1042–S that were poorly reproduced. We are providing more legible copies of Form 1042–S in this announcement.

As a result, we have extended the date for receiving comments for that form to May 19, 1999. Please send your comments to Chairman, Tax Forms Coordinating Committee, Internal Revenue Service, OP:FS:FP, Room 5577, 1111 Constitution Avenue, NW, Washington, DC 20224. Alternatively, you may e-mail your comments to tfpmail@publish.no. irs.gov.

Proposed Form 1042–S, Foreign Person's U.S. Source Income Subject to Withholding; Correction

Announcement 99-46

Announcement 99–24, 1999–14 I.R.B. 12, contained copies of proposed Form

Form 1042-S Copartment of the Treasury

CORRECTED

Internal Revenue Service

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

OMB No. 1848-0098

Copy A for Internal Revenue Berviol

Form 1042-S (2000)

 For Paperwick Reduction Act Notice, and page 1 of the separate instructions. 7 Exemption 8 Tex withheld Arrount reimburged B Tax rate Recipient 3 Groes 4 Without to Net income PODTE: code trespend al ovances code 2008 income 10 RECIPIENT'S name (first name, Initial, and last name), street 11 Rockslent's U.B. texpeyer identricationimber, I any F address, city or town, province or state, and country (including postal code) 🗖 eaที่ใหม่เพื่อเ ☐ EIN 12 Rep pient's country aftereddence for tax purposes. 13 Country čude. 14 Account region be (potional) > 15 WITHHOLDING AGENT'S name and address (Induling ZIP code) 17 NONCUALFIED INTERMEDIARY'S/ 18 Country code FLOW-THROUGH ENTITY'S name 19 Nonqualified informediary's/Row-through entity's TIN 20 PAYER'S rasma and TIN (# different from withholding agent's) 21 State Income tax withheld 18 Withholding agent's texpayer 22 Payer's state tax number 23 Name of state identification number ITIN) ► SSM or ITIN. □ en ☐ CH-EIN

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Form 1842-S
Department of the Treatment States

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

2000

OMB No. 1545-0086

Copy 8 for Recipient

1 Income code	2 Recipier 3 code	Gross Income	4 Withholding allowances	6 Net Inco	ma	6 Tax nate	7 Symption code	8 Tax with		Amount reimouraged to mailplant
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□ 86	N or min	BIN		NBHK	<u>L</u> .					

U.S. Income Tax Filing Requirements

Every nonresident ellen individual, nonresident allen fldudlary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a frade 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 ellen individual, nonvesident alien fiductary, or a foreign corporation if such particip 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 easisted by the withholding of United States at at it the source (Corporations file Form 1120-F; at others file Form 1040NR for Form 1040NR-EZ if eligible). You may get the return forms and instructors at any United States Embasey or consulate or by writing to: Eastern Area Claribution Genter, P.O. Box 25686, Richmond, VA 23296-St07, U.S.A.

Tout étranger nor-régident, tout organisme fidélogramissaile , : étranger non-réaidealt et toute société étrangère percevent lan revenu aux Etats-Unia, y compris tout revenu dérivé, en faill, du 🤚 function/rement d'un commerce ou d'une affirm sur Etale-Unie, doit : . : sourrettre aux Etats-Unis, une déclaration d'repôt sur la revenu. 🗻 Generalant aucuno declarettori d'impor sur la revenu n'est exigée; d'un étranger non-résident, d'un progrisme licéticommissaire étralese. non-résident, qui d'una société étrangère s'ils g'ont président à augun commerce ou affaire aux Etirts-Unio à aucun promité, pendir ; l'ennée fiscale et si les impats dont le son régérate. €, ont été autièrement acquittés par une referue à la source de leur montant. (Les sociétés doivent faire leur déclaration d'imptit en remplissant le formulaire 1120-5; tous les autres redevables doivent remoir la formulaire 1040NR (ou 1040NR-EZ și êty blej.) On peut se produier formulaires de déclarations d'impôts et Instructions dans toutes les Ambassades et tous les Consulats des Etats-Unts, L'on peut également s'adresser pour tous renseignaments a: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107. U.S.A.

Todo extranjero no residente, todo organismo ficialcomisario. extrarjero no residente y toda sociodad anómina extrarjera que recibe 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. estadounidanse de impuestos sobre Ingreso. Sin embargo, no se requiero declaración alguna a un Individuo extrantero, una sociedad anonima autranjera u crosnismo tidelcomisario autrantoro no residente, a tal persona no ha efectuado comercio o nepocio en los Estados Unidas durante el año fiscal y el la responsabilidad con los Impuestos de tal persona ha sido estisfecha pienamente mediante retancion de l'Écusato de los Estados Unidos en la fuenta. Alas sociedades abontras envias la Forma 1120-F; todos los damés contribuyentes envisable Forma 1040NR to la Forma 1040NR-EZ si la corrésponde).) Se podrifa obtener formas e instrucciones en Formiquiar Embejade o Cobsulado de los Estados Unidos o escribioado directamente a: Eastern Arga Distribution Contor, P.O. Box 25668, Richmond, VA 23288-8107, U.S.A.

Acce sustandische Einzelperson, eder auständische Bevoltnischigte und jede auslandische Gesellschaft mit Einkommen ...in den Vereinigten Staaten, einschliesslich das Enkommens, welches direkt mit der Ausübung von Hande loder Gewerbe Innerhalb der Steaten verbunden ist, müssen eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erktlaung, muss jedoch nicht von Ausländern, ausländischen Bewollmächtigten oder auslängischen Gesellschaften in den Vereinigten Staaten eingereicht werden, felb oing so one Person während des Steuerlahres kain Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Stauerschuld durch Einbehaltung der Steuers der Vereinleten Staaten durch die Einkommenaguelle abgegotten ist, (Gesellschaften reichen den Vordruck 1120-F ein; alle auderen reichen des Formbiett 1040NR order warm passand das Formblatt 1040NR-EZ am.) Einkommenstauererklänungen und Instruktionen können bei den Bolachaften und Konsulaten der Vereiningten Stasten eingehoft. worden. Um weltere Informationen wende man sich bitte an: Eastern Area Distribution Center, F.O. Box 25866, Richmond, VA 23285-8107, U.S.A.

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Foreign Person's U.5, Source Income Subject to Withholding

2000

QMB No. 1546-0095

COPY C for Reciplent

1 income code	2 Poppient code	S Gross		holding vances	5 Net insu	me	6 Text rabe	7 Europian code	& Táx w	ithhold:	9 Amount re-indused to recipient
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	BN or MN	🗖	EIN		-EN						

Explanation of Codes

Line 1	I. Income code.	Line 2	. Recipient o
Code	Type of Income	Code	
01	Interest paid by U.S. obligore—general	Qr1	Individual [®]
02	Interest on real property mortgages		Adjet or ethic
03	Interest peld to controlling foreign corporations	08	Partnership o
04	Interest paid by foreign corporations		Withholding 1
ÖÖ	Interest on tax-bea covenant bonds	06	Truet
06	Deposit interest	Ď6	Fatate
Ø 7	Original lesus discount (OIO)	07	Corporation ^a
80	Short-teams OID	90	Government
D8	Dividends paid by U.S. corporations—genoral	9	Тик-Ехепірі
10	Dividends paid by U.S. supplication to foreign parent corporations	10	Principle Dium
	(including consent dividends)	11	U.S. bosneti
11	Dividencia paid by tore gri corporatores	\$29	Co.alted Inte
12	Capital gares	13 🤏	
13	Industrial reveiting	1000	Cualified Into
14	Motion picture or television copyright royalties	-15	Uplenova Pa
15	Other reveiling (e.g., copyright, recording, publishing)	~ · · · -	
10	Real property income and natural resources royalties. 3"		. Byelmpilise
17	Penerons, armuttles, alimony, and/or insulative premiages.	18.U%)	1. 200
18	Scholorathip of felicieship grants 🔏 🤏	Code	1026
19	Componentian for independent personal establish (%, 1%)	1	Procure affect
492	Compensation for dependent paraonal tengens	3. 2	Bremut mos
25	Compensation for teaching	,	then portrain
22	Companisation during Muching and transport 💮 🙀 🔆 💆 🦈	3	Income is no
23	Earthous as an artist or athletor	4	Exempt und
24	Real estate Vivestinera trust (REIT) distributions & capital gallet	5	Partfelia Inte
25	Trust class buttons subject to IRC section 4445 : 33	ě	Qualified Into
26	Unsavered growing crops and ornoer distributions by a west	4	tespansibility
	aubject to IRC eeclium 1446	7	Withholding
27	Publicly traded partnership distributions subject to IRC	ġ.	U.S. brance
	99cffch 1448	ě.	Qualified Into
29	Gembling winnings	*	200111031110
20	Notional principal contract Income		
60	Other income		

code.

Type of Recipient

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other then withholding foreign pertnership?

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or International Decemization

Organization (IRC section 503/80) nottabr

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E-bode (applies if the tex rate entered in line 5)

ctively connected with a U.S. trade of business.

ter an Internal Revenue Code section [noome other io interesti

Authority for Exemption

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r treated as a U.S. person.

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'Il comparterion that otherwise equid be povered under income Codes 19-22 in directly attributable to the recipient's population as an exist or allies, may importe Code 23. nebeac.

9f Income Code 23 a weat, Perio ant Code 62 juntari or athletal should be used harred of Pauso ant Code 01 (Individual), OT (corporation), or 63 (paytrerally).

"Use appropriate interest income Dade for embedded interest in a noticinal privated contract." "May be used only by a qualified intermediany.

[&]quot;Non-U.S. source imprise received by a immediate after its not subject to U.S. box. Use bramption Gods 8 when entering an amount for information reporting purposes only

Form 1042-S Department of the Tenning Internel Revenue Shares

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

2000

OMS No. 1545-0098

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1 (100° 0008	e 2 Feóplant code	3 Gross ricorna	4 Wetholding	5 Net inco	mê	6 Tex refe	7 Exemption code	8 Tax withheld	9 Amount relimbined to recipient
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Foreign Person's U.S. Source income Subject to Withholding

QNIB No. 1545-0096

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	See, see page 1 of the separate terruptions. for Withholding Agent
1 norms 2 Radplant 3 Gross 4 Withholding 5 Norms allowences	et Noome 6 Tax rate 7 Sympton 5 Tax withheld 9 Amoust emburged code 20 recipient
10 RECIPIENT'S name (first name, Initial, and last name), stress codingss, city or town, province or state, and country (include postal code)	ing Identificator@number, if any ►
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45 MATHER BY 17 APR 17	14 Account ruitiber (potional) III
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	20 PAYER'S name and TIN (if different from withhording agent's)
	21 State Income tax withheld
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SSN or MN C EIN CHEN	