

Form **1042-S**

Department of the Treasury
Internal Revenue Service

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

2021

OMB No. 1545-0096

**Copy B
for Recipient**

Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s

0003197691 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income 1,245.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 00	4a Exemption code 15	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code 16	13g Ch. 4 status code 23
5 Withholding allowance	6 Net income	3b Tax rate 30.0	4b Tax rate 0.0	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any G3828827Q	13j LOB code	
7a Federal tax withheld 0.00	7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied <input type="checkbox"/>			13k Recipient's account number U7998897	13l Recipient's date of birth (YYYYMMDD) 1 9 8 9 1 2 2 2		
7c Check if withholding occurred in a subsequent year with respect to a partnership interest <input type="checkbox"/>	8 Tax withheld by other agents 373.00			14a Primary Withholding Agent's Name (if applicable) Interactive Brokers LLC	14b Primary Withholding Agent's EIN 13-3863700		
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures	10 Total withholding credit 373.00			15 Check if pro-rata basis reporting <input type="checkbox"/>	15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld)	12a Withholding agent's EIN 98-0243480	12b Ch. 3 status code 12	12c Ch. 4 status code 07	15d Intermediary or flow-through entity's name			
12d Withholding agent's name Interactive Brokers Singapore Pte. Ltd.	12e Withholding agent's Global Intermediary Identification Number (GIIN) EBGSBF.00017.ME.702			15e Intermediary or flow-through entity's GIIN			
12f Country code SN	12g Foreign taxpayer identification number, if any 201915420Z			15f Country code 15g Foreign taxpayer identification number, if any			
12h Address (number and street) Two Pickwick Plaza	12i City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830			15h Address (number and street)			
13a Recipient's name RAMANAN SAMPATH	13b Recipient's country code SN			15i City or town, state or province, country, ZIP or foreign postal code			
13c Address (number and street) 232 Commonwealth Avenue #18-13 Commonwealth Towers	13d City or town, state or province, country, ZIP or foreign postal code Singapore, SG-01, Singapore, 149740			16a Payer's name	16b Payer's TIN		16c Payer's GIIN
				17a State income tax withheld	17b Payer's state tax no.	16d Ch. 3 status code	16e Ch. 4 status code
				17c Name of state			

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U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible). You may get the return forms and instructions at IRS.gov, at any United States Embassy or consulate, or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, tout étranger non-résident, tout organisme fiduciaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit produire une déclaration d'impôt sur le revenu auprès des services fiscaux des Etats-Unis. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fiduciaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source sur leur salaire. Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes à IRS.gov et dans toutes les ambassades et tous les consulats des Etats-Unis. L'on peut également s'adresser pour tout renseignement à: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre el ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. Las sociedades anónimas envían el Formulario 1120-F; todos los demás contribuyentes envían el Formulario 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en IRS.gov y en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Im allgemeinen muss jede ausländische Einzelperson, jeder ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten, einschliesslich des Einkommens, welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung, muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. Gesellschaften reichen den Vordruck 1120-F ein; alle anderen reichen das Formblatt 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können unter IRS.gov und bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

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**Copy C
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Attach to any Federal tax return
you file

1 Income code 06	2 Gross income 1,245.00	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 00	4a Exemption code 15	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code 16	13g Ch. 4 status code 23
5 Withholding allowance	6 Net income	3b Tax rate 30.0	4b Tax rate 0.0	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any G3828827Q	13j LOB code	
7a Federal tax withheld 0.00	7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied <input type="checkbox"/>	7c Check if withholding occurred in a subsequent year with respect to a partnership interest <input type="checkbox"/>		13k Recipient's account number U7998897	13l Recipient's date of birth (YYYYMMDD) 1 9 8 9 1 2 2 2		
8 Tax withheld by other agents 373.00	9 Overwithheld tax repaid to recipient pursuant to adjustment procedures	10 Total withholding credit 373.00		11 Tax paid by withholding agent (amounts not withheld)	14a Primary Withholding Agent's Name (if applicable) Interactive Brokers LLC	14b Primary Withholding Agent's EIN 13-3863700	
12a Withholding agent's EIN 98-0243480	12b Ch. 3 status code 12	12c Ch. 4 status code 07		12d Withholding agent's name Interactive Brokers Singapore Pte. Ltd.	12e Withholding agent's Global Intermediary Identification Number (GIIN) EBGSBF.00017.ME.702	15 Check if pro-rata basis reporting <input type="checkbox"/>	
12f Country code SN	12g Foreign taxpayer identification number, if any 201915420Z		12h Address (number and street) Two Pickwick Plaza	12i City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830	12j Withholding agent's Global Intermediary Identification Number (GIIN) EBGSBF.00017.ME.702	15a Intermediary or flow-through entity's EIN, if any	
13a Recipient's name RAMANAN SAMPATH	13b Recipient's country code SN		13c Address (number and street) 232 Commonwealth Avenue #18-13 Commonwealth Towers	13d City or town, state or province, country, ZIP or foreign postal code Singapore, SG-01, Singapore, 149740	15b Ch. 3 status code	15c Ch. 4 status code	
13e Recipient's U.S. TIN, if any				13f Ch. 3 status code	13g Ch. 4 status code		15d Intermediary or flow-through entity's name
13h Recipient's GIIN				13i Recipient's foreign tax identification number, if any	13j LOB code		15e Intermediary or flow-through entity's GIIN
13k Recipient's account number				15f Country code			
13l Recipient's date of birth (YYYYMMDD)				15g Foreign taxpayer identification number, if any			
14a Primary Withholding Agent's Name (if applicable)				15h Address (number and street)			
14b Primary Withholding Agent's EIN				15i City or town, state or province, country, ZIP or foreign postal code			
14c Return of capital				16a Payer's name		16b Payer's TIN	
14d Eligible deferred compensation items subject to IRC section 877A(d)(1)				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
14e Distributions from a nongrantor trust subject to IRC section 877A(f)(1)				17a State income tax withheld		17b Payer's state tax no.	17c Name of state
14f Guarantee of indebtedness				17d State income tax withheld			
14g Earnings as an artist or athlete-no central withholding agreement ⁵				17e Payer's state tax no.			
14h Earnings as an artist or athlete-central withholding agreement ⁵				17f Payer's state tax no.			
14i Specified Federal procurement payments				17g Name of state			
14j Income previously reported under escrow procedure ⁶				17h Name of state			
14k Taxable death benefits on life insurance contracts				17i Name of state			

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Explanation of Codes

Box 1. Income code.

Code	Types of Income
Interest	01 Interest paid by U.S. obligors-general 02 Interest paid on real property mortgages 03 Interest paid to controlling foreign corporations 04 Interest paid by foreign corporations 05 Interest on tax-free covenant bonds 22 Interest paid on deposit with a foreign branch of a domestic corporation or partnership 29 Deposit Interest 30 Original issue discount (OID) 31 Short-term OID 33 Substitute payment-interest 51 Interest paid on certain actively traded or publicly offered securities ¹ 54 Substitute payments-interest from certain actively traded or publicly offered securities ¹
Dividend	06 Dividends paid by U.S. corporations-general 07 Dividends qualifying for direct dividend rate 08 Dividends paid by foreign corporations 34 Substitute payment-dividends 40 Other U.S. source dividend equivalents under IRC section 871(m) (formerly 871(i)) 52 Dividends paid on certain actively traded or publicly offered securities ¹ 53 Substitute payments-dividends from certain actively traded or publicly offered securities ¹
Other	09 Capital gains 10 Industrial royalties 11 Motion picture or television copyright royalties 12 Other royalties (e.g., copyright, software, broadcasting, endorsement payments) 13 Royalties paid on certain publicly offered securities ¹ 14 Real property income and natural resources royalties 15 Pensions, annuities, alimony, and/or insurance premiums 16 Scholarship or fellowship grants 17 Compensation for independent personal services ² 18 Compensation for dependent personal services ² 19 Compensation for teaching ² 20 Compensation during studying and training ² 23 Other income 24 Qualified investment entity (QIE) distributions of capital gains 25 Trust distributions subject to IRC section 1445 26 Unsevered growing crops and timber distributions by a trust subject to IRC section 1445 27 Publicly traded partnership distributions subject to IRC section 1446 28 Gambling winnings ³

Code	Authority for Exemption
Other	32 Notional principal contract income ⁴ 35 Substitute payment-other 36 Capital gains distributions 37 Return of capital 38 Eligible deferred compensation items subject to IRC section 877A(d)(1) 39 Distributions from a nongrantor trust subject to IRC section 877A(f)(1) 41 Guarantee of indebtedness 42 Earnings as an artist or athlete-no central withholding agreement ⁵ 43 Earnings as an artist or athlete-central withholding agreement ⁵ 44 Specified Federal procurement payments 50 Income previously reported under escrow procedure ⁶ 55 Taxable death benefits on life insurance contracts

Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 0.0).

Code	Authority for Exemption
Chapter 3	01 Effectively connected income 02 Exempt under IRC ⁷ 03 Income is not from U.S. sources 04 Exempt under tax treaty 05 Portfolio interest exempt under IRC 06 QI that assumes primary withholding responsibility 07 WFP or WFT 08 U.S. branch treated as a U.S. person 09 Territory FI treated as U.S. Person 10 QI represents that income is exempt 11 QSL that assumes primary withholding responsibility 12 Payee subjected to chapter 4 withholding 22 QDD that assumes primary withholding responsibility 23 Exempt under section 897(i) 24 Exempt under section 892
Chapter 4	13 Grandfathered payment 14 Effectively connected income 15 Payee not subject to chapter 4 withholding 16 Excluded nonfinancial payment 17 Foreign Entity that assumes primary withholding responsibility 18 U.S. Payees-of participating PFI or registered deemed-compliant PFI 19 Exempt from withholding under IGA ⁸ 20 Dormant account ⁹ 21 Other-payment not subject to chapter 4 withholding

¹ This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.

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

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

⁴ Use appropriate Interest Income Code for embedded interest in a notional principal contract.

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

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

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

⁸ Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.

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

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12d Withholding agent's name Interactive Brokers Singapore Pte. Ltd.	12e Withholding agent's Global Intermediary Identification Number (GIIN) EBGSBF.00017.ME.702			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code	
12f Country code SN	12g Foreign taxpayer identification number, if any 201915420Z			15d Intermediary or flow-through entity's name			
12h Address (number and street) Two Pickwick Plaza	12i City or town, state or province, country, ZIP or foreign postal code Greenwich, CT, USA, 06830			15e Intermediary or flow-through entity's GIIN			
13a Recipient's name RAMANAN SAMPATH	13b Recipient's country code SN			15f Country code	15g Foreign taxpayer identification number, if any		
13c Address (number and street) 232 Commonwealth Avenue #18-13 Commonwealth Towers	13d City or town, state or province, country, ZIP or foreign postal code Singapore, SG-01, Singapore, 149740			15h Address (number and street)			
				15i City or town, state or province, country, ZIP or foreign postal code			
				16a Payer's name	16b Payer's TIN		
				16c Payer's GIIN	16d Ch. 3 status code	16e Ch. 4 status code	
				17a State income tax withheld	17b Payer's state tax no.	17c Name of state	

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Explanation of Codes (continued)

Type of Recipient, Withholding Agent, or Intermediary

Chapter 3 Status Codes

- 03 Territory FI treated as U.S. Person
- 04 Territory FI-not treated as U.S. Person
- 05 U.S. branch-treated as U.S. Person
- 06 U.S. branch-not treated as U.S. Person
- 07 U.S. branch-ECI presumption applied
- 08 Partnership other than Withholding Foreign Partnership
- 09 Withholding Foreign Partnership
- 10 Trust other than Withholding Foreign Trust
- 11 Withholding Foreign Trust
- 12 Qualified intermediary
- 13 Qualified Securities Lender-Qualified Intermediary
- 14 Qualified Securities Lender-Other
- 15 Corporation
- 16 Individual
- 17 Estate
- 18 Private Foundation
- 19 International Organization
- 20 Tax Exempt Organization (Section 501(c) entities)
- 21 Unknown Recipient
- 22 Artist or Athlete
- 23 Pension
- 24 Foreign Central Bank of Issue
- 25 Nonqualified Intermediary
- 26 Hybrid entity making Treaty Claim
- 34 U.S. Withholding Agent-Foreign branch of FI
- 35 Qualified Derivatives Dealer
- 36 Foreign Government-Integral Part
- 37 Foreign Government-Controlled Entity

Pooled Reporting Codes¹⁰

- 27 Withholding Rate Pool-General
- 28 Withholding Rate Pool-Exempt Organization
- 29 PAI Withholding Rate Pool-General
- 30 PAI Withholding Rate Pool-Exempt Organization
- 31 Agency Withholding Rate Pool-General
- 32 Agency Withholding Rate Pool-Exempt Organization

Chapter 4 Status Codes

- 01 U.S. Withholding Agent-FI
- 02 U.S. Withholding Agent-Other
- 03 Territory FI-not treated as U.S. Person
- 04 Territory FI-treated as U.S. Person
- 05 Participating FFI-Other
- 06 Participating FFI-Reporting Model 2 FFI
- 07 Registered Deemed-Compliant FFI-Reporting Model 1 FFI
- 08 Registered Deemed-Compliant FFI-Sponsored Entity
- 09 Registered Deemed-Compliant FFI-Other
- 10 Certified Deemed-Compliant FFI-Other
- 11 Certified Deemed-Compliant FFI-FFI with Low Value Accounts
- 12 Certified Deemed-Compliant FFI-Non-Registering Local Bank
- 13 Certified Deemed-Compliant FFI-Sponsored Entity

- 14 Certified Deemed-Compliant FFI - Investment entity that does not maintain financial accounts
- 15 Nonparticipating FFI
- 16 Owner-Documented FFI
- 17 U.S. Branch-treated as U.S. person
- 18 U.S. Branch-not treated as U.S. person (reporting under section 1471)
- 19 Passive NFFE identifying Substantial U.S. Owners
- 20 Passive NFFE with no Substantial U.S. Owners
- 21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
- 22 Active NFFE
- 23 Individual
- 24 Section 501(c) Entities
- 25 Excepted Territory NFFE
- 26 Excepted NFFE - Other
- 27 Exempt Beneficial Owner
- 28 Entity Wholly Owned by Exempt Beneficial Owners
- 29 Unknown Recipient
- 30 Recalcitrant Account Holder
- 31 Nonreporting IGA FFI
- 32 Direct reporting NFFE
- 33 U.S. reportable account
- 34 Non-consenting U.S. account
- 35 Sponsored direct reporting NFFE
- 36 Excepted Inter-affiliate FFI
- 37 Undocumented Preexisting Obligation
- 38 U.S. Branch-ECI presumption applied
- 39 Account Holder of Excluded Financial Account¹¹
- 40 Passive NFFE reported by FFI¹²
- 41 NFFE subject to 1472 withholding
- 50 U.S. Withholding Agent-Foreign branch of FI

Pooled Reporting Codes

- 42 Recalcitrant Pool-No U.S. Indicia
- 43 Recalcitrant Pool-U.S. Indicia
- 44 Recalcitrant Pool-Dormant Account
- 45 Recalcitrant Pool-U.S. Persons
- 46 Recalcitrant Pool-Passive NFFEs
- 47 Nonparticipating FFI Pool
- 48 U.S. Payees Pool
- 49 QI-Recalcitrant Pool-General¹³

Box 13j. LOB Code (enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits).

LOB Code LOB Treaty Category

- 02 Government - contracting state/political subdivision/local authority
- 03 Tax exempt pension trust/Pension fund
- 04 Tax exempt/Charitable organization
- 05 Publicly-traded corporation
- 06 Subsidiary of publicly-traded corporation
- 07 Company that meets the ownership and base erosion test
- 08 Company that meets the derivative benefits test
- 09 Company with an item of income that meets the active trade or business test
- 10 Discretionary determination
- 11 Other

¹⁰ Codes 27 through 32 should only be used by a QI, QSL, WP, or WT. A QI acting as a QDD may use code 27 or 28.

¹¹ This code should only be used if income is paid to an account that is excluded from the definition of financial account under Regulations section 1.1471-5(b)(2) or under Annex II of the applicable Model 1 IGA or Model 2 IGA.

¹² This code should only be used when the withholding agent has received a certification on the FFI withholding statement of a participating FFI or registered deemed-compliant FFI that maintains the account that the FFI has reported the account held by the passive NFFE as a U.S. account (or U.S. reportable account) under its FATCA requirements. The withholding agent must report the name and GIIN of such FFI in boxes 15d and 15e.

¹³ This code should only be used by a withholding agent that is reporting a payment (or portion of a payment) made to a QI with respect to the QI's recalcitrant account holders.