

Appendix A

Box 1 Income Codes

| Interest Income | |
|-----------------|---|
| 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 |
| Code | Dividend Income |
| 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 dividend equivalents under IRC section 871(m) (formerly 871(l)) |
| 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 |
| Code | Other Income |
| 09 | Capital gains |
| 10 | Industrial royalties |
| 11 | Motion picture or television copyright royalties |
| 12 | Other royalties (for example, 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 |
| 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 |

¹This 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.

Appendix B

Exemption Codes, Recipient Status Codes, and Box 13j LOB Codes

Boxes 3a and 4a. Exemption code (applies if the tax rate entered in Box 3b or 4b is 00.00).

Code Authority for Exemption

Chapter 3

01 Effectively connected income
 02 Exempt under IRC (other than portfolio interest)
 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 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(l)

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 FFI or registered deemed-compliant FFI
 19 Exempt from withholding under IGA⁷
 20 Dormant account⁸
 21 Other – payment not subject to chapter 4 withholding

Boxes 12b, 12c, 13f, 13g, 15b, 15c, 16d, and 16e. Chapter 3 and Chapter 4 Status Codes (used to identify the type of Withholding Agent, Recipient, Intermediary, or Payer).

Chapter 3 Status Codes

01 **U.S. Withholding Agent – FI**
 02 U.S. Withholding Agent – Other
 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 Government or 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

Pooled Reporting Codes ⁹

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

⁷ 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.

⁸ Use only if applying the escrow procedure for dormant accounts under Regulations section 1.1471-4(b)(6).

⁹ 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.

Appendix B (continued)

Recipient Status Codes (continued) and Box 13j LOB Codes

Chapter 4 Status Codes

Pooled Reporting 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 | Nonconsenting 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 Account ¹⁰ |
| 40 | Passive NFFE reported by FFI ¹¹ |
| 41 | NFFE subject to 1472 withholding |
| 50 | U.S. Withholding Agent-Foreign branch of FI |

| | |
|----|--|
| 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-General ¹² |

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).**

| 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 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.

¹¹ 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.

¹² 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.