the real property transaction involved the transfer of stock in a portfolio of real estate holdings not specific to a geographic area; or the transaction involved the sale of an ownership interest in an entity that controlled real estate in multiple locations in the United States.

## Withholding Under Chapter 4

The Foreign Account Tax Compliance Act (FATCA) became U.S. federal law in 2010 as part of the Hiring Incentives to Restore Employment (HIRE) Act. Under FATCA, foreign financial institutions and certain other nonfinancial foreign entities are required to report on the foreign assets held by their U.S. account holders or be subject to withholding payments. FATCA requires U.S. withholding agents to withhold tax on: (a) certain payments to foreign financial institutions (FFIs) that do not agree to report specific information to the IRS regarding their U.S. account; and (b) certain payments to nonfinancial foreign entities (NFFE) that do not provide information on their substantial U.S. owners to withholding agents. Payments subject to withholding under FATCA are subject to the laws of Chapter 4 of the IRC, which were implemented beginning July 1, 2014.

Some 31.3 percent of the U.S.-source income reported under Chapter 4 was subject to withholding (Table 3), and the average withholding rate for these payments was 28.9 percent. Interest was the largest category of Chapter 4 income (\$3.4 billion), and most of that (86.4 percent) was exempt from withholding. Dividends accounted for 59.2 percent of Chapter 4 income subject to withholding while interest payments accounted for 23.9 percent. Tax withheld on dividends (60.3 percent) and interest (23.2 percent) comprised most of the tax withheld on Chapter 4 payments.

**Figure D**

## U.S.-Source Income Payments to Foreign Persons: Number of Forms, Income, Tax Withheld, and Effective Tax Rate, by Form Type and Selected Country of Foreign Recipient, Calendar Year 2019

[Money amounts are in thousands of dollars]

Form type and selected country	All payments		Payments subject to withholding tax			
	Total number of forms	Income (less loss)	Number of forms [1]	Income [2]	U.S. tax withheld	Effective tax rate [3]
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All forms</b>	<b>7,287,195</b>	<b>1,158,804,873</b>	<b>3,797,386</b>	<b>145,683,904</b>	<b>27,021,242</b>	<b>18.5</b>
<b>Form 1042-S: All countries [4]</b>	<b>7,109,642</b>	<b>1,125,665,809</b>	<b>3,639,264</b>	<b>114,969,306</b>	<b>21,104,721</b>	<b>18.4</b>
United Kingdom	669,796	173,497,716	332,608	9,518,473	1,452,384	15.3
Japan	319,938	110,761,234	89,156	7,429,113	664,269	8.9
Cayman Islands	169,813	153,409,200	37,288	10,402,617	3,070,599	29.5
Canada	725,547	87,094,260	399,003	16,957,461	2,183,693	12.9
Switzerland	97,607	53,847,976	44,574	7,245,221	959,089	13.2
Luxembourg	34,042	52,971,462	10,983	8,066,281	2,300,811	28.5
France	128,676	73,175,731	68,503	1,924,720	422,261	21.9
China	426,289	48,252,331	142,217	1,137,831	138,291	12.2
Germany	469,530	39,163,874	184,842	3,624,769	659,292	18.2
Ireland	106,738	47,629,231	60,353	7,195,403	1,467,250	20.4
Netherlands	105,577	30,611,509	50,369	2,248,378	246,990	11.0
Taiwan	201,121	23,245,310	123,454	992,019	292,762	29.5
Belgium	47,571	16,682,554	28,819	2,133,411	442,849	20.8
Singapore	155,186	13,539,476	90,250	1,096,842	324,669	29.6
Australia	252,205	14,452,992	192,137	5,666,467	735,239	13.0
South Korea	71,314	14,930,123	41,729	2,785,200	409,752	14.7
Bermuda	24,901	13,571,601	9,288	1,451,091	434,145	29.9
<b>Form 8805: All countries [5]</b>	<b>145,187</b>	<b>12,436,216</b>	<b>126,748</b>	<b>12,436,216</b>	<b>3,815,542</b>	<b>30.7</b>
United Kingdom	9,170	2,093,859	7,330	2,093,859	682,940	32.6
Canada	12,919	1,684,858	11,805	1,684,858	445,601	26.4
Germany	38,449	1,629,109	31,244	1,629,109	449,410	27.6
Cayman Islands	1,973	828,498	1,338	828,498	225,708	27.2
China	10,000	590,264	9,726	590,264	146,662	24.8
Liechtenstein	81	491,799	70	491,799	100,168	20.4
Israel	9,090	407,803	8,856	407,803	96,321	23.6
Denmark	519	304,519	388	304,519	86,084	28.3
Australia	1,980	304,299	1,635	304,299	112,990	37.1
<b>Form 8288-A: All countries</b>	<b>29,300</b>	<b>16,583,090</b>	<b>29,300</b>	<b>16,583,090</b>	<b>1,847,944</b>	<b>11.1</b>
Australia	595	3,661,092	595	3,661,092	305,200	8.3
Canada	9,753	2,806,166	9,753	2,806,166	319,826	11.4
United Kingdom	2,762	1,952,865	2,762	1,952,865	240,087	12.3
China	1,011	677,843	1,011	677,843	83,458	12.3
Taiwan	270	360,568	270	360,568	52,226	14.5
Germany	1,147	348,764	1,147	348,764	41,187	11.8
Cayman Islands	173	317,874	173	317,874	36,704	11.5
Switzerland	335	291,493	335	291,493	33,687	11.6
Hong Kong	307	287,234	307	287,234	38,289	13.3
Japan	1,757	1,384,657	1,757	1,384,657	184,715	13.3
<b>Form 1120-F: Reporting branch profits tax</b>	<b>3,066</b>	<b>4,119,758</b>	<b>2,074</b>	<b>1,695,292</b>	<b>253,035</b>	<b>14.9</b>

[1] Number of forms in this column includes returns with income subject to taxation for Form 1042-S; positive income (excluding losses) for Form 8805; sales revenue for Form 8288-A; and branch profits tax for Form 1120-F.

[2] Amounts in this column represent income subject to taxation for Form 1042-S; positive income (excluding losses) for Form 8805; sales revenue for Form 8288-A; and dividend equivalent amount subject to taxation for Form 1120-F.

[3] U.S. tax withheld (column 5) divided by income (column 4).

[4] Amounts shown are subject to withholding under Chapter 3; Chapter 4 amounts are shown separately in Table 3. Chapter 3 of the IRC (Sections 1441 –1446) generally requires withholding at a rate of 30 percent on U.S. source, fixed or determinable, annual or periodic income paid to nonresident aliens. Chapter 4 withholding requires a withholding agent to withhold 30 percent on withholdable payments made to an entity that is a foreign financial intermediary (FFI) unless the withholding agent is able to treat the FFI as a participating FFI, deemed-compliant FFI, or exempt beneficial owner. Chapter 4 withholding also applies to withholdable payments made to an entity that is a passive nonfinancial foreign entity (NFFE) that fails to identify its substantial U.S. owners (or to certify that it does not have any substantial U.S. owners).

[5] Income (less loss) for all payments (column 2) is less than income on payments subject to tax (column 4) because column 2 includes forms with losses.

NOTE: The titles of the forms are: Form 1042-S, Foreign Person's U.S.-Source Income Subject to Withholding; Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax; Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests; and Form 1120-F, U.S. Income Tax Return of a Foreign Corporation.

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, August 2023.

**Figure E**  
**U.S. Real Property Interests Sold by Foreign Persons: Number of Forms 8288-A Filed, Total Sales Revenue, and Tax Withheld, by State Location of the Property, Calendar Year 2019**

[Money amounts are in thousands of dollars]

State location of real property	Total number of forms	Total sales revenue	U.S. tax withheld
	(1)	(2)	(3)
<b>Total</b>	<b>29,300</b>	<b>16,583,090</b>	<b>1,847,944</b>
Florida	12,676	3,384,143	373,202
California	2,629	1,933,331	237,372
New York	888	999,109	121,166
Hawaii	2,031	565,585	82,863
Arizona	1,568	545,430	67,031
Texas	1,182	379,553	49,107
Washington	894	326,294	40,614
All others and nonallocable	7,432	8,449,645	876,589

NOTES: Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, is filed by the buyer of U.S. real property sold by foreign persons. The buyer must withhold tax in accordance with Internal Revenue Code Section 1445. These data were not previously available on the IRS Tax Statistics webpage.

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, August 2023.

## Data Sources and Limitations

Because the populations of Forms 1042-S, 8805, and 8288-A were used for the statistics in this article, the data are not subject to sampling error. However, the data are subject to nonsampling error, including data entry and taxpayer reporting errors. Because the data were tested and adjusted to ensure that certain basic mathematical relationships held, as well as the calculation of the correct tax withheld, the possibility of error cannot be eliminated completely.

The Form 1120-F statistics in this article are based on information reported on Form 1120-F corporation income tax returns that were included in the 2019 Statistics of Income sample of corporate returns. Because the estimates are based on a sample, they are subject to sampling error.<sup>1</sup>

### Form 1042-S

Payers (or their authorized withholding agents) of most U.S.-source income to foreign persons must withhold tax in accordance with Internal Revenue Code Section 1441. Form 1042-S, Foreign Person's U.S.-Source Income Subject to Withholding, is filed by the payer to report this income and the U.S. tax withheld. Often a financial institution acts as the payer's withholding agent. The statistics in this data release were tabulated by calendar year, using all Forms 1042-S filed with the Internal Revenue Service during 2019. The data reflect the income that was paid and U.S. tax that was withheld for 2019.

### Form 8805

Domestic partnerships (or their authorized withholding agents) must withhold tax in accordance with Internal Revenue Code Section 1446 on distributions made to foreign partners. Form 8805, Foreign Partner's Information Statement of Section 1446

Withholding Tax, is filed by the payer to report income paid by U.S. partnerships to their foreign partners and the U.S. tax withheld. The statistics in this data release were tabulated by calendar year using all Forms 8805 filed with the Internal Revenue Service during 2019. The data reflect both the income paid and U.S. tax withheld for 2019.

### Form 8288-A

Purchasers of U.S. real property held by foreign persons must withhold tax in accordance with Internal Revenue Code Section 1445. Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, is filed by the buyer of U.S. real property sold by foreign persons. The statistics in this data release were tabulated by calendar year using all Forms 8288-A filed with the Internal Revenue Service with a date of transfer occurring during 2019.

### Form 1120-F

In accordance with Section 884(a), the Internal Revenue Code imposes a 30-percent branch-profits tax on after-tax earnings of a foreign corporation's U.S. trade or business that are not reinvested in a U.S. trade or business by the close of the tax year or are disinvested in a later tax year. Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, is filed by the foreign corporation. The statistics in this data release were tabulated based upon all Forms 1120-F included in the tax year 2019 SOI Corporation Income Tax Return sample.

## Explanation of Selected Terms

**Foreign persons**—For purposes of this data release, foreign persons include: (a) individuals whose residence is not within the United States and who are not U.S. citizens (i.e., nonresident aliens); and (b) corporations and other organizations (including partnerships, private foundations, estates, and trusts) created or organized outside the United States. Individuals residing, and organizations created or organized, in Puerto Rico and U.S. possessions are also considered foreign persons.

**U.S. branch treated as U.S. person**—The following types of U.S. branches (of foreign entities) may reach an agreement with a withholding agent to treat a branch as a U.S. person: (a) a U.S. branch of a foreign bank subject to regulatory supervision by the Federal Reserve Board; or (b) a U.S. branch of a foreign insurance company required to file an annual statement on a form approved by the National Association of Insurance Commissioners with the Insurance Department of a state, territory, or the District of Columbia.

**Withholding rate pool**—A withholding rate pool is a payment of a single type of income, determined in accordance with the categories of income reported on Form 1042-S that is subject to a single rate of withholding.

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<sup>1</sup> For a more complete description of the SOI Corporation Income Tax Return Sample, see <https://www.irs.gov/pub/irs-pdf/p16.pdf#page=10>.

**Table 1. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, by Tax Treaty Countries and Total Non-Tax Treaty Countries, Calendar Year 2019**  
 [Money amounts are in thousands of dollars]

Treaty status and country	Number of Forms 1042-S	U.S.-source income			U.S. tax withheld
		Total	Exempt from withholding	Subject to withholding	
	(1)	(2)	(3)	(4)	(5)
<b>Total</b>	<b>7,109,642</b>	<b>1,125,665,809</b>	<b>1,010,696,504</b>	<b>114,969,306</b>	<b>21,104,721</b>
<b>Tax treaty countries, total</b>	<b>5,350,137</b>	<b>846,678,179</b>	<b>755,535,114</b>	<b>91,143,065</b>	<b>14,360,699</b>
Armenia	1,574	19,605	16,210	3,395	764
Australia [1]	252,679	14,462,839	8,794,210	5,668,629	735,845
Austria	34,167	2,061,097	1,495,645	565,452	90,273
Azerbaijan	1,502	15,983	14,962	1,021	206
Bangladesh	29,716	59,330	52,389	6,940	1,016
Barbados	3,954	2,904,225	2,835,681	68,544	13,613
Belarus	7,170	51,622	47,991	3,631	931
Belgium	47,571	16,682,554	14,549,143	2,133,411	442,849
Bulgaria	9,232	82,419	27,683	54,736	4,371
Canada	725,547	87,094,260	70,136,799	16,957,461	2,183,693
China	426,289	48,252,331	47,114,500	1,137,831	138,291
Cyprus	5,552	383,867	308,671	75,197	12,942
Czech Republic	27,384	965,399	887,732	77,667	12,897
Denmark	29,299	5,909,244	4,846,597	1,062,647	166,641
Egypt	12,228	112,336	97,858	14,478	2,873
Estonia	6,375	37,778	22,290	15,488	2,432
Finland	18,160	2,019,834	1,756,199	263,635	39,320
France [2]	128,807	73,176,409	71,251,118	1,925,290	422,411
Georgia	1,499	41,476	38,736	2,740	658
Germany	469,530	39,163,874	35,539,105	3,624,769	659,292
Greece	23,709	198,332	136,561	61,771	15,715
Hungary	14,185	2,832,389	2,487,153	345,235	22,031
Iceland	3,263	94,261	75,044	19,217	4,577
India	239,898	11,715,324	10,960,272	755,052	127,181
Indonesia	19,674	792,643	772,234	20,409	3,576
Ireland	106,738	47,629,231	40,433,827	7,195,403	1,467,250
Israel	97,331	4,330,668	2,833,750	1,496,918	309,086
Italy	105,810	4,462,454	2,809,956	1,652,498	171,210
Jamaica	7,158	210,270	186,481	23,789	4,550
Japan	319,938	110,761,234	103,332,121	7,429,113	664,269
Kazakhstan	4,880	53,124	47,983	5,141	936
Korea, Republic of (South)	71,314	14,930,123	12,144,924	2,785,200	409,752
Kyrgyzstan	547	1,309	812	497	79
Latvia	4,054	100,830	82,027	18,803	3,154
Lithuania	5,424	49,911	42,144	7,767	1,287
Luxembourg	34,042	52,971,462	44,905,181	8,066,281	2,300,811
Malta	4,628	221,684	84,161	137,522	16,198
Mexico	345,440	8,954,369	6,216,770	2,737,599	400,610
Moldova	1,651	23,307	21,796	1,511	342
Morocco	4,044	102,014	97,437	4,577	795
Netherlands	105,577	30,611,509	28,363,131	2,248,378	246,990
New Zealand	40,406	892,784	598,785	293,999	40,571
Norway	30,532	10,897,949	10,484,819	413,130	73,407
Pakistan	9,761	49,683	32,837	16,845	2,744
Philippines	39,054	1,180,289	1,025,337	154,953	40,022
Poland	54,784	995,287	780,634	214,654	37,879
Portugal	17,978	301,663	178,294	123,369	16,557
Romania	14,342	182,607	157,577	25,030	4,079
Russia	208,516	589,941	522,970	66,970	11,339

Footnotes at end of table.



**Table 1. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, by Tax Treaty Countries and Total Non-Tax Treaty Countries, Calendar Year 2019—Continued**

[Money amounts are in thousands of dollars]

Treaty status and country	Number of Forms 1042-S	U.S.-source income			U.S. tax withheld
		Total	Exempt from withholding	Subject to withholding	
	(1)	(2)	(3)	(4)	(5)
Slovak Republic	8,327	99,944	72,571	27,373	6,069
Slovenia	6,258	55,290	17,564	37,726	6,056
South Africa	45,641	589,160	344,005	245,155	39,428
Spain	109,520	6,508,637	4,665,004	1,843,633	213,987
Sri Lanka	2,308	58,922	54,678	4,244	701
Sweden	39,782	9,368,124	7,555,399	1,812,725	279,805
Switzerland	97,607	53,847,976	46,602,755	7,245,221	959,089
Tajikistan	459	1,516	901	615	115
Thailand	34,994	2,061,405	1,901,242	160,163	25,556
Trinidad and Tobago	9,804	319,449	287,591	31,858	9,224
Tunisia	2,095	15,663	13,600	2,063	419
Turkey	23,120	236,036	96,494	139,542	21,646
Turkmenistan	287	758	475	283	41
Ukraine	26,942	55,788	27,736	28,052	4,291
United Kingdom	669,796	173,497,716	163,979,242	9,518,473	1,452,384
Uzbekistan	941	2,318	1,097	1,221	250
Venezuela	99,343	326,346	266,222	60,124	13,322
<b>Non-tax treaty countries, total [3]</b>	<b>1,759,505</b>	<b>278,987,630</b>	<b>255,161,390</b>	<b>23,826,241</b>	<b>6,744,022</b>

[1] Includes the following countries which are part of the same tax treaty: Ashmore and Cartier Islands, Christmas Island, Cocos (Keeling) Islands, Coral Sea Islands Territory, and Norfolk Island. These countries are not included with Australia in Table 2.

[2] Includes the following countries which are part of the same tax treaty: Guadeloupe, French Guiana, Martinique, and Reunion. These countries are not included with France in Table 2.

[3] Includes Puerto Rico and U.S. possessions. The U.S. and Bermuda have had a tax treaty in effect since 1986, however, this treaty provides no reduction of withholding rates.

NOTES: Detail may not add to totals because of rounding. Form 1042-S is entitled "Foreign Person's U.S.-Source Income Subject to Withholding." Chapter 3 withholding describes the withholding regime that requires withholding on a payment of U.S.-source income. Payments to foreign persons, including nonresident alien individuals, foreign entities, and governments, may be subject to Chapter 3 withholding.

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, October 2021.

**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019**  
 [Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total</b>	<b>7,109,642</b>	<b>21,104,721</b>	<b>1,125,665,809</b>	<b>577,342,319</b>	<b>245,194,271</b>	<b>69,535,524</b>	<b>2,242,544</b>	<b>8,472,183</b>	<b>54,730,119</b>
<b>RECIPIENT TYPES</b>									
Individuals	5,456,187	1,579,649	15,751,990	2,755,916	3,435,893	1,693,707	2,242,544	1,244,661	0
Corporations	810,446	12,067,047	702,821,916	343,414,667	134,713,323	54,947,917	0	6,245,053	53,057,238
Partnerships and trusts	184,442	869,572	32,028,557	14,528,010	12,065,956	889,985	0	374,905	1,371
U.S. branches treated as U.S. persons	2,195	52,324	50,897,523	33,981,893	7,365,011	21,597	0	27,028	1,255,051
Governments and international organizations	61,577	41,304	152,505,395	110,026,283	28,798,189	174,987	0	28,481	9
Hybrid entity making treaty claim	2,292	125,161	16,620,201	3,746,326	4,438,573	2,937,100	0	139,062	0
Withholding foreign partnerships and trusts	5,993	7,492	6,256,318	2,764,691	1,857,318	33,949	0	39,530	103,536
Artists and athletes [1]	36,089	291,306	1,246,470	1,037	1,248	126,112	0	5,070	0
Withholding rate pools (general)	29,941	5,615,994	97,378,603	50,246,054	40,475,938	195,664	0	13,852	0
Withholding rate pools (tax-exempt)	901	1,129	16,561,881	7,176,149	7,967,501	2	0	0	0
Pensions	7,525	74,243	2,800,604	564,612	367,730	2,035	0	730	0
Other and unknown	512,054	379,499	30,796,352	8,136,680	3,707,590	8,512,468	0	353,811	312,913
<b>SELECTED COUNTRIES AND RECIPIENT TYPES</b>									
Argentina	111,672	37,363	589,675	360,581	67,874	36,825	7,692	10,928	0
Individuals	103,323	20,372	280,188	195,164	46,352	3,671	7,692	3,623	0
Corporations	2,653	12,480	96,414	50,969	14,865	13,329	0	5,741	0
Withholding rate pools (general)	17	42	458	299	133	0	0	0	0
Australia	252,205	735,239	14,452,992	5,970,529	5,161,928	951,819	45,169	54,640	31,331
Individuals	161,572	49,916	348,930	19,298	108,316	56,927	45,169	12,113	0
Corporations	17,316	369,860	8,517,966	3,956,185	2,157,899	829,257	0	35,517	31,331
Withholding rate pools (general)	80	10,974	72,784	11,786	59,076	0	0	0	0
Austria	34,167	90,273	2,061,097	968,902	522,614	331,649	10,496	42,381	0
Individuals	27,187	10,952	88,539	7,985	18,622	7,163	10,496	2,998	0
Corporations	1,862	18,651	1,018,147	513,167	205,270	182,997	0	9,292	0
Withholding rate pools (general)	1,694	51,612	603,045	344,525	247,253	456	0	0	0
Bahamas	24,504	115,116	1,636,576	1,063,676	380,242	4,969	699	12,396	0
Individuals	3,507	3,803	23,827	8,526	5,230	238	699	706	0
Corporations	19,226	77,105	1,284,115	867,678	264,433	3,918	0	29	0
Withholding rate pools (general)	250	17,788	190,987	128,048	57,642	11	0	0	0
Bahrain	2,251	1,399	215,355	54,016	15,207	329	25	194	0
Individuals	1,739	514	2,906	381	906	81	25	1	0
Corporations	311	866	162,283	20,228	1,874	233	0	160	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Barbados	3,954	13,613	2,904,225	552,087	35,972	7,046	1,274	258	0
Individuals	1,894	806	8,095	2,186	917	603	1,274	153	0
Corporations	1,637	12,029	2,883,981	542,932	33,431	4,179	0	22	0
Withholding rate pools (general)	d	d	d	0	d	0	0	0	0
Belgium	47,571	442,849	16,682,554	11,079,413	4,344,072	419,184	9,480	39,142	374
Individuals	38,540	11,174	99,521	8,468	35,813	8,885	9,480	11,213	0
Corporations	3,204	12,348	5,811,663	4,772,265	480,858	384,830	0	25,295	374
Withholding rate pools (general)	355	415,649	7,453,796	4,166,431	2,933,148	71	0	0	0
Bermuda	24,901	434,145	13,571,601	10,750,891	1,353,795	40,949	1,795	12,064	0
Individuals	6,810	6,168	42,607	16,821	15,180	639	1,795	1,614	0
Corporations	14,782	371,432	11,621,653	10,149,988	1,049,905	34,445	0	9,014	0
Withholding rate pools (general)	33	1,385	101,740	35,259	8,581	0	0	0	0

Footnotes at end of table.

**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019—Continued**

[Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Brazil</b>	108,321	81,579	6,919,348	6,509,110	103,427	91,797	5,782	18,670	19
Individuals	91,735	32,435	197,006	53,763	47,153	21,411	5,782	12,334	0
Corporations	3,975	41,469	444,958	246,617	51,530	35,688	0	1,974	19
Withholding rate pools (general)	18	5	107	89	14	0	0	0	0
<b>British Virgin Islands</b>	104,376	313,819	5,086,298	3,276,668	935,395	32,634	253	122	0
Individuals	935	588	6,867	4,804	800	80	253	7	0
Corporations	101,501	306,188	4,976,747	3,209,635	917,297	28,043	0	115	0
Withholding rate pools (general)	6	45	862	d	d	d	0	0	0
<b>Brunei</b>	984	494	104,997	44,203	49,737	32	0	0	0
Individuals	658	63	346	47	133	19	0	0	0
Corporations	19	85	376	48	107	0	0	0	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
<b>Canada</b>	725,547	2,183,693	87,094,260	32,279,709	23,286,199	3,013,714	442,136	1,229,805	6,438,177
Individuals	541,952	182,770	1,817,506	62,269	198,198	192,534	442,136	101,840	0
Corporations	80,154	770,819	51,058,658	20,999,512	8,636,259	2,129,318	0	1,046,998	6,322,434
Withholding rate pools (general)	836	1,067,897	15,330,150	5,002,929	9,115,445	4,602	0	0	0
<b>Cayman Islands</b>	169,813	3,070,599	153,409,200	113,375,359	10,968,161	98,928	791	49,318	16,539,883
Individuals	2,273	3,312	51,602	39,272	9,314	307	791	29	0
Corporations	157,267	2,993,325	144,604,406	107,851,364	8,816,760	82,790	0	2,469	16,538,959
Withholding rate pools (general)	100	3,668	96,853	80,501	16,076	0	0	0	0
<b>Chile</b>	30,065	164,484	1,714,943	822,485	532,550	12,488	8,470	3,113	12,944
Individuals	20,038	9,441	65,970	27,271	12,982	1,310	8,470	1,648	0
Corporations	7,868	131,572	949,705	244,820	426,965	2,269	0	726	12,944
Withholding rate pools (general)	4	0	3	d	d	d	0	0	0
<b>China</b>	426,289	138,291	48,252,331	40,797,947	3,510,223	1,782,307	529	487,420	21,501
Individuals	403,762	38,861	1,100,777	253,131	116,844	38,861	529	459,620	0
Corporations	3,971	84,080	3,222,885	2,356,475	118,795	242,274	0	20,226	21,501
Withholding rate pools (general)	51	286	4,262	838	2,689	97	0	0	0
<b>Colombia</b>	37,204	94,564	1,464,610	886,503	276,660	31,453	11,264	11,172	0
Individuals	29,188	9,691	65,177	20,351	8,130	3,373	11,264	2,061	0
Corporations	3,838	45,826	480,502	171,108	132,313	10,075	0	6,307	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
<b>Costa Rica</b>	14,275	8,164	205,215	73,880	15,335	87,324	8,437	1,493	0
Individuals	11,453	4,652	31,337	8,256	3,732	389	8,437	1,055	0
Corporations	1,844	3,129	135,233	33,936	9,300	86,168	0	224	0
Withholding rate pools (general)	d	d	d	0	d	0	0	0	0
<b>Curacao</b>	9,473	23,871	555,849	230,308	271,526	4,325	109	67	0
Individuals	4,937	7,620	31,326	2,855	3,285	29	109	62	0
Corporations	2,532	6,949	100,095	67,973	20,870	295	0	5	0
Withholding rate pools (general)	43	4,804	367,963	121,415	236,885	1,235	0	0	0
<b>Cyprus</b>	5,552	12,942	383,867	93,765	31,648	160,422	755	6,458	0
Individuals	3,384	1,075	10,896	3,334	2,481	646	755	1,182	0
Corporations	1,901	6,442	228,758	72,586	18,745	48,804	0	5,205	0
Withholding rate pools (general)	30	1,767	13,514	5,399	5,995	0	0	0	0
<b>Czech Republic</b>	27,384	12,897	965,399	535,922	110,662	189,381	2,372	8,366	0
Individuals	23,492	3,509	29,933	2,714	7,518	4,020	2,372	3,185	0
Corporations	842	3,717	96,390	14,404	18,661	41,562	0	4,100	0
Withholding rate pools (general)	74	3,947	46,500	21,158	24,573	8	0	0	0

Footnotes at end of table.

**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019—Continued**

[Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Denmark	29,299	166,641	5,909,244	1,974,971	2,274,790	878,459	8,485	58,099	0
Individuals	16,441	23,580	210,424	27,871	126,063	7,604	8,485	1,497	0
Corporations	4,570	77,627	4,211,505	1,322,236	1,520,020	820,473	0	49,022	0
Withholding rate pools (general)	234	60,239	578,147	151,247	403,140	61	0	0	0
Dominican Republic	10,873	8,694	119,679	82,961	4,667	4,915	7,679	3,433	0
Individuals	9,250	5,434	37,164	14,571	3,146	2,028	7,679	1,885	0
Corporations	485	680	17,264	12,761	1,010	2,230	0	10	0
Withholding rate pools (general)	13	67	234	7	218	0	0	0	0
East Timor	228	134	260,398	171,717	86,865	204	0	130	0
Individuals	196	133	951	12	5	139	0	130	0
Corporations	4	0	125	102	0	15	0	0	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Egypt	12,228	2,873	112,336	79,642	5,630	1,502	94	7,799	0
Individuals	11,303	2,432	29,256	1,958	5,371	1,002	94	6,937	0
Corporations	127	102	2,972	265	20	248	0	696	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Finland	18,160	39,320	2,019,834	894,517	668,406	253,825	3,856	17,107	0
Individuals	12,652	2,607	19,474	593	2,739	3,828	3,856	690	0
Corporations	3,062	29,449	1,284,140	472,721	442,111	226,937	0	15,739	0
Withholding rate pools (general)	57	5,787	46,098	7,694	38,151	8	0	0	0
France	128,676	422,261	73,175,731	37,746,736	12,492,623	3,309,325	46,822	192,105	8,564,152
Individuals	99,908	43,992	385,065	58,038	69,416	49,734	46,822	54,252	0
Corporations	11,585	63,175	36,211,447	14,404,660	5,989,256	3,039,379	0	130,651	8,482,991
Withholding rate pools (general)	1,485	299,507	4,445,054	2,940,792	1,134,746	172	0	0	0
Gabon	1,898	1,158	300,240	50,630	1,005	9,745	1	138,244	21,652
Individuals	1,492	245	7,629	172	145	1,256	1	39	0
Corporations	228	642	239,351	46,130	91	7,630	0	137,856	21,652
Withholding rate pools (general)	d	d	d	0	d	0	0	0	0
Germany	469,530	659,292	39,163,874	15,266,769	9,222,816	8,413,444	150,970	204,130	367,152
Individuals	401,701	67,362	1,026,223	99,147	319,915	186,127	150,970	42,960	0
Corporations	31,094	287,768	29,472,672	9,887,207	6,686,429	7,948,857	0	144,682	366,753
Withholding rate pools (general)	10,321	283,107	4,410,034	2,221,427	1,820,688	863	0	0	0
Greece	23,709	15,715	198,332	61,257	13,655	7,488	35,291	4,720	0
Individuals	22,047	13,945	75,881	8,223	9,026	3,373	35,291	3,570	0
Corporations	464	1,002	83,434	18,891	3,381	3,328	0	937	0
Withholding rate pools (general)	6	2	2,431	2,420	d	d	0	0	0
Guatemala	14,558	7,959	280,198	192,973	4,686	55,713	2,918	1,877	0
Individuals	11,765	6,106	35,964	11,890	3,648	709	2,918	617	0
Corporations	565	510	65,559	7,539	985	54,524	0	152	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Guernsey	13,105	161,747	1,932,302	1,038,982	522,152	1,114	142	1	0
Individuals	325	195	5,640	2,317	329	162	142	1	0
Corporations	10,506	134,697	1,495,423	895,084	387,420	625	0	0	0
Withholding rate pools (general)	159	18,069	160,905	47,242	92,260	1	0	0	0
Honduras	10,508	6,377	149,374	123,943	1,306	261	1,469	518	0
Individuals	8,427	4,853	24,165	5,983	771	201	1,469	205	0
Corporations	212	300	90,665	89,457	415	1	0	39	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Hong Kong	96,495	379,181	9,935,257	7,311,896	1,789,702	104,490	2,537	19,338	8
Individuals	84,971	53,923	322,960	83,066	145,274	6,324	2,537	7,239	0
Corporations	5,306	128,037	2,775,819	2,147,214	236,336	27,293	0	7,532	8
Withholding rate pools (general)	616	173,097	2,461,629	1,764,640	681,338	73	0	0	0
Hungary	14,185	22,031	2,832,389	2,131,864	248,021	94,190	3,090	3,662	0
Individuals	11,659	2,205	21,435	1,181	4,394	4,076	3,090	1,841	0
Corporations	775	3,747	1,299,256	1,179,841	29,753	80,505	0	1,198	0
Withholding rate pools (general)	7	0	4	2	d	2	0	0	0

Footnotes at end of table.

**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019—Continued**

[Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>India</b>	239,898	127,181	11,715,324	3,241,376	412,583	727,125	5,205	1,681,353	0
Individuals	191,553	36,816	255,901	15,513	53,242	12,207	5,205	33,137	0
Corporations	3,382	80,810	6,714,936	208,071	344,135	339,316	0	1,621,850	0
Withholding rate pools (general)	7	30	187	0	15	172	0	0	0
<b>Indonesia</b>	19,674	3,576	792,643	761,805	7,834	7,103	598	3,107	0
Individuals	18,384	2,551	23,185	2,627	4,921	4,294	598	1,471	0
Corporations	334	325	36,306	32,535	1,309	794	0	1,287	0
Withholding rate pools (general)	d	d	d	d	d	0	0	0	0
<b>Iraq</b>	1,450	683	593,515	590,024	21	52	0	8	0
Individuals	1,424	483	2,911	117	21	50	0	8	0
Corporations	12	199	695	4	0	1	0	0	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
<b>Ireland</b>	106,738	1,467,250	47,629,231	28,513,426	6,635,659	6,652,605	28,371	894,538	306
Individuals	76,180	10,441	124,430	6,794	45,909	13,740	28,371	2,968	0
Corporations	21,429	1,413,274	40,272,087	26,241,396	6,391,360	2,773,123	0	760,378	306
Withholding rate pools (general)	70	8,456	54,036	6,811	29,913	1,771	0	0	0
<b>Israel</b>	97,331	309,086	4,330,668	2,641,249	966,070	260,847	17,138	43,596	0
Individuals	74,393	32,151	343,919	115,037	57,671	82,285	17,138	22,484	0
Corporations	13,971	111,299	1,549,405	889,475	278,214	146,191	0	19,226	0
Withholding rate pools (general)	257	133,656	1,293,819	721,082	520,810	60	0	0	0
<b>Italy</b>	105,810	171,210	4,462,454	1,714,465	1,193,824	431,802	95,380	78,539	78,386
Individuals	88,610	14,806	311,735	26,922	37,072	24,239	95,380	31,263	0
Corporations	5,466	95,578	2,499,900	572,412	731,822	370,810	0	44,187	53,221
Withholding rate pools (general)	1,396	47,599	1,008,607	652,506	341,062	241	0	0	0
<b>Ivory Coast</b>	1,141	276	131,377	121,042	9,135	111	9	489	0
Individuals	1,090	127	969	217	44	101	9	15	0
Corporations	13	3	4,893	4,882	1	10	0	0	0
Withholding rate pools (general)	d	d	d	0	d	d	0	0	0
<b>Jamaica</b>	7,158	4,550	210,270	173,118	5,039	12,117	4,085	3,435	0
Individuals	5,429	2,584	18,197	2,361	1,493	1,289	4,085	1,350	0
Corporations	664	809	164,825	158,218	3,263	934	0	6	0
Withholding rate pools (general)	d	d	d	0	0	d	0	0	0
<b>Japan</b>	319,938	664,269	110,761,234	53,073,059	22,077,262	15,323,364	405,163	128,029	2,205,249
Individuals	278,890	23,559	878,558	35,044	99,324	164,766	405,163	34,528	0
Corporations	16,587	292,641	64,192,361	25,658,303	11,443,296	14,495,457	0	84,878	1,277,111
Withholding rate pools (general)	1,074	337,143	18,801,935	8,144,745	8,930,962	59,261	0	0	0
<b>Jersey</b>	8,160	86,778	1,148,538	742,451	255,742	1,368	206	616	0
Individuals	543	817	163,032	160,083	2,051	144	206	482	0
Corporations	5,073	63,426	801,983	506,424	150,958	1,130	0	130	0
Withholding rate pools (general)	555	14,553	107,747	49,980	56,529	15	0	0	0
<b>Korea, Republic of (South)</b>	71,314	409,752	14,930,123	6,672,826	3,443,451	1,398,197	20,966	59,765	0
Individuals	57,479	19,250	168,822	16,663	24,000	15,653	20,966	36,715	0
Corporations	4,141	332,644	5,529,454	1,907,941	723,204	1,280,618	0	21,765	0
Withholding rate pools (general)	252	23,414	793,895	592,793	188,803	28	0	0	0
<b>Kuwait</b>	6,582	4,940	6,657,843	1,725,550	3,471,827	1,071	0	477	0
Individuals	3,820	1,891	11,386	4,163	3,836	841	0	477	0
Corporations	621	2,348	95,360	81,881	8,519	17	0	0	0
Withholding rate pools (general)	d	0	d	d	0	0	0	0	0

Footnotes at end of table.

**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019—Continued**  
 [Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latvia	4,054	3,154	100,830	74,354	7,052	7,887	154	3,568	0
Individuals	3,563	1,322	10,268	908	3,182	1,015	154	893	0
Corporations	274	946	15,359	4,755	822	6,777	0	2,598	0
Withholding rate pools (general)	7	91	764	440	d	0	0	0	0
Liberia	1,034	4,214	185,167	96,602	11,554	34,992	172	11	0
Individuals	403	170	1,275	310	5	12	172	6	0
Corporations	612	2,803	177,955	95,650	7,539	34,919	0	5	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Liechtenstein	1,709	57,662	433,585	234,740	164,529	15,042	48	3,556	0
Individuals	280	140	1,252	456	525	2	48	23	0
Corporations	613	8,299	49,410	16,787	14,819	12,871	0	3,533	0
Withholding rate pools (general)	166	22,201	213,702	133,203	77,197	30	0	0	0
Luxembourg	34,042	2,300,811	52,971,462	35,312,052	11,452,451	811,190	767	21,269	76
Individuals	3,074	805	13,959	3,926	2,765	952	767	139	0
Corporations	28,199	1,568,582	37,831,385	25,535,286	6,766,223	696,734	0	20,994	0
Withholding rate pools (general)	1,102	719,046	9,634,000	6,734,595	2,533,380	157	0	0	0
Macau	1,705	1,555	350,285	73,123	66,827	178,826	11	646	0
Individuals	1,503	941	4,957	1,667	732	16	11	83	0
Corporations	62	202	14,773	14,134	547	8	0	3	0
Withholding rate pools (general)	d	d	d	0	0	d	0	0	0
Malaysia	67,450	16,599	1,039,656	813,209	137,064	6,408	907	2,261	0
Individuals	62,758	9,087	44,816	8,528	24,633	1,922	907	86	0
Corporations	669	2,706	62,322	36,641	5,139	2,864	0	2,056	0
Withholding rate pools (general)	3	10	35	0	35	0	0	0	0
Malta	4,628	16,198	221,684	156,706	35,620	4,763	2,576	5,705	0
Individuals	2,753	1,644	17,625	4,884	3,349	276	2,576	239	0
Corporations	1,619	13,062	175,569	129,244	28,373	4,455	0	5,284	0
Withholding rate pools (general)	52	555	18,388	15,277	2,984	1	0	0	0
Marshall Islands	2,026	2,774	269,566	40,655	6,630	69	72	854	0
Individuals	144	56	382	140	38	3	72	27	0
Corporations	1,684	2,231	266,394	40,314	6,024	66	0	827	0
Withholding rate pools (general)	d	0	d	d	0	d	0	0	0
Mauritius	2,321	2,744	102,968	51,775	7,964	56	87	1,344	0
Individuals	1,354	302	3,107	1,419	344	41	87	10	0
Corporations	706	1,785	55,336	31,244	4,162	2	0	1,333	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Mexico	345,440	400,610	8,954,369	2,418,221	2,255,582	1,346,100	296,656	114,434	0
Individuals	298,541	149,009	1,063,580	317,795	187,800	26,791	296,656	42,976	0
Corporations	8,477	184,385	5,723,278	947,236	1,868,224	1,247,110	0	35,608	0
Withholding rate pools (general)	6	2	24	d	23	d	0	0	0
Monaco	2,151	35,433	434,036	155,860	121,416	6,586	609	592	0
Individuals	1,550	5,370	32,189	10,070	6,502	3,778	609	422	0
Corporations	196	2,735	42,927	6,456	31,759	2,647	0	155	0
Withholding rate pools (general)	243	24,758	343,645	138,415	81,038	16	0	0	0
Morocco	4,044	795	102,014	94,627	916	1,786	170	620	0
Individuals	3,812	719	7,544	911	825	1,573	170	255	0
Corporations	60	10	487	45	4	71	0	353	0
Withholding rate pools (general)	d	d	d	0	d	0	0	0	0
Netherlands	105,577	246,990	30,611,509	10,034,545	12,824,985	2,395,833	22,232	164,725	2,071
Individuals	76,589	20,605	154,463	12,826	42,112	14,728	22,232	12,784	0
Corporations	11,228	142,842	18,124,382	6,683,197	5,348,126	2,105,774	0	116,331	19
Withholding rate pools (general)	147	43,203	405,616	105,439	233,029	33,047	0	0	0

Footnotes at end of table.

**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019—Continued**

[Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New Zealand	40,406	40,571	892,784	287,979	388,537	89,303	1,715	27,871	0
Individuals	28,354	6,030	51,133	2,777	13,478	9,749	1,715	2,408	0
Corporations	3,152	9,491	181,315	49,528	37,759	55,328	0	22,604	0
Withholding rate pools (general)	70	88	5,797	5,098	520	104	0	0	0
Nigeria	11,283	4,979	238,028	18,353	2,130	28,436	443	1,133	0
Individuals	10,478	4,163	22,280	749	1,256	2,052	443	989	0
Corporations	198	470	6,844	5,825	662	117	0	70	0
Withholding rate pools (general)	d	0	d	d	0	0	0	0	0
Norway	30,532	73,407	10,897,949	3,668,993	6,391,313	106,565	21,860	81,564	936
Individuals	26,081	12,129	75,009	750	8,889	15,528	21,860	12,924	0
Corporations	2,079	36,241	997,025	481,561	195,986	80,178	0	66,293	0
Withholding rate pools (general)	24	19,710	265,988	134,463	130,094	55	0	0	0
Oman	1,901	6,896	385,149	154,666	90,696	5,903	0	734	0
Individuals	1,499	286	2,305	1,129	928	81	0	9	0
Corporations	80	4,264	38,662	10,532	12,902	0	0	694	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Panama	37,776	57,204	894,116	622,185	170,545	22,084	3,073	3,069	0
Individuals	8,342	3,869	26,593	10,681	5,462	392	3,073	547	0
Corporations	27,864	48,498	708,219	471,906	150,377	21,314	0	945	0
Withholding rate pools (general)	96	1,793	26,631	20,815	5,471	0	0	0	0
Peru	16,098	75,177	855,170	535,776	240,789	5,892	2,837	2,193	0
Individuals	12,725	3,791	35,771	17,384	4,684	1,181	2,837	1,017	0
Corporations	1,408	49,721	287,063	93,170	161,335	3,725	0	615	0
Withholding rate pools (general)	d	d	d	d	d	0	0	0	0
Philippines	39,054	40,022	1,180,289	691,698	50,345	45,835	35,980	13,030	0
Individuals	34,832	18,850	92,246	7,983	9,581	3,238	35,980	3,906	0
Corporations	525	6,751	257,274	143,495	10,323	15,204	0	7,915	0
Withholding rate pools (general)	d	d	d	0	d	0	0	0	0
Poland	54,784	37,879	995,287	718,221	30,840	106,079	81,786	16,937	0
Individuals	49,763	25,974	126,475	4,978	8,599	11,425	81,786	5,639	0
Corporations	1,075	9,557	130,976	13,890	20,473	67,663	0	9,168	0
Withholding rate pools (general)	7	16	543	436	101	d	0	0	0
Portugal	17,978	16,557	301,663	102,782	73,165	27,089	18,336	10,720	0
Individuals	15,393	8,411	59,013	10,571	9,962	4,194	18,336	4,880	0
Corporations	629	3,728	133,034	66,803	19,843	14,841	0	4,799	0
Withholding rate pools (general)	54	2,329	19,900	4,673	15,137	16	0	0	0
Puerto Rico	12,595	20,111	1,168,508	919,985	108,897	22,792	356	785	0
Individuals	2,657	2,876	18,593	90	195	2,050	356	46	0
Corporations	7,520	12,818	812,674	643,982	71,376	11,592	0	521	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Qatar	3,008	8,745	633,186	170,993	419,025	3,200	16	74	0
Individuals	2,636	754	5,381	1,941	1,822	605	16	19	0
Corporations	160	7,838	71,024	19,651	25,732	182	0	10	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Romania	14,342	4,079	182,607	142,434	4,306	17,670	689	4,947	0
Individuals	12,171	1,825	18,481	5,274	2,209	2,935	689	1,895	0
Corporations	500	1,362	22,239	8,113	1,718	7,364	0	2,385	0
Withholding rate pools (general)	4	3	162	d	d	d	0	0	0
Russia	208,516	11,339	589,941	301,829	45,754	88,247	60	26,754	0
Individuals	203,794	7,234	163,242	53,505	33,290	30,570	60	11,312	0
Corporations	1,038	1,415	199,916	52,567	8,002	54,115	0	12,556	0
Withholding rate pools (general)	28	206	5,875	4,492	1,369	13	0	0	0

Footnotes at end of table.

**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019—Continued**

[Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Saudi Arabia	16,683	34,280	4,026,784	1,180,890	1,361,106	12,425	20	427	0
Individuals	14,443	5,073	48,510	25,896	10,562	3,516	20	332	0
Corporations	595	28,118	812,456	163,694	29,119	157	0	0	0
Withholding rate pools (general)	5	1	4	d	d	0	0	0	0
Senegal	1,211	371	166,948	38,137	14,423	913	189	81	0
Individuals	1,035	317	2,685	242	23	834	189	78	0
Corporations	42	10	114,393	2,703	d	16	0	0	0
Withholding rate pools (general)	d	d	d	0	d	d	0	0	0
Singapore	155,186	324,669	13,539,476	5,977,568	3,843,169	263,486	1,126	25,150	0
Individuals	137,594	48,443	255,123	74,252	142,483	5,267	1,126	4,365	0
Corporations	5,263	111,927	2,769,307	1,211,876	270,996	56,968	0	7,697	0
Withholding rate pools (general)	696	145,535	1,044,687	544,578	480,760	213	0	0	0
South Africa	45,641	39,428	589,160	114,792	295,979	18,751	1,728	4,748	0
Individuals	36,220	8,848	66,626	4,281	31,566	5,252	1,728	2,060	0
Corporations	5,459	18,418	317,197	47,091	186,584	10,745	0	1,895	0
Withholding rate pools (general)	14	56	329	22	302	6	0	0	0
Spain	109,520	213,987	6,508,637	2,221,350	2,626,638	1,024,029	32,718	40,776	46,538
Individuals	91,151	21,990	190,624	29,919	42,320	29,776	32,718	14,031	0
Corporations	8,407	156,079	4,892,998	1,112,040	2,318,261	978,610	0	23,568	24,731
Withholding rate pools (general)	354	25,054	381,200	220,320	156,773	29	0	0	0
St Kitts & Nevis	9,484	9,811	161,110	119,304	33,191	2,591	159	19	0
Individuals	367	238	4,643	3,349	452	115	159	19	0
Corporations	8,956	9,122	125,164	86,179	32,044	1,791	0	0	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Sweden	39,782	279,805	9,368,124	3,025,604	3,179,627	2,449,105	20,483	29,636	0
Individuals	29,921	12,171	86,866	3,256	12,617	18,364	20,483	5,108	0
Corporations	4,496	108,626	5,949,410	1,493,346	1,824,747	2,190,863	0	21,705	0
Withholding rate pools (general)	232	151,221	1,262,795	167,152	1,065,869	23	0	0	0
Switzerland	97,607	959,089	53,847,976	25,674,625	13,444,714	6,074,072	24,830	191,391	368,794
Individuals	63,332	40,349	561,067	50,419	216,502	186,136	24,830	11,107	0
Corporations	15,112	244,678	29,648,619	14,254,522	5,100,461	5,501,417	0	156,748	325,830
Withholding rate pools (general)	3,824	652,210	9,309,267	5,163,341	3,897,740	6,745	0	0	0
Taiwan	201,121	292,762	23,245,310	18,975,011	1,441,912	1,438,583	1,311	7,161	857
Individuals	188,870	40,052	279,033	107,780	103,389	7,034	1,311	2,824	0
Corporations	5,614	225,766	9,675,686	8,421,341	678,481	38,425	0	3,089	857
Withholding rate pools (general)	70	5,354	109,274	90,107	17,771	2	0	0	0
Thailand	34,994	25,556	2,061,405	1,734,489	247,885	23,684	8,058	3,128	0
Individuals	32,251	6,953	58,520	9,542	13,402	10,098	8,058	2,194	0
Corporations	609	16,786	165,946	109,643	37,374	11,233	0	866	0
Withholding rate pools (general)	12	13	129	43	86	0	0	0	0
Trinidad and Tobago	9,804	9,224	319,449	243,653	59,403	2,457	1,971	723	0
Individuals	7,825	2,642	19,603	6,219	3,477	1,937	1,971	668	0
Corporations	1,170	6,367	127,733	101,437	21,418	225	0	23	0
Withholding rate pools (general)	d	d	d	0	0	0	0	0	0
Turkey	23,120	21,646	236,036	99,201	54,324	32,902	1,612	2,629	0
Individuals	20,515	6,682	53,540	5,585	10,032	8,302	1,612	1,748	0
Corporations	716	13,197	121,076	44,254	39,076	20,443	0	415	0
Withholding rate pools (general)	7	0	10	8	d	d	0	0	0

Footnotes at end of table.



**Table 2. Foreign Recipients of U.S. Income Under Chapter 3 Withholding, Forms 1042-S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Types of Income, Selected Recipient Types, and Selected Countries of Recipients, Calendar Year 2019—Continued**

[Money amounts are in thousands of dollars]

Recipient types and selected country and selected recipient type	Number of Forms 1042-S	U.S. tax withheld	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and Railroad Retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United Arab Emirates	28,256	23,801	3,216,412	874,321	1,584,401	24,897	185	3,768	0
Individuals	25,142	8,782	52,437	16,094	19,310	2,417	185	1,807	0
Corporations	1,682	11,923	302,671	96,190	77,564	2,494	0	1,302	0
Withholding rate pools (general)	26	674	9,282	6,994	1,790	151	0	0	0
United Kingdom	669,796	1,452,384	173,497,716	51,116,977	57,374,660	6,976,156	147,018	1,635,094	19,988,034
Individuals	502,870	169,976	1,822,005	163,336	675,159	278,568	147,018	108,398	0
Corporations	50,196	515,631	138,132,964	35,457,368	47,395,253	5,634,892	0	1,367,892	19,548,881
Withholding rate pools (general)	1,530	402,250	8,373,572	4,904,565	2,616,631	14,911	0	13,852	0
Uruguay	19,912	10,395	289,852	240,274	26,151	6,601	1,209	4,956	0
Individuals	15,690	3,514	61,918	47,311	7,786	587	1,209	670	0
Corporations	3,265	5,514	101,594	75,420	12,701	4,391	0	4,162	0
Withholding rate pools (general)	172	942	25,356	21,374	3,187	0	0	0	0
U.S. Virgin Islands	3,287	9,532	144,413	51,834	30,345	36	0	122	0
Individuals	715	1,572	12,413	31	8	9	0	56	0
Corporations	2,315	6,105	110,128	40,531	20,064	27	0	0	0
Withholding rate pools (general)	0	0	0	0	0	0	0	0	0
Venezuela	99,343	13,322	326,346	244,214	41,165	9,470	838	7,962	0
Individuals	92,818	11,115	247,981	179,061	36,998	7,202	838	5,874	0
Corporations	3,093	953	66,314	60,673	3,396	480	0	78	0
Withholding rate pools (general)	9	3	105	85	18	0	0	0	0
Vietnam	11,724	3,680	460,234	435,154	489	7,370	77	1,122	0
Individuals	10,501	3,218	18,002	1,672	436	3,811	77	505	0
Corporations	138	135	2,406	313	41	324	0	148	0
Withholding rate pools (general)	d	d	d	0	d	0	0	0	0

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals

[1] The majority of income for this recipient category is reported in a separate income code, specifically for artist and athlete income (which is not shown separately in this table).

NOTES: Detail may not add to totals because of rounding. Form 1042-S is entitled "Foreign Person's U.S.-Source Income Subject to Withholding." All countries with total U.S.-source income over \$100 million for Calendar Year 2019 were selected for this table. Chapter 3 withholding describes the withholding regime that requires withholding on a payment of U.S.-source income. Payments to foreign persons, including nonresident alien individuals, foreign entities, and governments, may be subject to Chapter 3 withholding.

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, October 2021.

**Table 3. Recipients of U.S. Income Under Chapter 4 Withholding, Forms 1042S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, by Selected Income Types, Calendar Year 2019**  
 [Money amounts are in thousands of dollars]

Income types	Number of Forms 1042-S [1]	U.S.-source income			U.S. tax withheld
		Total	Exempt from withholding	Subject to withholding	
	(1)	(2)	(3)	(4)	(5)
<b>Total</b>	<b>200,266</b>	<b>6,203,339</b>	<b>4,260,750</b>	<b>1,942,589</b>	<b>560,897</b>
Dividends	93,244	1,379,497	228,974	1,150,524	337,978
Interest	96,991	3,420,376	2,956,450	463,926	130,150
Return on capital	1,762	91,400	81,613	9,788	2,926
Rents and royalties	1,042	171,102	155,225	15,877	2,420
Dividend equivalents under IRC Section 871(m)	608	75,430	16	75,415	22,498
Personal services income	430	19,778	17,406	2,372	696
Pensions, annuities, alimony, and/or insurance premiums	170	217,772	216,657	1,115	309
Scholarship or fellowship grants	96	3,987	3,823	163	48
All other income types	5,923	823,996	600,587	223,410	63,872

[1] Data in this table are based on returns filed pursuant to Chapter 4 of the Internal Revenue Code (IRC). Returns that were filed pursuant to Chapter 3 of the Code are not included in this table; however, they are included in Tables 1 and 2. Chapter 4 withholding was introduced as part of the Foreign Account Tax Compliance Act (FATCA) and requires U.S. withholding agents to withhold tax on certain payments to foreign financial institutions (FFIs) that do not agree to report information to the IRS regarding their U.S. account, and on payments to certain nonfinancial foreign entities (NFFE) that do not provide information on their substantial U.S. owners to withholding agents.

NOTES: Detail may not add to totals because of rounding. Form 1042-S is entitled "Foreign Person's U.S.-Source Income Subject to Withholding."

SOURCE: IRS, Statistics of Income Division, Foreign Recipients of U.S. Income, October 2021.