



## IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 - Dec. 31, 2011)

### You have two options to prepare this tax form:

1. Download this form, complete it, and mail it to the address on the form.
2. [Work with an efile.com Tax Professional \(Accountant/CPA\) live online.](#)

If you need to prepare tax returns for tax years other than 2011, you can either download the tax forms by Tax Year below:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Years 2004-2008](#)

Or, you can [work with an efile.com Tax Professional](#).



- Check the efile.com website for a wide range of current [IRS Tax Publications](#).
- View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).
- Estimate your federal income taxes for free with the efile.com [Federal Income Tax Calculator](#).
- Get online [answers to your tax questions](#).  
If you have further questions, please [contact an efile.com support representative](#).
- If you want to work with a tax professional to prepare your return, you can [contact an efile.com TaxPro](#).

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

**2012**

**Copy A** for  
 Internal Revenue Service

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>7</b> Federal tax withheld
				<b>6</b> Exemption code	<b>8</b> Withholding by other agents
					<b>9</b> Total withholding credit
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN	
<b>11</b> Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				<b>15</b> Recipient's foreign tax identifying number, if any	<b>16</b> Country code
<b>12a</b> WITHHOLDING AGENT'S name				<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name	<b>18</b> Country code
<b>12b</b> Address (number and street)				<b>19a</b> NQI's/Entity's address (number and street)	
<b>12c</b> Additional address line (room or suite no.)				<b>19b</b> Additional address line (room or suite no.)	
<b>12d</b> City or town, province or state, country, ZIP or foreign postal code				<b>19c</b> City or town, province or state, country, ZIP or foreign postal code	
<b>13a</b> RECIPIENT'S name			<b>13b</b> Recipient code	<b>20</b> NQI's/Entity's U.S. TIN, if any ▶	
<b>13c</b> Address (number and street)				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)	
<b>13d</b> Additional address line (room or suite no.)				<b>22</b> Recipient account number (optional)	
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code				<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no. <b>25</b> Name of state

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

**Foreign Person's U.S. Source Income  
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**2012**

**Copy B**  
 for Recipient

**AMENDED**

**PRO-RATA BASIS REPORTING**

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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 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 fidéicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit 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 fidéicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source 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 dans toutes les Ambassades et tous les Consultats 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 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 le corresponde). Se podrá obtener formularios e instrucciones 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 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

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

**2012**

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

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>7</b> Federal tax withheld	
				<b>6</b> Exemption code	<b>8</b> Withholding by other agents	
				<b>9</b> Total withholding credit		
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN		
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<b>13a</b> RECIPIENT'S name			<b>13b</b> Recipient code	<b>20</b> NQI's/Entity's U.S. TIN, if any ▶		
<b>13c</b> Address (number and street)				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)		
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## Explanation of Codes

### Box 1. Income code.

	Code	Types of Income
Interest	01	Interest paid by U.S. obligors—general
	02	Interest paid on real property mortgages
	03	Interest paid to controlling foreign corporations
	04	Interest paid by foreign corporations
	05	Interest on tax-free covenant bonds
	29	Deposit interest
	30	Original issue discount (OID)
Dividend	31	Short-term OID
	33	Substitute payment—interest
	06	Dividends paid by U.S. corporations—general
	07	Dividends qualifying for direct dividend rate
Dividend	08	Dividends paid by foreign corporations
	34	Substitute payment—dividends
	40	Other U.S. source dividend equivalents under IRC section 871(m) (formerly 871(l))
Other	09	Capital gains
	10	Industrial royalties
	11	Motion picture or television copyright royalties
	12	Other royalties (for example, copyright, recording, publishing)
	13	Real property income and natural resources royalties
	14	Pensions, annuities, alimony, and/or insurance premiums
Other	15	Scholarship or fellowship grants
	16	Compensation for independent personal services <sup>1</sup>
	17	Compensation for dependent personal services <sup>1</sup>
	18	Compensation for teaching <sup>1</sup>
	19	Compensation during studying and training <sup>1</sup>
	24	Real estate investment trust (REIT) distributions of capital gains
	25	Trust distributions subject to IRC section 1445
	26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
	27	Publicly traded partnership distributions subject to IRC section 1446
	28	Gambling winnings <sup>2</sup>
	32	Notional principal contract income <sup>3</sup>
	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 <sup>4</sup>	
43	Earnings as an artist or athlete—central withholding agreement <sup>4</sup>	
50	Other income	

See back of Copy D for additional codes

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

<sup>2</sup> 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.

<sup>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>4</sup> If Income Code 42 or 43 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

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

**2012**

**Copy D** for Recipient

Attach to any state tax return you file

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>7</b> Federal tax withheld	
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<b>13e</b> City or town, province or state, country, ZIP or foreign postal code				<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no.	<b>25</b> Name of state

## Explanation of Codes (continued)

**Box 6.** Exemption code (applies if the tax rate entered in box 5 is 00.00).

Code	Authority for Exemption
01	Income effectively connected with a U.S. trade or business
02	Exempt under an Internal Revenue Code section (income other than portfolio interest)
03	Income is not from U.S. sources <sup>1</sup>
04	Exempt under tax treaty
05	Portfolio interest exempt under an Internal Revenue Code section
06	Qualified intermediary that assumes primary withholding responsibility
07	Withholding foreign partnership or withholding foreign trust
08	U.S. branch treated as a U.S. person
09	Qualified intermediary represents income is exempt
10	Qualified securities lender that assumes primary withholding responsibility for substitute dividends

**Box 13b.** Recipient code.

Code	Type of Recipient
01	Individual <sup>2</sup>
02	Corporation <sup>2</sup>
03	Partnership other than withholding foreign partnership <sup>2</sup>

**Box 13b.** Recipient code.

04	Withholding foreign partnership or withholding foreign trust
05	Trust
06	Government or international organization
07	Tax-exempt organization (IRC section 501(a))
08	Private foundation
09	Artist or athlete <sup>2</sup>
10	Estate
11	U.S. branch treated as U.S. person
12	Qualified intermediary
13	Private arrangement intermediary withholding rate pool—general <sup>3</sup>
14	Private arrangement intermediary withholding rate pool—exempt organizations <sup>3</sup>
15	Qualified intermediary withholding rate pool—general <sup>3</sup>
16	Qualified intermediary withholding rate pool—exempt organizations <sup>3</sup>
17	Authorized foreign agent
18	Public pension fund
20	Unknown recipient
21	Qualified securities lender—qualified intermediary
22	Qualified securities lender—other

<sup>1</sup> Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

<sup>2</sup> If Income Code 42 or 43 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<sup>3</sup> May be used only by a qualified intermediary.



Form **1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income  
Subject to Withholding** **AMENDED** **PRO-RATA BASIS REPORTING****2012**

OMB No. 1545-0096

**Copy E**  
for Withholding Agent

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>7</b> Federal tax withheld	
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2012)